



Maldon District
Council
Internal Audit
Strategy

May 2026

IDEAS | PEOPLE | TRUST



Internal Audit Strategy 2026/28

Business strategic context

Maldon District Council (“the Council”) corporate plan sets out their vision and priorities for the period 2025-2028. The vision is to be a sustainable Council, promoting the district and all that it has to offer and to support communities through excellent partnership working and to maintain and improve quality of life.

The Council’s five priorities focus on improving services and outcomes for the community, lobbying partners to deliver and improve the District’s infrastructure to ensure they are sustainable, and that the District continues to be a great place to work, live and enjoy.

The Council continue to deliver the One Maldon District Partnership, which focuses on health and wellbeing and community outcomes and provides cost of living support. The annual community festival, UFest, demonstrates the power of partnership working with over 50 local partners. The Council maximise how they spend UK Shared Prosperity Funds, investing in the District and delivering exciting projects that achieve greater outcomes for the people, place, and communities. Importantly, they also continue to invest in parks, opens spaces, and leisure services.

Internal audit vision and objectives

Internal Audit is positioned to play a pivotal role in the organisation’s journey toward sustained success. By focusing on technology, developing and retaining top talent, optimising processes, and expanding its role as a Strategic Advisor and collaborator, we will ensure that Internal Audit remains an essential and respected contributor to the goals and strategic objectives and the enhancement of risk resilience. In addition, Internal Audit will continue to oversee the implementation of audit recommendations to enhance the governance, internal control and risk management arrangements supporting the delivery of the Council’s objectives.

Strategic pillars

Supporting the strategy

- Internal Audit is positioned to serve as a trusted and strategic advisor, providing business leadership with forward-looking, high-value insights that support strategic decision-making, enhance risk awareness, and align with the organisational risk appetite.
- Internal Audit will work closely with other assurance providers- notably second line functions such as IT security, Risk, Compliance, Privacy office and Legal.
- A growing proportion of our activities will focus on advisory engagements, striking a balance that allows us to address both critical projects and programmes, core business processes and emerging risks.

People management and development

- A high-performing and flexible Internal Audit team is essential for delivering quality and impactful audit services.
- The people strategy focuses on recruiting and nurturing a talented, versatile, and technically proficient workforce.
- By investing in IIA/CCAB trainees, advanced qualifications, availability of Subject Matter Experts (SMEs) and specialised training across key areas—such as ESG, fraud, IT, operations, and regulatory frameworks we will deepen the team’s expertise and strengthen our capacity to address complex audit demands.

Process and methodology

- Optimising our audit methodologies to ensure they remain agile, relevant, and compliant with the latest Institute of Internal Auditors (IIA) standards and regulatory expectations.
- Maintaining strong relationships with the Institute and regulators.
- Quality will remain at the heart of our service with robust assurance checking and review procedures, overseen through annual and periodic hot/cold review procedures.
- Our Quality Assurance and Improvement Programme (QAIP) will continue to be robust, involving regular internal and external assessments that align with industry best practices.

Technology development

- In an environment of rapid technological change, Internal Audit will continuously evolve and adopt digital innovations to deliver more effective, insightful, and efficient assurance. This strategy prioritises the integration of advanced data analytics and Artificial Intelligence (AI) across audit operations, positioning these tools as essential elements of our methodology.
- Internal Audit will maintain close relationships with the Chief Executive, Director of Finance, and Chair of the Performance, Governance & Audit Committee to ensure our approach is aligned with the organisation’s approach to data protection and IT/ Cyber security.

Internal Audit Strategy - proposed actions 2026/28

Area	Initiative / action
Strategy support	<ul style="list-style-type: none">• Continue to work closely with management to align working practices to support assurance over the strategy• Ensure annual plan reflects strategic priorities• Consider more agile/ advisory auditing techniques to provide timely conclusions and develop and adopt alternative reporting formats e.g. PGA briefing papers, short form reporting
People	<ul style="list-style-type: none">• Resources will remain broadly constant with the Head of Internal Audit supported by one Manager plus additional BDO resources as required• Review team resources periodically to confirm sufficient capacity and capability• Ensure team members hold or are working towards professional and relevant qualifications• Reflect on SME input requirements through annual audit planning e.g. cyber, ESG, ECCTA• Ensure team CPD remains up to date• Invest in 1-1 time and additional coaching as required to develop team members
Process	<ul style="list-style-type: none">• Perform annual desktop review of manual and methodology to confirm in line with professional standards• Undertake annual self assessment against EQA• Review/ revisit regulator/ other key stakeholder expectations• Participate in BDO cold/hot review process. Act upon any improvement points• Update QAIP• Commission independent EQA every five years
Technology	<ul style="list-style-type: none">• Investigate opportunities for wider use of data analytics to support IA project work• Invest in new technologies and team training as required to widen the use of GenAI in IA delivery• Work closely with DPO to ensure data/cyber security protocols are maintained

FOR MORE INFORMATION:

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