

## Annual Governance Statement 2025/26, Maldon District Council

**Achievements for 2025/26**

**Over the financial year, the following governance framework improvements have taken place:**

- Local Government Association (LGA) [Decision Making Accountability](#) review of the organisation and implementation of new senior leadership team and structure.
- Final finance peer review actions marked as completed and closed.
- Refreshed Risk Management Framework adopted through the Performance, Governance and Audit (PGA) Committee, with best practice updates included.
- Corporate Governance Audit and associated recommendations completed.
- Equality Impact Assessment Training (EQIA) provided to managers.
- Personal Resilience mapping across the whole organisation, and resilience training offered to all staff. The first local authority to do so across the whole organisation.
- The 2024/25 financial accounts were produced as required and to a high standard and we are now working with the external auditor to deliver further improvements as we report on the 2025/26 financial year.

**Internal Audit Summary- Provided by BDO LLP**

The role of internal audit is to provide an opinion to the Council, through the PGA Committee, on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, internal control, and governance processes, within the scope of work undertaken by BDO LLP as our providers of the internal audit service. It also summarises the activities of internal audit for the period. The basis for forming the opinion is as follows:

- An assessment of the design and operation of the underpinning Assurance Framework and supporting processes.
- An assessment of the range of individual opinions arising from risk-based audit assignments contained within internal audit risk-based plans that have been reported throughout the year
- This assessment has taken account of the relative materiality of these areas and management's progress in respect of addressing control weaknesses; and any reliance that is being placed upon third party assurances.

Overall, at the time of drafting this statement, BDO LLP can provide moderate assurance that there is a sound system of internal control, designed to meet the Council's objectives and that controls are being applied consistently. In forming this view, they have considered that:

- in the last 12 months (including two audits that were at draft report stage from the 2025/26 internal audit plan), seven out of eight audits provided either Substantial or Moderate assurance over the design of controls (Substantial: three, Moderate: four). These figures include two audits from the 2024/25 internal audit plan and five from the 2025/26 internal audit plan.
- in the last 12 months (including two audits that were at draft report stage from the 2025/26 internal audit plan), eight out of eight audits provided either Substantial or Moderate assurance over the operational effectiveness of controls (Substantial: two, Moderate: six). These figures include two audits from the 2024/25 internal audit plan and six from the 2025/26 internal audit plan.
- During 2025/26. one audit that focused on the introduction of an enhanced HR System has provided a Limited assurance opinion for the design of the control environment.

- Generally, these outcomes are consistent with outcomes for previous years where a Moderate assurance rating is provided.

Some areas of weakness have been identified through our reviews, including introducing a service level agreement for the HR service provider, which was previously absent. However, the Council is already working to address the issues identified.

The Council has implemented most previously raised internal audit recommendations, with only four out of eleven recommendations classed as In Progress from 2024/25 and none classed as overdue (this is based on the last follow up exercise conducted in November 2025).

There are currently three remaining reviews from the 2025/26 internal audit plan to complete (IT Governance, Medium-Term Financial Strategy (MTFS) and Main Financial Systems). While fieldwork is yet to be complete, based on scoping and work completed to date, it is not expected that any significant issues will be identified, and it is unlikely that their outcomes will change the overall opinion outlined above.

**Action plan for 2026/27**

In 2026/27 we have identified the following actions to support best practice for governance.

<b>Action</b>	<b>Owner</b>
Ensure smooth transition for Local Government Reorganisation, and clarity on governance pre and post Vesting day	Chief Executive
Engage with networks and activities to support Local Government Reorganisation (LGR), to ensure 'safe and legal' operations for vesting day.	Head of Performance, Improvement and LGR
Look at ways to increase engagement for the staff survey, in light of decreased response rate from 65% to 50%	Head of HR
Review staff survey and identify actions to continue improvement, further to Decision Making Accountability work	Director of Strategy and Improvement
Review ICT strategy (due for 2027) in light of LGR	Lead Specialist ICT
Identify an Asset Management Plan for the organisation.	Director of Neighbourhood services and communities
Develop a Corporate Enforcement Policy	Director of Place, Planning and Growth
Review developer contributions management process for the organisation	Director of Place, Planning and Growth

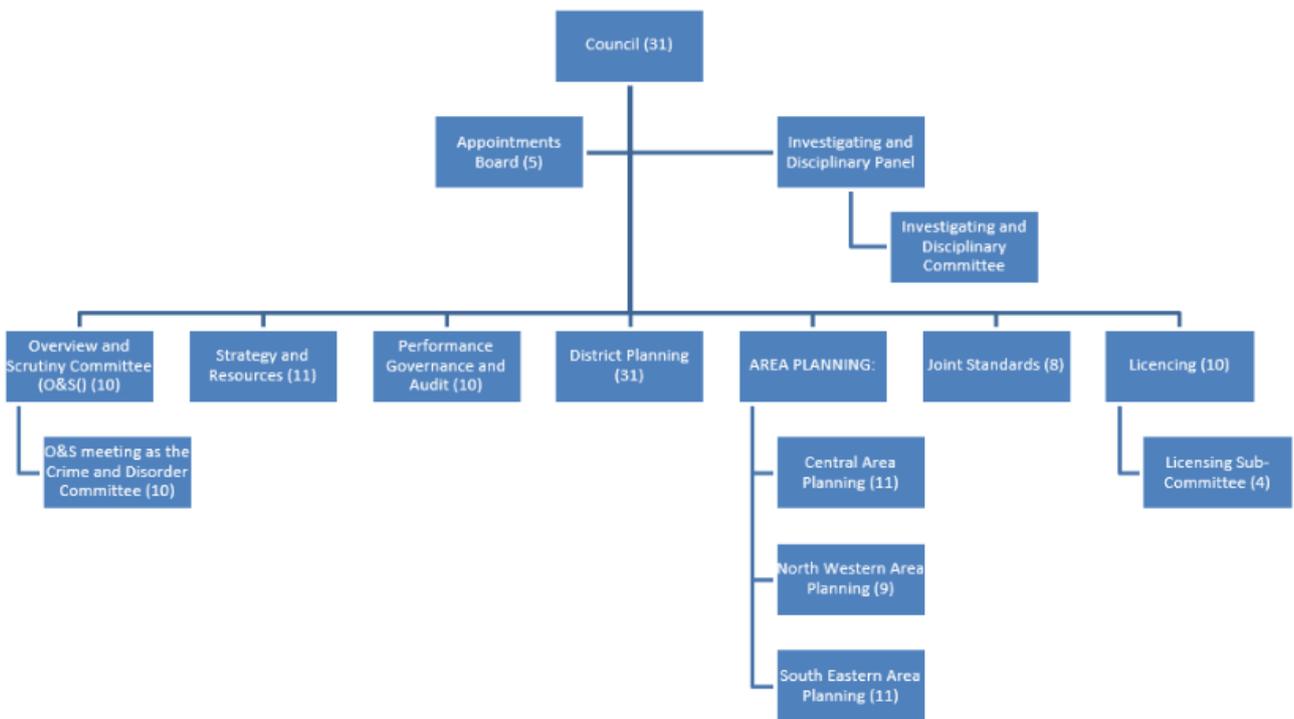


The following section comments on what Maldon District Council has put in place to demonstrate these CIPFA principles of good governance.

**A- Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law**

The Committee structure set out below has been in operation in 2025/26

**1. MALDON DISTRICT COUNCIL COMMITTEE STRUCTURE**



On 13 November 2025, the PGA Committee considered whether a review of the Planning committee arrangements, to be ahead of the Planning and Infrastructure Bill, which will remove Area Planning committees. The Committee decided not to recommend this to Council, but the bill is likely to come into force in 2026/27 and have an impact on our committee structure.

<https://democracy.maldon.gov.uk/ieListDocuments.aspx?CId=284&MId=4477&Ver=4>

Committee meetings continued to run with a live YouTube stream, in 2025/26. All previous and live streams can be viewed at [Maldon District Council - YouTube](#). Public can also choose to observe meetings in the Council chamber.

Maldon chooses to operate an overview and scrutiny committee, although this is not required as the organisation operates a committee system. There were eight scrutiny requests made. Some of these were adopted as full workplan items which were:

- Planning appeal re. land at A414
- Planning appeal re. land at Church Road
- Leisure Contract- communications and messaging
- Leisure Contract – post implementation review

Additionally other items including Local Plan Housing Mix and Cemeteries Maintenance have had detailed working group review or been agreed as 'watching brief' items.

Lessons learned from overview and scrutiny items have been referred onto the PGA Committee and Council for further action during the year.

Since July 2024 an Independent Person has been appointed to the PGA Committee. The current postholder was reconfirmed June 2025.

The Council has a [Whistle Blowing Policy](#), which was refreshed and approved by the Strategy and Resources Committee in November 2023. It sets out the arrangements for employees to disclose allegations of malpractice internally, in relation to staff, Members, contractors, suppliers or consultants in the course of their work for the Council, without fear of victimisation, discrimination or disadvantage.

The Council launched an Annual Staff survey in December 2019, and ran this for the Sixth time in November 2025, with a response rate of 50%, this is a decrease of 15% on the previous year. The survey gives areas of staff feedback for management to address and allows the organisation to review areas of improvement or reduction in satisfaction between years. As part of the launch of the 2025 survey, we also highlighted the specific actions, 'you said, we did', that have been put in place off the back of previous year's feedback.

The Council has adopted a number of codes and protocols which set out the parameters for the way in which it operates, in particular a Member / Officer Relations Protocol intended to clarify roles and promote effective communication. As part of the May 2023 all Member Onboarding process, we included digital copies of these Codes in the induction pack and covered them as part of the member onboarding day. The induction pack has been added to all member desktops, as a reference guide.

The Council's Financial Regulations provide the framework for managing the Council's financial affairs. They identify the financial responsibilities of the Council, the Committees, and key officers. The Section 151 Officer (S151) (under the Local Government Act 1972) is responsible for ensuring that sound financial management systems are maintained, and expenditure is lawful and appropriate.

Registers of gifts and hospitality are maintained for both Members and Officers. A statutory register of interests is maintained for Members, and the staff Code of Conduct requires staff to disclose interests. Periodic reminders are issued about the need to avoid potential conflicts of interest and protocols for the acceptance of gifts and hospitality.

BDO LLP under their remit of Internal Auditors consider fraud as part of their audit workplan. This ensures we conform to the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA (Chartered Institute of Public Finance and Accountancy) 2014).

A set of corporate values are in place for staff which include to 'act ethically and with integrity'.

### **B- Ensuring openness and comprehensive stakeholder engagement**

We ran the annual residents survey November - December 2025, which was available online, and promoted through communications. Specific questions in the survey are used to measure the delivery of the corporate plan outcomes. A key concern in 2021/22 was the low response rate to this survey, we have

built on this in the years since, with 350 the target for a representative sample, and in the 2025 survey we received 672 responses.

Public are invited to speak at committee meetings, and with meetings held in a hybrid set up the Council has also had provision for online participation to improve access. On average, across three months November- January, there were 135 views on each of the Youtube recordings of meetings.

The Council has an internal audit plan, which reviews its controls and risk and provides opportunity for improvements to be identified and addressed.

In 2025/26 four audits have been completed and a further two are at draft report stage in the areas of:

- HR System Review
- Waste and Recycling
- Safeguarding
- Corporate Governance
- Management of Property
- Food Safety.

Reviews are ongoing for:

- IT Governance
- Medium Term Financial Strategy
- Main Financial Systems.

### **C- Defining outcomes in terms of sustainable economic, social and environmental benefits**

The [Corporate Plan](#) sets out our five priorities (Supporting our communities; Investing in our district; Growing our economy; Protecting our environment; Delivering good quality services) and the benefits that they will achieve.

Key performance indicators that measure delivery of these priorities are reported quarterly to the PGA Committee.

The latest quarterly performance (tracking the previous corporate plan due to timelines) can be seen at [democracy.maldon.gov.uk/documents/s40861/Appendix 1.pdf](https://democracy.maldon.gov.uk/documents/s40861/Appendix%201.pdf)

The Corporate Plan details the vision, goals, and objectives that guide the direction, work and achievements of the authority. It is the Council's core internal strategic planning document, from which supporting strategies can be developed and published, including the MTFs, ICT Strategy and Workforce Development Plan, all of which underpin the Council's ambition to transform the way it delivers its services in the future.

LGR has also had an impact on strategy in 25/26, and this has been reflected on with an 'impacts of LGR' section now added to all Committee reports.

At an operational level, each service produces a service plan. These are not submitted to Committee but facilitate effective performance and risk management within the Directorates including the setting of individual staff objectives and completion of performance reviews. The service plans are kept in a central internal SharePoint system, and actions have monthly owner updates, and the service manager provides a monthly highlight report with exceptions for the Senior Leadership Team (SLT), as a way to manage service plan performance issues dynamically. Exceptions to delivery are reported to the PGA Committee through the Balance Scorecard exceptions report.

### D- Determining the interventions necessary to optimise the achievement of the intended outcomes

An LGA Decision Making Accountability (DMA) review of the organisation took place in 2025/26, leading to implementation of a senior management restructure (complete October 2025), and review of all staff structure (due for completion March 2026)

In 2023/24, the LGA completed a finance peer review. Findings were reported to Members and an associated action plan accepted which delivery continued against in following years. All of the 42 actions were marked as closed in 2025/26.

The PGA Committee is provided with a quarterly performance report for delivery of the Corporate priorities. The Committee is invited to challenge and focus delivery of these.

The new SLT is committed to regular review and updating of the Corporate Risk Register to identify areas of risk to service delivery, and Risk Reporting is also quarterly reviewed and challenged by the PGA.

An ICT strategy for 24-27 was adopted ([Appendix 2.pdf](#)), this also drives a vision for the Council's technology and processes. This will be further refined in light of LGR

### E- Developing the entity's capacity, including the capability of its leadership team and the individuals within it

The diagram below shows how our Corporate Plan links down to team service plans, and individual staff objectives. In 25/26 we have continued to have a service plan template.

Heads of Service are responsible for delivery of a monthly tracker report and reporting highlights and lowlights on their service plans to SLT. Exceptions to these are reported to the PGA Committee through the Balance Score Card exceptions.



To underpin objectives, and support staff and members in delivery of their role, the Council has also developed and delivered:

- A whole organisation review of personal resilience levels has taken place in 25/26, and training offered for all staff to improve their personal resilience.
- All member external training has been held to support skills for Scrutiny, and Performance and Improvement
- Key strategies to define delivery that have been live including a data and insight strategy, a procurement strategy, an asset management strategy, business continuity strategy and a comms, marketing and engagement plan.
- Close work with the Member Training and Development Working Group to identify and respond to training needs.

- Member Chairperson and Vice-Chairperson training following the Annual Council meeting in May 2025.
- Lean Six Sigma (process improvement) support for staff to review processes.
- Project Management Office (PMO) support for project managers and the senior leadership team, including measuring project performance and outcome delivery.

### **F- Managing risks and performance through robust internal control and strong public financial management**

In June 2025 a new [Risk Management Policy](#) was adopted for the Council, and has been updated with best practice.

A Quarterly Corporate Risk register review goes to the PGA Committee. The latest reporting can be seen under agenda item 9 at this meeting [Agenda for Performance, Governance and Audit Committee on Thursday 22nd January 2026, 7.30 pm : Maldon District Council](#)

Risks are a regular item of discussion in the monthly Extended Leadership Team meetings and Service Management Meetings.

Led by the Finance Member Working Group, the Council is continuously reviewing and updating public financial reporting to ensure that finance reports cover all aspects of financial performance in a suitable way, and financial risk is managed accordingly.

Additionally, substantial effort has been put into improving the position regarding audited accounts, first by ensuring all required sets of accounts are published and second by working with the external auditor to rebuild assurance overall.

Maldon District Council has a drive to be more performance-led. This year the Council has continued to develop its monthly internal Balance Scorecard report for Senior Management review and scrutiny and completed a rebuild of Corporate performance reports which will be based on Member feedback, latest system developments and the revised Corporate Plan.

A six-monthly report of operational exceptions from the Balance Scorecard has been reported to the PGA. In 2025/26 it has been agreed to add Member training statistics to this report.

A link to recorded risk training is provided for new staff onboarding and the Programmes, Performance and Governance team support staff with specific risk management queries and support. The team have also rolled out all staff and member e-learning.

Local Government Reorganisation of Greater Essex was confirmed in 2025/26. Maldon District Council is supporting response and delivery as required and identifying delivery risks and mitigations as part of the ongoing programme of work.

### **G- Implementing good practices in transparency, reporting and audit to deliver effective accountability.**

All Committee meetings are open for the public to attend. In 2025/26 the Council also continued to live stream all committee meetings via YouTube <https://www.youtube.com/@maldondc/streams>. Since late 2021, the Council has been able to accept attendance via MS Teams and has been running hybrid meetings to support preferences of those involved. Updates to the Constitutional and procedural documents have been made to allow for these arrangements.

The Council publishes its delegated decisions, which are updated quarterly at [www.maldon.gov.uk/decisions](http://www.maldon.gov.uk/decisions)

This year the Council ran quarterly performance reporting to align it to the corporate outcomes defined in the Corporate Plan, the reporting has been reviewed in 2025/26 to align to the Corporate Plan adopted in December 2024.

Members in the PGA Committee are invited to review the performance information and challenge where they feel delivery of the Corporate Plan outcomes is at risk. The internal process around producing this performance documentation also allows greater visibility for the senior managers around how staff are progressing agreed action plans.

An internal audit plan is defined according to areas of Corporate Risk. The Council has a quarterly update of internal audit progress, including audit actions due with officers, and this is reported to the PGA.

**‘The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control’ (Financial Management (FM) code Standard C)**

The CIPFA FM code also highlights this point in addition to compliance with the 2016 delivering good governance in local government as set out above.

CIPFA believes that the strength of FM within an organisation can be assessed by a hierarchy of three ‘FM styles’:

- delivering accountability.
- supporting performance.
- enabling transformation.

Maldon has been working against this principle in the following ways

<b>Delivering Accountability</b>	<b>Supporting Performance</b>	<b>Enabling Transformation</b>
<ul style="list-style-type: none"> <li>• The resetting of Senior Management Structure in 25/26 according to Decision Making Accountability approach</li> <li>• Leadership development of key members and officers.</li> <li>• Member training programme including specific Chairperson sessions, and close working with Member Training Working Group.</li> </ul>	<ul style="list-style-type: none"> <li>• Service plan templates and monthly highlight / exceptions reporting mechanism.</li> <li>• Quarterly performance reporting against corporate plan delivery.</li> <li>• Monthly operational performance reporting through balance scorecard and six-monthly exceptions reports for Committee.</li> <li>• Running an annual resident survey and using analysis to inform Corporate plan delivery.</li> <li>• Running an annual staff survey to look at areas of organisational improvement.</li> </ul>	<ul style="list-style-type: none"> <li>• Permanent process improvement resource to support improvement project delivery.</li> <li>• Quarterly improvement reports to track progress.</li> <li>• Key posts linked to LGR delivery for the organisation and engagement with the Essex-wide system.</li> <li>• Robust project management office approach to support project delivery.</li> <li>• Learning from best practice and adopting recommendations in internal audit and peer review work.</li> </ul>