INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Maldon District Council

November 2026

IDEAS | PEOPLE | TRUST



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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
Building Control	5	2	2	1	4	1	2	1	-	-	-	-	-	-	-
GDPR	4	-	3	1	3	-	2	-	1	-	-	-	-	-	-
Asset Management	4	-	1	3	1	-	-	-	-	-	1	-	-	-	-
Sub Total	**13**	**2**	**6**	**5**	**8**	**1**	**4**	**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	-	-	-	-	-	-
Safeguarding	2	-	1	1	1	-	-	-	1	-	-	-	-	-	-
MTFS	1	-	1	-	1	-	-	-	-	-	-	-	-	-	1
IT Governance	2	-	2	-	2	-	-	-	2	-	-	-	-	-	-
MFS - Accounts Payable	1	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Sub Total	10	-	7	3	7	-	1	-	4	-	-	-	-	-	2
Total	**23**	**2**	**13**	**8**	**15**	**1**	**5**	**1**	**5**	**-**	**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.

- Recommendations have been implemented for the following audits:
  - One High priority rated recommendation for Building Control
  - One Medium priority rated recommendation for GDPR
- One Medium priority rated recommendation for Asset Management is a work in progress and has a revised implementation date.

2025/2026

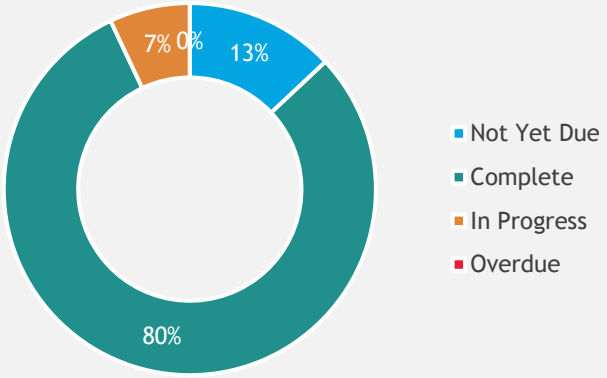
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2025/26.

- Recommendations have been implemented for the following audits:
  - One Medium priority rated recommendation for Corporate Governance.
  - Two Medium priority rated recommendation for IT Governance.
  - One Medium priority rated recommendation for Safeguarding.

REQUIRED PGA 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 **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~~ Closed	Management update: 1.1 Previously completed and reported to the PGA Committee. 1.2 Previously completed and reported to the PGA Committee 1.3 Previously completed and reported to the PGA Committee 1.4 The Council has reviewed options to enhance system functionality and mobile working arrangements, while continuing to engage with other authorities to identify best practice. A Process Improvement Project is being delivered to implement appropriate changes to software use and functionality. Internal Audit comment: Recommendation closed by Internal Audit following receipt of management confirmation that the final part of the recommendation (1.4) is materially complete. All other parts of the recommendation have been previously reported to the Committee as complete.
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	Medium	Emma Holmes Director of Legal and Governance	~~April 2026~~ ~~August 2026~~ Closed	Management update: 3.1 Previously completed and reported to the PGA Committee. 3.2 Previously completed and reported to the PGA Committee. 3.3 Previously completed and reported to the PGA Committee. 3.4 Previously completed and reported to the PGA Committee.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	(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.				3.5 All current mandatory learning content across the Council is being reviewed and updated to ensure it remains fit for purpose and provides the required knowledge and skills. The Data Protection Officer has reviewed the GDPR training and has made recommendations for a new Data Privacy Impact Assessment module. The suggested contents of the new module are being reviewed, and the new module is being designed by the newly appointed Learning and Development Lead. 3.6 Previously completed and reported to the PGA Committee. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation that the final part of the recommendation (3.5) is materially complete. All other parts of the recommendation have been previously reported to the Committee as complete.
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	Medium	Cheryl Hughes Head of Performance, Improvement and LGR Strategy and Improvement	~~November 2025~~ ~~June 2026~~ Closed	Management update: 2.1 In May, the first working group meetings reviewed and refreshed the terms of reference. 2.2 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. Internal audit comment:

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	and confirm the outcome for information purposes.				Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information.
2025/26 **IT Governance**	Rec 1 The Council should introduce a structured ICT workforce and capability planning process. This should include, but not be limited to: • A formal ICT workforce strategy aligned to the Technology Roadmap and organisational priorities • A skills matrix and gap analysis covering all key ICT roles • A defined resourcing model that considers ongoing operations, project delivery and emerging technology requirements • A succession plan for critical roles, with knowledge transfer activities embedded as standard.	Medium	Grant Hulley Head of ICT and Digital Strategy & Improvement	~~May 2026~~ Closed	Management update: Following the completion of the phase 2 restructure, MDC ICT opened four additional posts to build on the resources available within the ICT team. The Tech strategy was reviewed early 2026 and has been extended to 2029, LGR has been added in, and a gap analysis was run and implemented in the document itself. The IT Director and other heads of IT have reviewed as joint document for Brentwood, Chelmsford and Maldon. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information
2025/26 **IT Governance**	Rec 2 The Council should supplement its existing training and simulation activities with targeted, risk-based interventions for users who exhibit repeated high-risk behaviour. These interventions may include, but not be limited to: • Mandatory one-to-one remedial training for repeat clickers • Temporary restrictions or enhanced monitoring for high-risk accounts	Medium	Grant Hulley Head of ICT and Digital Strategy & Improvement	~~May 2026~~ Closed	Management update: In July, the Council implemented temporary restrictions on user accounts for repeat clickers or failed course learning, with an escalation path via SLT and staff disciplinarians in the event of multiple failures to pass cyber awareness courses. Cyber security and phishing regular training and remediation in place. If a member or staff fail a course, they must relearn and then retake, they get two chances at this before its escalated and appropriate action taken. Internal audit comment:

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	• Scenario-based or role-specific training modules focusing on decision-making under pressure • Escalation pathways for persistent non-compliance, particularly for users with privileged access or governance responsibilities. Implementing a behaviourally-focused risk management programme will significantly reduce residual cyber exposure and strengthen the Council's cyber resilience.				Recommendation closed by Internal Audit following receipt of management confirmation and the provision of the stated information
2025/26 **Safeguarding**	Rec 1 1.1 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. 1.2. 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.	Medium	Jon Sharkey Director of Neighbourhood Services & Communities	~~October 2026~~ ~~Closed~~	Management update: 1.1 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 the time of the Audit the Safeguarding Policy was already under review and was subsequently approved by Members on 11/12/2025. 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. This document deals with DBS requirements related to convictions, unspent, spent etc 1.2. A regular review of all policies has been undertaken by the Lead Safeguarding Officer. 1.3. 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. A 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. Internal audit comment:

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	1.3. 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.				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 **Asset Management**	Rec 1 1.1 The Council should implement supporting procedures to provide detailed guidance to support implementation of the Asset Management Strategy. Each procedure should clearly outline the objectives, scope, and principles for asset management, including guidelines for acquisition, maintenance, depreciation, and disposal. Detailed procedures should support the asset management strategy, covering the recording, tracking, and reporting of assets to ensure consistency and compliance. Including responsibilities and duties of the appropriate parties. This approach should provide clear guidance to managers, budget holders, and staff, enhancing the Council's asset management practices. 1.2 The Asset Management team should document the disposal process using a flow chart. Clearly outlining the decision-making steps for staff to follow.	Medium	Head of Assets, Coast and Countryside	~~June 2026~~ December 2026	Management update: We are currently working with colleagues in our Legal team on an Asset disposal policy. This will include a process for considering the disposal of assets. Once the policy has been agreed and finalised, it will be agreed at the Strategic Assets Working Group before going to S&R or Council. From this Policy, a flowchart clearly outlining the decision-making steps for staff can be drafted. Internal audit comment: Work in implement the recommendation is ongoing. A new implementation date has been agreed to allow more time to address the identified actions.

FOR MORE INFORMATION:

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