

<b>Assurance Level</b>	<b>Definition</b>
<b>High</b>	<p>There is a sound system of control operating effectively to achieve service/system objectives.</p> <p>Any issues identified are minor in nature and should not prevent system/service objectives being achieved.</p>
<b>Substantial</b>	<p>The system of control is adequate and controls are generally operating effectively.</p> <p>A few weaknesses in internal control and/or evidence of a level of non compliance were noted during the audit that may put a system/service objective at risk.</p>
<b>Adequate</b>	<p>The system of control is sufficiently sound to manage key risks.</p> <p>However there were weaknesses in internal control and/or evidence of a level of non compliance with some controls that may put system/service objectives at risk.</p>
<b>Limited</b>	<p>Adequate controls are not in place to meet all the system/service objectives and/or controls are not being consistently applied.</p> <p>Certain weaknesses require immediate management attention as if unresolved they may result in system/service objectives not being achieved.</p>
<b>No Assurance</b>	<p>The system of control is inadequate and controls in place are not operating effectively. The system/service is exposed to the risk of abuse, significant error or loss and/or misappropriation.</p> <p>This means we are unable to form a view as to whether objectives will be achieved.</p>

## Recommendation priorities

Priority Rating		Definition
● ● ●	High	Immediate management action is required to remedy a gap or failure of internal control that has led, or may lead, to non achievement of service or system objectives.
● ●	Medium	Timely management action is required to remedy weaknesses in internal control that could lead to non achievement of service or system objectives.
●	Low	Management action is suggested to improve the quality and/or efficiency of the control environment of the system or service.

### Implementation date

All recommendations made will include an indicative implementation date. The date will be agreed through discussion between the auditor and the auditee.

No timescales for implementation will be specified but it is expected that most High priority recommendations will be acted upon within one month of the final report being issued and Medium priority recommendations within six months.

The Head of Audit will have the final sanction where implementation dates relating to High priority recommendations are considered too far in the future and in all cases where any alternative suggested action does not meet the control deficiency.

### Follow ups

High and medium priority recommendations will be subject to rigorous follow up and reporting to Governance and Audit Committee. These recommendations will require detailed management responses and potential attendance at committee by those officers identified as responsible for implementing high priority recommendations if deadlines for implementation have been missed.