
Subject: QUARTERLY INTERNAL AUDIT UPDATE REPORT

Meeting and Date: Governance Committee – 7th July 2022

Report of: Christine Parker – Head of Audit Partnership

Decision Type: Non-key

Classification: Unrestricted

Purpose of the report: This report includes the summary of the work completed by the East Kent Audit Partnership since the last Governance Committee meeting, together with details of the performance of the EKAP to the 31st May 2022

Recommendation: That Members note the update report.

1. Summary

This report includes the summary of the work completed by the East Kent Audit Partnership since the last Governance Committee meeting.

2. Introduction and Background

- 2.1 For each Audit review, management has agreed a report, and where appropriate, an Action Plan detailing proposed actions and implementation dates relating to each recommendation. Reports continue to be issued in full to each member of Corporate Management Team, as well as an appropriate manager for the service reviewed.
- 2.2 Follow-up reviews are performed at an appropriate time, according to the status of the recommendation, timescales for implementation of any agreed actions and the risk to the Council.
- 2.3 An Assurance Statement is given to each area reviewed. The assurance statements are linked to the potential level of risk, as currently portrayed in the Council's risk assessment process. The assurance rating given may be Substantial, Reasonable, Limited or No assurance.
- 2.4 Those services with either Limited or No Assurance are monitored and brought back to Committee until a subsequent review shows sufficient improvement has been made to raise the level of Assurance to either Reasonable or Substantial. A list of those services currently with such levels of assurance is attached as Annex 2 to the EKAP report.
- 2.5 The purpose of the Council's Governance Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent review of the Authority's financial and non-financial performance to the extent that it affects the Authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process.
- 2.6 To assist the Committee meet its terms of reference with regard to the internal control environment an update report is regularly produced on the work of internal audit. The purpose of this report is to detail the summary findings of completed audit reports and follow-up reviews since the report submitted to the last meeting of this Committee.

SUMMARY OF WORK

- 2.7 There have been five internal audit assignments completed during the period, which are summarised in the table in section 2 of the report.
- 2.8 In addition seven follow-up reviews have been completed during the period, which are detailed in section 3 of the quarterly update report.
- 2.9 For the two month period to 31st May 2022, 47.48 chargeable days were delivered against the target of 300, which equates to 15.83% plan completion.

3 Resource Implications

- 3.1 There are no additional financial implications arising directly from this report. The costs of the audit work will be met from the Financial Services 2022-23 revenue budgets.
- 3.2 The financial performance of the EKAP is currently on target at the present time.

Appendices

Appendix 1 – Internal Audit update report from the Head of the East Kent Audit Partnership.

Background Papers

- Internal Audit Annual Plan 2021-22 - Previously presented to and approved at the 11th March 2021 Governance Committee meeting.
- Internal Audit Annual Plan 2022-23 - Previously presented to and approved at the 17th March 2022 Governance Committee meeting.
- Internal Audit working papers - Held by the East Kent Audit Partnership.

Contact Officer: Christine Parker, Head of Audit Partnership



INTERNAL AUDIT UPDATE REPORT FROM THE HEAD OF THE EAST KENT AUDIT PARTNERSHIP.

1. INTRODUCTION AND BACKGROUND

1.1 This report includes the summary of the work completed by the East Kent Audit Partnership since the last Governance Committee meeting, together with details of the performance of the EKAP to the 31st May 2022.

2. SUMMARY OF REPORTS:

Service / Topic		Assurance level	No. of Recs.	
2.1	EKS ICT Procurement & Disposal	Substantial	C H M L	0 0 2 2
2.2	Environmental Protection – Contaminated Land, Pollution, Air & Water Quality	Reasonable	C H M L	0 1 5 5
2.3	CSO Compliance	Reasonable	C H M L	0 1 2 1
2.4	Recruitment and Leavers	Reasonable	C H M L	0 3 1 4
2.5	Tenancy & Estate Management	Not Applicable		

EKS – ICT Procurement & Disposal - Substantial Assurance

2.1.1 Audit Scope

To ensure that the procedures and internal controls established by EK Services are sufficient to provide an effective, efficient, secure and economical ICT service to the three partner authorities of Canterbury CC, Dover DC and Thanet DC. An important aspect of this being to ensure that the controls over the administration of the procurement and the disposal of ICT equipment are robust.

2.1.2 Summary of findings

The procurement of ICT equipment is vital to each council to ensure that it is able to deliver its services. The equipment purchased should be of the highest specification

(where possible) but also obtained at the best market price. In addition the disposal of surplus equipment should be carried out in accordance with service standards and best practice guidance that will remove the risk of any possible data breaches.

The primary findings giving rise to the Substantial Assurance opinion in this area are as follows:

- Established processes are in place across ICT for both the procurement and the disposal of ICT equipment.
- Disposals are being carried out in accordance with best practice and legislation and there is a supporting Equipment Disposal Policy in place that could be further enhanced to confirm who has responsibility for each stage of the disposal process (i.e. produce disposal schedules and arrange collection) and what they do with the relevant records / information.
- The procurement of ICT equipment has to follow set processes on Topdesk that ensure a complete audit trail is in place. In addition Client Services also hold supporting evidence for every purchase that is made.

Scope for improvement was however identified in the following areas:

- The Dover District Council Digital team have confirmed that they are now procuring laptops directly, consequently the agreement with EKS and the ICT catalogue should be revised and updated to reflect this.
- The authorised signatories for ICT need to be reviewed to ensure that they are up to date at each authority (i.e Head of ICT has the correct authorisation at each authority).
- Discussions should be held between ICT and the Canterbury City Council Insurance section to agree what information could be provided in respect of an asset register and then this should be provided on an annual basis to the Insurance Section.

2.2 Environmental Protection – Reasonable Assurance

2.2.1 Audit Scope

To provide assurance on the adequacy and effectiveness of the procedures and controls established by the Council in the following areas of environmental protection:

- Air Quality Management and Air Quality Monitoring.
- Contaminated land.
- Polluting Industrial Processes (Pollution prevention and control regime); and
- Drinking Water.

2.2.2 Summary of Findings

The primary aim of the service is to facilitate acceptable standards for those living, working or visiting the district in respect of air, land and water quality. The Regulatory Service function plays a key role in fulfilling the Council's statutory duties in relation to Air Quality Management, Contaminated Land and Drinking and Bathing Water Quality.

All processes are being documented via the use of Northgate M3 system and where required SharePoint.

The primary findings giving rise to the Reasonable Assurance opinion in this area are as follows:

- The arrangements in place for managing and monitoring Air Quality, Contaminated Land and Water Quality are in accordance with regulations and legislation.
- There are up to date processes and procedures in place for staff to follow.
- There is a documented system in place for which a full audit trail can be evidenced.
- The Environmental Protection webpages are up to date, detailed and provide all necessary reports and registers for the public to view and download.
- Registers are up to date and published.
- Fees and charges (where applicable) are in place and being correctly applied.

Scope for improvement was however identified in the following areas:

- The Environmental Protection Team have lost a number of highly experienced and qualified team members to the Port Health Team; whilst the processes and procedures in place are well defined and effective this has led to the both the use of and a continued need to hire consultants to bridge the knowledge gap whilst current team members get up to speed.
- Management needs to quality check the data being contained within the Annual Air Quality Report to ensure it accurately reflects that being published and documented within the public domain.
- Any additional air quality monitoring recommended through a planning condition needs to be documented, managed and monitored.
- The arrangements in place to manage and monitor bonfires should be reflective of the advice given to the public and is being enforced.
- More information on how to apply to the Council for an Environmental Permit is required on the webpages.
- The IPPC register needs to be reviewed and updated to ensure the correct permit reference details are given.

2.3 CSO Compliance – Reasonable Assurance

2.3.1 Audit Scope

Establish whether the Council's practices for the procurement of goods and services achieves economic cost and good value for money and Contract Standing Orders and the guidance and supporting procurement practices / user instructions are relevant and complied with as appropriate across both the authority and the shared services that spend on the Council's behalf.

2.3.2 Summary of Findings

Contract Standing Orders are the rules and guidance that ensure that the Council is carrying out purchasing decisions and processes correctly as it is the public purse that is funding them. They provide a structure for procurement decisions to ensure that the Council furthers its corporate objectives, uses its resources efficiently, purchases quality goods and safeguards its reputation.

The primary findings giving rise to the Reasonable Assurance opinion in this area are as follows:

- Processes are in place for waivers to be applied for and a central record is held for those that have been submitted. It should be noted that no waiver has been refused but there have been instances when waivers have been submitted and the works / service has already been started.
- Established processes are in place for dealing with all orders over £10,000 which includes them either being challenged or signed off by the Procurement Manager.
- The Contract Standing Orders are in the process of being revised following the UK leaving the European Union.
- Established processes are in place for contracts from the advertising of them to the awarding of them.

Scope for improvement was identified in the following areas:

- The staff hub (intranet) needs to be updated to include the financial information and guidance previously available.
- The CSOs within the Constitution should be revised to include the delegated powers given to the Procurement Manager by the S151 Officer.
- A Procurement Strategy for the Council is missing, this should provide overarching guidance on the procurement of goods and services (i.e. use of local suppliers, climate change considerations etc.).
- The Tech One financial system was implemented over 12 months ago, but there remain issues with obtaining information in the form of extracting reports to assist in monitoring retrospective orders and spend analysis.

2.4 Recruitment & Leavers – Reasonable Assurance

2.4.1 Audit Scope

To provide assurance that the Council's internal controls and procedures are robust, in order to ensure that the Council selects the best candidates for the available positions and that those applicants are of good character, experienced and are professionally qualified where required. Also that the Council correctly processes staff leaving its employment to include accurate calculation of last pay including any outstanding holiday pay or debts to the Council and the issuing of the P45 documentation.

2.4.2 Summary of Findings

The HR function was bought back in house on 01 September 2021. The team structure for managing and maintaining this service comprises of a HR and Shared Service Payroll and Systems Manager, an HR Business Partner, two HR Officers and three HR Advisors (one vacant).

At the time of the Audit there were 13 posts being advertised and an extensive recruitment drive for the new Port Health Team.

The primary findings giving rise to the Reasonable Assurance opinion in this area are as follows:

- There are well documented processes and procedures detailed within SharePoint for managers to review and follow during the recruitment process.

- The approval to recruit process is documented and generally working well. However, any instances of approval that fall outside the procedures will need to be documented and evidenced to provide a complete audit trail.
- Vacancies are being appropriately advertised / offered to staff on the `at risk` registers.
- From the sample of advertised posts selected and reviewed; up to date job description and person specifications were provided.
- The eRecruitment system is a step-by-step system detailing every stage of the recruitment process. It is designed to ensure that a fair process is adopted and that all records can be managed and stored.
- The leaver process in place is documented and working well.

Scope for improvement was however identified in the following areas:

- The Council demonstrates legislative compliance through various policies which are listed via the HR recruitment pages on SharePoint; however these were found to require a review and update to reflect any changes in processes for the service being bought back in-house. In order to facilitate and manage these updates a control sheet needs to be in place.
- Vacancies are being appropriately advertised; however consideration to placing adverts into professional publications is currently at managers discretion and budgets allowing; it might be beneficial to have these decisions documented as part of the recruitment campaign allowing a more joined up approach with the in-house HR team.
- A system is required to ensure all interview questions; scoring sheets; notes taken during the interview process are being retained on file for all candidates needs to be in place. Retention of these records needs to comply with GDPR and instructions on how/where to upload these this will need to be added to the procedural notes.
- A signed contract needs to be in place either prior to or on the first day; to ensure this occurs in all instances an action point needs to be included as part of the induction process.
- To ensure completion and consistency on managing the induction process all notes/checklists need to be centrally filed.

2.5 Tenancy & Estate Management – Not Applicable

2.5.1 Audit Scope

To review and provide consultancy advice on the arrangements and progress made by the Council to bring in house services previously delivered by East Kent Housing. Providing support to the service to fully self-assess their progress against relevant elements of the Regulator of Social Housing's consumer standards, covering

- The management of tenancies
- Estate management services
- Customer services
- Property maintenance.

2.5.2 Summary of Findings

Dover District Council lets and manages 4,905 units which make up its housing stock. A full breakdown is listed below: -

Tenancy Type	Number of Tenancies
Introductory Tenancies	194
Flexible Tenancies	587
Non-secure Tenancies	78
Use and Occupation	7
Secure Tenancies	3,410
Shared Ownership	32
Homeless License	2
Let to other organisations (i.e. Porchlight)	10
Garages or Scooter pod licenses	585
Total	4,905
Leasehold Flats	428

In April 2012 the Homes and Communities Agency set housing standards for providers of social housing to achieve and comply with. The four standards relevant to the Tenancy and Estate Management Audit are the Home Standard, the Tenancy Standard, the Neighbourhood Standard, and the Tenant Involvement Standard. This audit consultancy work was commissioned in the knowledge that the Council is working towards compliance with the four standards. The Council has been focused on compliance with health and safety and fire prevention measures over the past year and is now looking closely at how it can make improvements to other housing service areas.

The following areas were found to be working effectively: -

- The gap analysis undertaken by management outlining various issues provides an accurate reflection and is well considered and documented;
- Tenancies are being managed effectively and consistently;
- Antisocial behaviour is being managed effectively and consistently;
- The Inspection regime in place is adequate and well managed; and
- Contractor charging mechanisms are well established.

Scope for improvement was identified in the following areas: -

- The Council should introduce an Estates Management Policy to comply with the Homes Standard;
- Management should continue to explore ways in which different teams can work more effectively and more collaboratively using technology to improve outcomes;
- Tenancy management performance reporting could be improved;
- There are weaknesses in the complaint handling processes which should be the focus of management to ensure complaints are handled consistently and processes are well documented.

3.0 FOLLOW UP OF AUDIT REPORT ACTION PLANS:

- 3.1 As part of the period's work, seven follow up reviews have been completed of those areas previously reported upon to ensure that the recommendations previously made have been implemented, and the internal control weaknesses leading to those recommendations have been mitigated. Those completed during the period under review are shown in the following table.

Service/ Topic		Original Assurance level	Revised Assurance level	Original Number of Recs		No of Recs Outstanding	
a)	DBS Checks	Limited	Reasonable /Limited	C	1	C	0
				H	11	H	1
				M	6	M	0
				L	1	L	0
b)	GDPR	N/A	N/A	C	1	C	0
				H	6	H	0
				M	7	M	0
				L	0	L	0
c)	Licensing	Reasonable	Substantial	C	0	C	0
				H	1	H	0
				M	4	M	0
				L	3	L	0
d)	Playgrounds	Reasonable	Reasonable	C	0	C	0
				H	3	H	1
				M	4	M	2
				L	2	L	0
e)	EKS Payroll	Substantial	Substantial	C	0	C	0
				H	0	H	0
				M	0	M	0
				L	2	L	0
f)	EKS ICT Disaster Recovery	Reasonable	Reasonable	C	0	C	0
				H	3	H	0
				M	5	M	0
				L	1	L	0
g)	EKS/Civica – Housing Benefit Payments	Substantial	Substantial	C	0	C	0
				H	2	H	0
				M	2	M	0
				L	0	L	0

3.2 Details of each of any individual high priority recommendations outstanding after follow-up are included at Annex 1 and on the grounds that these recommendations have not been implemented by the dates originally agreed with management, they are now being escalated for the attention of the s.151 Officer and Members of the Governance Committee.

The purpose of escalating outstanding high-risk matters is to try to gain support for any additional resources (if required) to resolve the risk, or to ensure that risk acceptance or tolerance is approved at an appropriate level.

4.0 WORK-IN-PROGRESS:

- 4.1 During the period under review, work has also been undertaken on the following topics, which will be reported to this Committee at future meetings Recruitment, Budgetary Control, Digital, Tech 1 PIR, Grounds Maintenance, Garden Waste, Phones, Mobiles and Utilities, and Complaints Monitoring.

5.0 CHANGES TO THE AGREED AUDIT PLAN:

- 5.1 The 2022-23 Audit plan was agreed by Members at the meeting of this Committee on 17th March 2022.
- 5.2 The Head of the Audit Partnership meets on a quarterly basis with the Strategic Director (Corporate Resources) - Section 151 Officer to discuss any amendments to the plan. Members of the Committee will be advised of any significant changes through these regular update reports. Minor amendments are made to the plan during the course of the year as some high-profile projects or high-risk areas may be requested to be prioritised at the expense of putting back or deferring to a future year some lower risk planned reviews. The detailed position regarding when resources have been applied and or changed are shown as Annex 3.

6.0 FRAUD AND CORRUPTION:

- 6.1 There were no other new or recently reported instances of suspected fraud or irregularity that required either additional audit resources or which warranted a revision of the audit plan at this point in time.

7.0 INTERNAL AUDIT PERFORMANCE

- 7.1 For the two month period to 31st May 2022, 47.48 chargeable days were delivered against the target of 300, which equates to 15.83% plan completion.
- 7.2 The financial performance of the EKAP is currently on target at the present time.
- 7.3 Thee EKAP introduced an electronic client satisfaction questionnaire, which is used across the partnership. The satisfaction questionnaires are sent out at the conclusion of each audit to receive feedback on the quality of the service.

Attachments

- | | |
|---------|---|
| Annex 1 | Summary of High priority recommendations outstanding after follow-up. |
| Annex 2 | Summary of services with Limited / No Assurances yet to be followed up. |
| Annex 3 | Progress to 31-05-2022 against the agreed 2022/23 Audit Plan. |
| Annex 4 | Assurance Statements |

SUMMARY OF HIGH PRIORITY RECOMMENDATIONS OUTSTANDING OR IN PROGRESS AFTER FOLLOW-UP – ANNEX 1

Original Recommendation	Agreed Management Action, Responsibility and Target Date	Manager's Comment on Progress Towards Implementation.
<i>DBS Checks – March 2022</i>		
<p>Once the new DBS List of Posts has been approved by Dover District Council Senior Management Team it should rectify the 17% of DBS checks that have never been carried out and the 7% of DBS checks that are currently out of date and put a plan in place to ensure that the additional 125 earmarked posts that have never had a DBS check before are monitored for completion in compliance with the new DBS List of Posts.</p>	<p>DDC - All items listed in recommendation 8 have been reviewed and will be implemented on approval of the new DDC Safeguarding Policy due at cabinet on 05/10/2020. A timeline of 6 months has been identified for all outstanding/new checks to be performed. All checks from now will be carried out by the new online DBS checking service. Some of this work has already started</p>	<p><u>Auditor Comment</u> As of 26th November 2021, 50.63% of staff requiring a DBS check have received an up-to-date DBS check. This sounds like a big fall in performance when compared with the initial audit, however the Council can now be confident that the DBS List of Posts is now correct, and the reconciliation report is robust.</p> <p>Therefore, the Council now needs to escalate the outstanding DBS checks as a priority and work with senior management to improve performance / compliance in this area.</p> <p>Recommendation Outstanding. Revised Implementation Date April 2022.</p>
<i>Playgrounds – May 2022</i>		
<p>A decision on who the management, monitoring, and maintenance of records for budgets outside of the Finance department needs to be undertaken and a system put in place to ensure this occurs.</p>	<p>Principal Facilities Management Officer did meet regularly with Finance prior to Covid and this now needs to be re-instated.</p> <p>Proposed Completion Date: 31 December 2021</p> <p>Responsibility: Principal Facilities Management Officer</p>	<p>Recommendation Outstanding</p>

SERVICES GIVEN LIMITED / NO ASSURANCE LEVELS STILL TO BE REVIEWED			
Service	Reported to Committee	Level of Assurance	Follow-up Action Due
None			

**PROGRESS AGAINST THE AGREED 2022-23 AUDIT PLAN
DOVER DISTRICT COUNCIL**

Review	Original Planned Days	Revised Planned Days	Actual days to 31-05-2022	Status and Assurance Level
FINANCIAL SYSTEMS:				
Income, Cash Collection & Bank Rec.	10	10	0	Quarter 3
VAT	10	10	0	Quarter 3
Insurance & Inventories of Portable Assets	10	10	0	Quarter 3
HOUSING SYSTEMS:				
Housing Allocations	10	10	0.18	Quarter 2
Private Sector Housing	10	10	0.18	Quarter 3
Right to Buy	10	10	0.18	Work-in-Progress
Repairs & Maintenance	10	10	0	Quarter 2
Leasehold Services	12	12	0	Quarter 4
Sheltered Housing	10	10	2	Work-in-Progress
HR RELATED:				
Absence Management	10	10	0.18	Quarter 2
GOVERNANCE RELATED:				
GDPR, FOI & Information Mngmt.	12	12	0	Quarter 2
Complaints Monitoring	10	10	6.44	Work-in-Progress
Scheme of Officer Delegations	10	10	0	Quarter 4
Corporate Advice/CMT	2	2	1.35	Ongoing
s.151 Meetings and Support	9	9	3.34	Ongoing
Governance Committee Meetings and Reports	12	12	3.20	Ongoing
2023-24 Audit Plan Preparation and Meetings	9	9	0	Quarter 4
COUNTER FRAUD & CORRUPTION:				
Counter Fraud and Corruption	10	10	0	Quarter 2
SERVICE LEVEL:				
Employee Health & Safety	10	10	0	Quarter 4
Safeguarding	10	10	0	Quarter 3
Port Health – Consultancy	10	10	5.40	Work-in-Progress
Port Health – Assurance	10	10	0	Quarter 4

Review	Original Planned Days	Revised Planned Days	Actual days to 31-05-2022	Status and Assurance Level
Climate Change	5	5		Quarter 3
Food Safety	10	10	0.18	Quarter 2
Planning Applications, Income & s106	12	12	0.23	Quarter 2
Corporate Plan, Local Plan & MTFP	10	0	0	Deferred
Building Control	10	10	0	Quarter 2
Waste Management	15	15		Quarter 2
OTHER:				
Liaison with External Auditors	1	1	0.25	Ongoing
Follow-up Work	15	15	1.94	Ongoing
FINALISATION OF 2021-22- AUDITS:				
Digital	5	15	8.09	Work-in-Progress
Environmental Protection			0.77	Finalised - Reasonable
CSO Compliance			0.14	Finalised - Reasonable
Grounds Maintenance			1.16	Work-in-Progress
Tenancy & Estate Management			0.45	Finalised – N/A
Budgetary Control			0.88	Work-in-Progress
Phones & Utilities			2.48	Work-in-Progress
Recruitment			4.08	Finalised – Reasonable
Main Accounting System – Post Implementation Review			0.18	Work-in-Progress
Garden Waste			4.22	Work-in-Progress
RESPONSIVE ASSURANCE:				
None this Quarter				
TOTAL	300	300	47.48	15.83%

**PROGRESS AGAINST THE 2022-23 AUDIT PLAN
EAST KENT SERVICES**

Review	Original Planned Days	Revised Planned Days	Actual days to 31/05/2022	Status and Assurance Level
EKS REVIEWS:				
Business Rates	15	15	0	Quarter 2
Housing Benefit DHPs	15	15	0	Quarter 3
Housing Benefit Testing	15	15	8.79	Work in progress
Debtors	15	15	0	Quarter 4
ICT – Data Management	15	15	0	Quarter 4
ICT – Network Security	15	15	0	Quarter 3
KPIs	5	5	2.81	Work in progress
Payroll	18	18	0	Quarter 2
OTHER:				
Corporate/Committee	8	8	1.72	Ongoing
Follow Up	6	6	0	Ongoing
FINALISATION OF 2021-22- AUDITS:				
ICT Procurement & Disposal	1	1	1.22	Finalised - Substantial
Total	128	128	14.54	11.36%

Definition of Audit Assurance Statements & Recommendation Priorities

Cipfa Recommended Assurance Statement Definitions:

Substantial assurance - A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Reasonable assurance - There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

Limited assurance - Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

No assurance - Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

EKAP Priority of Recommendations Definitions:

Critical – A finding which significantly impacts upon a corporate risk or seriously impairs the organisation's ability to achieve a corporate priority. Critical recommendations also relate to non-compliance with significant pieces of legislation which the organisation is required to adhere to and which could result in a financial penalty or prosecution. Such recommendations are likely to require immediate remedial action and are actions the Council must take without delay.

High – A finding which significantly impacts upon the operational service objective of the area under review. This would also normally be the priority assigned to recommendations relating to the (actual or potential) breach of a less prominent legal responsibility or significant internal policies; unless the consequences of non-compliance are severe. High priority recommendations are likely to require remedial action at the next available opportunity or as soon as is practical and are recommendations that the Council must take.

Medium – A finding where the Council is in (actual or potential) breach of - or where there is a weakness within - its own policies, procedures or internal control measures, but which does not directly impact upon a strategic risk, key priority, or the operational service objective of the area under review. Medium priority recommendations are likely to require remedial action within three to six months and are actions which the Council should take.

Low – A finding where there is little if any risk to the Council or the recommendation is of a business efficiency nature and is therefore advisory in nature. Low priority recommendations are suggested for implementation within six to nine months and generally describe actions the Council could take.