

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

July 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	2 2	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
Sub Total	21	4	10	7	14	2 5	2 2	- 1	1 -	- 1

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
Corporate Governance	4	-	2	2	2	- 1	- -	- 1	- -	- -
HR System Review	3	1	1	1	2	- -	1 1	- -	- -	- -
Safeguarding	2	-	1	1	1	- -	- -	- -	- -	- 1
Management of Property	4	1	1	2	2	- -	1 1	- -	- -	- -
Sub Total	13	2	5	6	7	- 1	2 2	- 1	- -	- 1
Total	34	6	15	13	21	2 6	4 4	- 2	1 -	- 2

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 both Health and Safety and Building Control have been implemented along with one Medium priority rated recommendation each for Contract Management and Building Control.
- ▶ One High priority rated recommendation for Building Control has become overdue.
- ▶ One Medium priority rated recommendation for GDPR remains in progress.

2025/2026

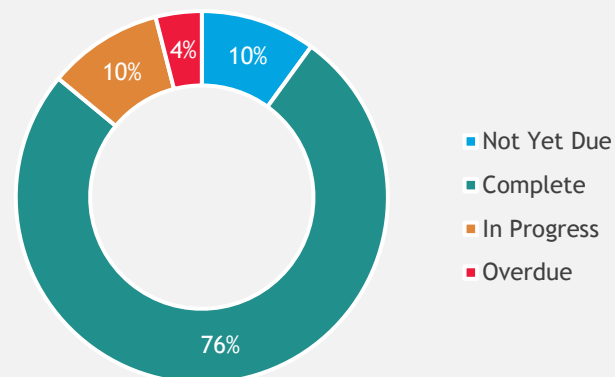
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2025/26.

- ▶ Recommendations have been implemented for the following audits:
 - One High and One Medium priority rated recommendation for Management of Property.
 - One High and One Medium priority rated recommendation for HR System Review.
- ▶ One Medium priority rated recommendation for Corporate Governance remains a work in progress. This will be followed up again ahead of the next Performance, Governance and Audit Committee meeting.

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
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.	High	Paul Baccarini Corporate Health and Safety Manager	April 2026 Closed	<u>Management update:</u> 3.1 The new Health & Safety Policy was presented to the Strategy and Resources Committee on two occasions. It was approved, with requested amendments at full Council on the 25/09/2025. 3.2 All guidance documents have now been revised. 3.3 A system is in place where updated procedures and held in a central area. Old versions are saved in a superseded file for reference. Reviewed procedures have adopted a standardised naming format. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
2024/25 Contract Management	Rec 1 1.1 As already planned by the Lead Specialist for Procurement as part of readiness for the Procurement Act, the Council should roll out training to all contract managers (if feedback indicated that the June 2024 training sessions were helpful, the Council may wish to rework and reuse these sessions in light of the Procurement Act). 1.2 Where staff and Members have not completed the mandatory Procurement e-learning, the Council should investigate reasons for non-completion (including any possible barriers to completion) and implement remedial actions as required (for example, explore whether training can be delivered in another format).	Medium	Debbie White Lead Specialist for Procurement	April 2026 Closed	<u>Management update:</u> 1.1 Contract manager training was delivered to contract managers. 1.2 Monthly reports are produced to highlight staff non-compliance. These are passed to the service lead to ensure staff complete training. 1.3 The Council has two high value contracts, both of which have been and are regularly audited. The contract managers are in regular contact with the suppliers, with best practises and any learning opportunities shared and endorsed via the procurement and contract management processes. Responsibilities were reinforced to contract managers in training. <u>Internal audit comment:</u>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	1.3 To assess understanding, compliance with expectations in practice and provide an opportunity for sharing lessons learnt, a quality assurance process should be established. Spot checks should be undertaken regularly for high value contracts (ie worth £5 million and above per the Procurement Act 2023). The Council should consider how it will test a sample of contracts, responsibilities for this and for following up with contract managers and providing opportunities to share learning wider (for example through one-to-ones, internal communications, team meetings, or training).				Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
2024/25 Building Control	Rec 2 2.1 Establish a system to ensure changes in Building Control fees are correctly communicated to the Building Control team, so they are implemented and correctly displayed on the Council website in a timely manner. 2.2 Consider introducing a quality control process to verify correct fees are charged and received throughout the year.	High	Ben Jay Director of Finance	April 2026 Closed	<u>Management update:</u> 2.1 The S&R finance report includes an update on the proposed timeline for preparation of the 26/27 budget, including fees and charges timings. 2.2 Undertaken as part of the budget setting and fees and charges process for 2026/27. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
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	September 2025 October 2025 May 2026 Closed	<u>Management update:</u> 2026/27 fees and charges have been set, and in doing so the Council has indicated it was satisfied that the fees were set at the right rate. Following the minded to decision in March 2026, there will be a process of considering fees and charges across the new Unitary area for the 2027/28 financial year. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation of actions taken.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2025/26 Management of Property	Rec 1	High	Frank Britt	March 2026	<u>Management update:</u> 1.1 A statutory inspection tracker report has now been implemented to identify and monitor all required inspection certificates for each property (if required). This will strengthen oversight of upcoming inspection and check completion, supported by RAG-rated monitoring and regular reporting to senior management to ensure ongoing compliance and effective governance. Budget capacity has been made for 2026/27. 1.2 The Assets Support Officer has put in place an Asset SharePoint site, providing a single centralised location to support improved record-keeping, transparency, and accessibility of information across the service. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
	1.1 The Council should continue with the plans to clear the backlog of overdue fire risk assessments. The Council now has a tracker in place to identify and monitor the statutory inspection certificates required for each property, therefore oversight of the completion of inspections/checks should be enhanced and RAG rated, with regular reporting to senior management. 1.2 An arrangement to share or upload records of remedial works to a centralised location should be discussed between the Assets Support Officer and the Asset & Maintenance Team Leader.		Asset and Building Services manager	Closed	
2025/26 Management of Property	Rec 2	Medium	Frank Britt	May 2026	<u>Management update:</u> 2.1 We agree and continue to identify all pending rent reviews. The Council will undertake this exercise regularly and addresses as required. 2.2 Invoice data is now loaded on uniform and managed from one data source in collaboration with the assets team ensuring all increases are addressed. Regular live output is also available to support the process. 2.3 All records of rent reviews/leases are saved to a central location (Sharepoint). <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
	2.1 The Council should perform a reconciliation exercise to identify the rent reviews which remain outstanding and clear this backlog as soon as possible. The issue of backlogs in rent reviews should be reported to and overseen by senior management on a regular basis until cleared. 2.2 The Resources Caseworker and Assets Support Officer should liaise with each other and to refresh Finance's schedule for upcoming or overdue rent increases in line with CPI. 2.3 An arrangement to share or upload records of rent reviews to a centralised location should be discussed between the Assets Support Officer and the Casework Manager.		Asset & Building Services Manager	Closed	

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2025/26 HR System Review	Rec 1 The Council and the HR service provider should prioritise establishing a Service Level Agreement to set clear expectations and responsibilities	High	Helen Norrington Lead HR Specialist	April 2026 Closed	<u>Management update:</u> The Service Level Agreement was located and responsibilities reviewed. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
2025/26 HR System Review	Rec 2 The Council should: a. Establish a formal schedule for regular permission reviews. b. Consider the use of the project group to embed system changes and set clear timescales for access reviews. c. Implement exception reporting and actively review audit logs, clarifying responsibility and frequency for HR and IT.	Medium	Helen Norrington Lead HR Specialist	April 2026 Closed	<u>Management update:</u> The HR system is in full use at the Council. With continuous improvements being dealt with and actioned when identified. The Select HR working group has now disbanded as the system is fully operation. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.

RECOMMENDATIONS: IN PROGRESS

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024/25 GDPR	Rec 3 3.1 Where staff and Members have not completed the mandatory refresher Data Protection training, the Council should investigate reasons for non-completion (including any possible barriers to completion) and implement remedial actions as required (for example, explore whether training can be delivered in another format). 3.2 As Managers are required to follow up with staff in their teams who have not completed the mandatory training, Assistant Directors should follow up with managers to ensure that staff in their teams who have not completed the training do so as soon as possible. 3.3 While poor completion has been noted at ELT as part of management reporting KPIs in the Balance Scorecard, KPIs should be escalated to CLT and Performance, Governance and Audit Committee where they have failed targets for three or more months, with remedial actions identified. 3.4 The Council should ensure that Members complete the mandatory refresher Data Protection training, and that this is enforced and monitored going forward. 3.5 Management should review and, where necessary, update the Council's training module. 3.6 As part of the RoPA review, the Council should retrospectively review all data processing activities, to determine whether a DPIA may be required.	Medium	Emma Holmes Director of Legal and Governance	April 2026 August 2026	<u>Management update:</u> 3.1 Following notice on 06/01/2026 that learn and connect are withdrawing their services all member training has now been transferred to BoxPhish. This is a system more members are comfortable with and compliance is monitored by the PGA Committee on a quarterly basis with a member breakdown being requested. Staff compliance is monitored through SLT. 3.2 Due to the withdrawal of our current elearning provider monitoring is currently suspended as no staff can undertake the training at present. This will remain part of the balance scorecard and reportable to SLT once the new course is agreed. 3.3 SLT monitor compliance as part of balance score card review and where target are not met this is reported to PGA Committee. 3.4 Member Training Raised at Council's PGA Committee as a reminder. Main Online Training Provider has ceased to provide a service and all training has moved to BoxPhish. Members are familiar with BoxPhish and it is expected that this will improve compliance. However, officers have no ability to sanction Members who do not undertake the training. 3.5 The annual review was unable to take place as the provider notified us of ceasing to provide the service. This was not anticipated and as an initial workaround training was proposed to be moved to BoxPhish. The training programme was not transferred to the new platform and new training is currently being reviewed across the organisation for implementation. 3.6 Review carried out and additional column added to ROPA where DPIA required. <u>Internal audit comment:</u> This recommendation is a work in progress following the cessation of the Council's training provider. A new implementation date has been agreed to allow more time to address the identified actions.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2025/26 Corporate Governance	Rec 2 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. 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.	Medium	Cheryl Hughes Head of Performance, Improvement and LGR Strategy and Improvement	November 2025 June 2026	<u>Management update:</u> 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 <u>Internal audit comment:</u> The implementation date for this recommendation is 30/06/2026 and therefore was not due at the time of the follow up process although progress has been provided by management to confirm actions are being undertaken in line with recommendations made.

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 1 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. 1.2 Establish a process to best monitor and report on the performance of the Building Control service to ensure it is effective and efficient. 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. 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.	High	Danielle Blake Head of Service Housing and Building Control	December 2025 April 2026 August 2026	<u>Management previous update:</u> The Building Control Policy has been reviewed and now incorporates the requirements of the Building Safety Regulator. The Building Control Policy & Procedures 2025-2028 was presented to Strategy & Resources Committee on 24 July 2025, with a recommendation for Council to adopt it. S&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 September 2025 to adopt the policy, however this has been deferred to Q4 to encompass enforcement elements. <u>Management most recent update:</u> 1.1 Previously completed. 1.2 A power bi dashboard is now built and linked to the system to allow regular review of service performance. 1.3 The data can now be extracted from Power BI and can be used and reported on if required. Review of Balance Scorecard Report and what needs to be included going forward. 1.4 Awaiting upgrade of IDOX and site inspection app to be able to provide information required. Training will also need to be rolled out. <u>Internal Audit comment:</u> Recommendation is now classed as Overdue as the revised implementation date has not been met. However, only part 1.4 of the recommendation is left to complete.

FOR MORE INFORMATION:

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