



BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

THURSDAY 10TH SEPTEMBER 2020, AT 6.00 P.M.

VIRTUAL MEETING - SKYPE - VIRTUAL

SUPPLEMENTARY DOCUMENTATION

The attached papers were provided in support of the following item.

6. Internal Audit - Safeguarding Verbal Update Report (Pages 1 - 20)

K. DICKS
Chief Executive

Parkside
Market Street
BROMSGROVE
Worcestershire
B61 8DA

3rd September 2020

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Worcestershire Internal Audit Shared Service



Final Internal Audit Report

Safeguarding - Children 2019/20 (Evidence to Support the Section 11 Audit Return)

5th March 2020

Distribution:

To: Head of Community and Housing Services
Head of Transformation, Organisational Development and Digital Services
Human Resources & Development Manager
Cc: Chief Executive
Executive Director and Deputy Chief Executive
Executive Director and Section 151 Officer



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1. Introduction

- 1.1. The audit of the safeguarding of children was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Redditch Borough Council and Bromsgrove District Council for 2019/20 as approved at the Audit, Governance and Standards Committee and the Audit, Standards and Governance Committee on 29th July 2019 and 18th July 2019 respectively. The audit was a risk based systems audit of the safeguarding of children as operated by Redditch Borough Council and Bromsgrove District Council.
- 1.2. The strategic purpose that this Underpins is Keep my Place Safe and Looking Good
- 1.3 There are no risks recorded on the corporate register in relation to this review.

The following entries on the service risk register are relevant to this review:

- COM 3 – Safeguarding – Inadequate child and adult protection systems/process

- 1.4 Statutory guidance included within the Working Together to Safeguard Children (2013) document requires local Safeguarding Children's Boards to gather data to assess whether partners are fulfilling their statutory obligations under section 11 of the Children Act 2004. The Worcestershire Safeguarding Children's Board, (now known as the Worcestershire Safeguarding Children's Partnership), requires that such a self-assessment should be made every two years. The section 11 'audit' for Redditch Borough Council and Bromsgrove District Council was last completed and submitted to the Worcestershire Safeguarding Children Board by the Head of Community Services on behalf of both Councils in February 2018.
- 1.5 This review was undertaken during the months of September and October 2019.

2. Audit Scope and objective

- 2.1. This review has been undertaken to provide assurance that;
- The evidence stated in support of the last Section 11 audit response return is relevant, reliable and up to date.
 - Critically review the procedures relating to the recruitment of staff and volunteers for those related to DBS (Disclosure and Barring Service) please place in full requirements including the renewal process and the decision making as to when DBS are appropriate and at what level. (**See Section 5 below**)
- 2.2. The scope covered:
- The most recent Section 11 assessment undertaken.
 - Policy and procedures for DBS checks and renewals in relation to safeguarding.
- 2.3. This reviewed covered the last completed Section 11 assessment and DBS check procedures in place at the time of the audit and incorporated a critical friend review of the procedures relating to the recruitment of staff and volunteers for those related to DBS requirements including the renewal process and the decision making as to when DBS are appropriate and at what level.
- 2.4 This review did not provide sufficient evidence to give absolute assurance that the Council is meeting its Legislative and Regulatory duties and responsibilities in relation to safeguarding.

3. Audit Opinion and Executive Summary

- 3.1. From the audit work carried out we have given an opinion of **moderate assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the "Definition of Audit Opinion Levels of Assurance" table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.
- 3.2. We have given an opinion of **moderate assurance** in this area because there is a sound system of control in place but that some of the expected controls are not in place and / or are not operating effectively therefore assurance can only be given over the effectiveness of controls within some areas of the system.
- 3.3. The review found the following areas of the system were working well:
- The Council has formally documented its Safeguarding Policy and procedures and these are made accessible to office based staff and Members via the Orb. The Safeguarding Policy includes named designated Safeguarding Advisers to act as safeguarding leads.
 - Experienced Safeguarding Leads.
 - Knowledge, pro-activeness and involvement of the Community Safety Team in educating children and advising where they can seek help in relation to maltreatment and abuse.
 - The safeguarding awareness, knowledge and procedures within the Family Support Service.
- 3.4. The audit has identified through the last Section 11 Return, areas for improvement which include the need to retain evidence which should be retained in an easy accessible file. This will assist with future completion of the Section 11 Audit Response and will allow it to be presented within a timely manner if requested by Worcestershire County Council or as part of a serious case review.

Due to the number of employees, members, volunteers and agency workers within Bromsgrove District Council and Redditch Borough Council, it would be advisable to review the number of safeguarding leads to ensure there is sufficient availability, knowledge and presence within both authorities. The Safeguard Lead has responded to this advising that it is felt that there are sufficient safeguarding leads for BDC and RBC. The primary role of the safeguard lead within RBC and BDC is to discuss, provide advice/guidance and support referrals as appropriate to children's services. All leads are shared managers so whilst their primary offices are in RBC they do work from Parkside and are accessible at all times by phone. The 3 Leads operate a rota for cover so one Lead is always on duty plus the Deputy Chief Executive is the strategic lead.

Due to the consequences to a child of child neglect. The authority must not become complacent and must ensure they have robust processes in place including training records to deliver, co-ordinate, monitor and record safeguarding training to staff. A good awareness of safeguarding concerns within all service areas of Bromsgrove and Redditch is important in order to identify trends and implement or change policy when required.

3.5 The review found the following areas of the system where controls could be strengthened:

	Priority (see Appendix B)	Section Recommendation number	4
Safeguarding Training & Monitoring of the Training	High	1	
Commissioned Services	Medium	2	
Safeguarding Policy April 2019	Medium	3	
Whistleblowing	Medium	4	
Literature	Low	5	
Knowledge Sharing	Low	6	

3.6 There were some areas of the system that audit have challenged Management on:

Challenge	Section 5 Challenge number
DBS Checks	1

4 Detailed Findings and Recommendations

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium and low priority are set out in the “Definition of Priority of Recommendations” table in Appendix B.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan	Position as at 31/07/2020
New Matters Arising – From the review of the evidence supporting the Section 11 Audit Return Completed February 2018						
1	H	<p>Training and Monitoring</p> <p>The manual safeguarding training records held and referred to within the section 11 was incomplete. Therefore there was no up to date record that evidenced staff that do not receive the net consent training including operational staff, agency staff and volunteers, had been trained. The training record shows that staff have been reminded that their safeguarding training is outstanding.</p>	<p>Lack of Co-ordination and recording of training could result in staff not completing training and lead to incorrect procedures being followed. Resulting in vulnerable children not been given the correct and necessary help, which has the potential to lead to reputational damage for the authorities.</p>	<p>To ensure there is a clear Corporate Safeguarding training plan in place for each year.</p> <p>A review of the safeguarding training record and establish a protocol to ensure that where mandatory training is required its completion is monitored and timely reminders are issued and followed up for non-completion. Procedures for the provision of regular fresher training should be established.</p> <p>Send out a communication to staff reminding them of who the safe guard leads within</p>	<p>Responsible Manager</p> <p>Head of Community and Housing Services</p> <p>Action</p> <p>To review and improve the training record to ensure it is up to date with the ability to set up reminders including escalation to Managers</p> <p>Implementation Date</p> <p>31st October 2020</p>	<p>A Group of safeguarding champions has been established. Their role is to act as the point of contact for disseminating information, overviewing safeguarding training, updating and ensuring communications in offices/notice boards.</p> <p>Net Consent is used to trigger reminders for safeguarding awareness training for those on the</p>

	<p>However there is no evidence that this has been addressed and no feedback from Managers are received.</p> <p>The results from the net consent training identified that 43% of staff incorrectly answered the question 'Which one of the following is not one of our safeguard leads'. A further report showed that the read time for this training took 50.23% of staff less than 1 minute.</p> <p>The training provided by Worcestershire Safeguarding Children's Board which provided more in depth training for those staff with more regular contact with children was withdrawn in March 2019 and no suitable alternative training has been identified.</p> <p>No evidence of specific training in relation to Safer Recruitment.</p>		<p>Redditch Borough Council and Bromsgrove District Council are.</p> <p>If feasible, request that the consent the staff agree to which confirms they have understood the safeguarding training is moved to the end of the training so that the presentation has to be read and test completed before they can agree their understanding.</p> <p>Source and implement suitable training for those staff dealing with vulnerable children on a regular basis.</p> <p>Review the purpose and process of the Safeguard log as it is not capturing referrals across all services including housing and no output is being recorded.</p> <p>Review what Safer Recruitment training is in place and if this training is being rolled out and effective.</p> <p>Liaise with Human Resources as to when the induction handbook is likely to be finalised and published.</p>	<p>Action</p> <p>To identify replacement training resources for staff who are in regular contact with children.</p> <p>Implementation Date</p> <p>31st May 2020</p> <p>Action</p> <p>If possible to make changes to Net consent as recommended.</p> <p>Implementation Date</p> <p>31st May 2020</p> <p>Action</p> <p>Re-run the results of the net consent safeguarding testing to determine if staff are still getting the question relating to who the safeguarding leads</p>	<p>system.</p> <p>Devising a system to record safeguarding training beyond awareness level is being progressed.</p> <p>Speciality training eg CSE, domestic abuse is being sourced from WCC. Safeguarding Awareness training has continued via Netconsent, including new starters. Face to Face training continues to be provided to front line staff who are unable to access Net Consent (on hold during Covid but article including on Team Brief) An in-house training al universal level is being developed.</p> <p>This will be implemented at the end of September.</p>
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		<p>There is no mention of safeguarding in the Bromsgrove Induction Policy or Guidelines for Managers dated 2005 found on the Orb. There is no evidence of a corporate induction policy or Guidelines for Managers for Redditch on the Orb. However, a new Corporate Induction handbook is in the process of being developed for both authorities.</p>			<p>are wrong and if so, appropriate action to be taken.</p> <p>Implementation Date</p> <p>30th September 2020</p> <p>Action</p> <p>To review the safeguarding log and determine an appropriate process for recording referrals from all services including the housing service.</p> <p>Implementation Date</p> <p>31st July 2020</p> <p>Management Response / Action</p>	<p>Review undertaken and completed. The log is contained on a shared access drive for all the Safeguarding Leads to complete. Outcomes from the referrals are now recorded. Due to the number of housing safeguarding concerns, these will be recorded electronically as part of the new Housing System to be implemented in 2021. In the interim the in-house PDMS system is used within localities and the jigsaw system within homelessness.</p>
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				<p>New Induction booklet on track to be launched Spring 2020. New starters have access to the system currently and will continue to trigger the launch of the safeguarding awareness training via Netconsent.</p> <p>Responsible Manager</p> <p>Human Resources and Development Manager</p> <p>Implementation Date</p> <p>30th June 2020</p> <p>Action</p> <p>Explore options for safer recruitment training</p> <p>Responsible Manager</p> <p>Human Resources and Development Manager</p> <p>Implementation Date</p> <p>30th June 2020</p>	<p>The final draft of the Induction Booklet has been produced and is with communication for the final lay-out and production.</p> <p>HR are reviewing wider recruitment training this swill also incorporate safer recruitment, the training that is required and appropriate recording of any training undertaken.</p> <p>Revised implementation date Jan 2021</p>
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2	M	<p>Commissioned Services</p> <p>The audit identified a lack of evidence to support the responses within the Section 11 Audit return with regards to commissioned services which states that safeguarding requirements built into commissioned services, tenders and specifications.</p> <p>(RBC) At the time of the audit the Rubicon Leisure safeguarding policy for safeguarding Children is still in draft stage and waiting approval. However, the Senior Safeguard Lead advised that as staff are RBC employees they were all following the RBC policy whilst their own policy was being developed as part of the mobilisation plan.</p> <p>(BDC) No written evidence provided that the Bromsgrove Sports and Leisure Centre</p>	<p>Potential for reputational damage to Redditch Borough Council should Rubicon Leisure not have or carry out adequate safeguarding procedures.</p> <p>Where responses in the section 11 self-assessment documents cannot be adequately supported there is an increased risk that any assurance placed on such responses could be misplaced or not found if the senior safeguarding lead is not present.</p>	<p>Ensure that an agreed and approved safeguarding policy for Rubicon for safeguarding children is in place and that both leisure safeguarding contracts are being monitored on a regular basis.</p> <p>Review the procedure for new contracts in relation to safeguarding requirements.</p> <p>To retain evidence for the responses given in the Section 11 that can be accessed within an organised folder or hyperlinked to the documents and produced within a timely manner if requested.</p>	<p>Responsible Manager</p> <p>Head of Community & Housing Services / Business Development Manager</p> <p>Management Response</p> <p>Rubicon Safeguarding Policy in place and safeguarding included on contract monitoring agendas</p> <p>Implementation Date</p> <p>Action completed 30th November 2019</p> <p>Action</p> <p>Agree a process with the procurement team to ensure that safeguarding requirements are included within relevant contracts.</p> <p>Implementation Date</p> <p>30th April 2020</p>	<p>Completed November 2019</p> <p>The new Safeguarding Policy makes it explicit that the policy applies to those delivering contracts on our behalf and new sections 6.1 and 6.2 refer to Procurement and Contractors. Wording for inclusion in relevant contracts has been agreed with Procurement.</p>
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		Contract has been monitored over the last year. However, a safeguarding agenda item has been added to agenda's from 15 th November 2019 and monitoring of this contract is now taking place with evidence that a current issue is being monitored.				<p>Action</p> <p>Evidence for future Section 11 audits to recorded electronically</p> <p>Implementation date</p> <p>to be determined by date of next S11 audit</p>	<p>In addition the new contracts terms and conditions will include contractors must have due regard to our statutory obligations in relation to Safeguarding, Prevent Duty, Crime & Disorder Act 1998 and Modern Slavery Act 2015.</p> <p>Ongoing with Corporate electronic Safeguarding folder set up for Safeguarding Leads.</p>
3	M	<p>Safeguarding Policy April 2019</p> <p>The response within the last Section 11 return suggests that the policy is promoted to all staff via the in house safeguarding group. The Orb and team brief. From the evidence received. It appears that the last in house safeguarding meeting</p>	<p>Due to 2 policies showing on the Orb. Staff could refer to the out of date policy which has the potential to follow an incorrect procedure.</p> <p>Where responses in the section 11 self-assessment documents cannot</p>	<p>Update the old version on the Orb or remove.</p> <p>Ensure that any changes to the Safeguard Policy are communicated within a timely manner to staff and evidenced.</p> <p>To retain evidence for the responses given in the Section 11 that can be accessed within an organised folder or</p>	<p>Responsible Manager</p> <p>Head of Community & Housing Services</p> <p>Action</p> <p>1. Policy listed under the Corporate section of the Orb removed</p> <p>2. Annual update to the</p>		

		<p>was held in September 2018.</p> <p>There is still an old version of the safeguarding policy displayed on the Orb under the Corporate Policy Section.</p> <p>The Section 11 completed Feb 18 states the policy as evidence that there is a named senior board member. However there is no mention to the board member within the policy. Other documentation could have been referred to in order to evidence this standard.</p>	<p>be adequately supported there is an increased risk that any assurance placed on such responses could be misplaced or not found especially if the senior safeguarding lead is not present.</p>	<p>hyperlinked to the documents and produced within a timely manner if requested.</p>	<p>Safeguarding Policy promoted on Team Brief</p> <p>3. Evidence quoted for future Section 11 audits to be cross referenced for accuracy and recorded electronically.</p> <p>Implementation Date</p> <p>Action point 1 completed November 2019</p> <p>Action point 2 – 31st May 2020</p> <p>Action Point 3 – to be determined by date of next S11 audit</p>	<p>Completed November 2019</p> <p>Completed May 2020</p> <p>Electronic folder established for evidence and ongoing</p>
4	M	<p>Whistleblowing</p> <p>There is no mention of whistle blowing within the training on Net Consent.</p> <p>The Joint Whistleblowing policy dated June 2017 for Bromsgrove District Council and Redditch</p>	<p>Risk of potential reputational risk if the authority is unable to evidence the response within the Section 11 Self-Assessment.</p>	<p>Review the content of the basic safeguarding awareness training on net consent and include a reference to the Whistleblowing Policy.</p> <p>Make available on the Orb the June 2017 Whistleblowing Policy for both Bromsgrove &</p>	<p>Responsible Manager Head of Community & Housing Services</p> <p>Management Response / Action</p> <p>The training on whistleblowing in the S11</p>	<p>The BDC one on the Orb is dated 2017.</p>

		Borough Council is not on the Orb for staff to refer to.		Redditch staff to refer to.	audit refers to corporate training rather than it being included within the safeguarding training. A copy of the Joint Whistleblowing Policy 2017 to put on the Orb for staff to refer to	The RBC one is dated 2010. There is no joint policy. HR has been asked to consider this.
5	L	Literature Safeguarding literature found on notice boards at both Redditch and Bromsgrove displayed out of date information. The up to date literature was available on the Orb.	By displaying out of date literature. There is a potential risk that staff may not follow the correct procedure which could delay vulnerable children not been given the correct and necessary help, which has the potential to lead to reputational damage for the authorities.	Remove all out of date posters, leaflets on notice boards within the Town Hall and Parkside (and anywhere else they may be used such as the depots, children centres, locality offices). Replace with up to date literature.	Responsible Manager Head of Community & Housing Services Management Response / Action Plan Literature updated at all sites Implementation Date Completed end of January 2020	Completed January 2020 and within the role of the Safeguarding Champions.
6	L	Knowledge sharing The safeguard log held and assessed by the safeguarding leads shows 2 safeguarding issues were raised in	That knowledge sharing and lessons learnt are not formally shared across the	The discussion of the Internal Safeguarding Group should be formally documented and include reference to reporting lines.	Responsible Manager Head of Community & Housing Service	

		<p>2018 and 6 have been recorded in 2019. No output has been recorded against these.</p> <p>Lack of evidence as to what safeguarding communication has been sent to staff.</p>	<p>organisation potentially leading to missed opportunities of better staff awareness and action.</p> <p>Where responses in the section 11 self-assessment documents cannot be adequately supported there is an increased risk that any assurance placed on such responses could be misplaced or not found especially if the senior safeguarding lead is not present.</p>	<p>Consider if there is sufficient safeguard leads within both authorities.</p>	<p>Action Plan</p> <p>Safeguarding Log themes and lessons learnt to be discussed at Safeguarding Group. Key representatives from the Internal Safeguarding Group to act as additional communication links between the staff and Safeguarding Leads.</p> <p>Implementation Date 31st March 2020</p>	<p>Internal Safeguarding Group has been reviewed and new Champions established. Role of the safeguarding champions set out in the new Safeguarding Policy. Knowledge sharing at this group has been delayed due to cancellation of meetings due to Covid 19.</p> <p>Revised date: December 2020</p>
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5 Critical Review Challenge

The challenges identified during the review have been set out in the table below along with the related risks and management action plan.

Ref.	Current Position	Challenge	Risk	Management Response and Action Plan
1	<p>DBS Checks</p> <p>There is awareness by management within Bromsgrove District Council</p>	<p>Renewal of DBS Checks</p> <p>It is the responsibility of the employer/volunteering organisation (bearing in mind their legal and other regulatory</p>	<p>Current Staff may have undisclosed convictions which</p>	<p>Responsible Manager</p> <p>Human Resources and Development Manager</p>

<p>and Redditch Borough Council that DBS checks are required for staff that regularly come into contact with vulnerable families and children and the DBS check is carried out during the recruitment process.</p> <p>The application form also asks if the candidate has any unspent convictions.</p> <p>No records have been provided which detail which posts require DBS checks and records with volunteer's certificates and information.</p> <p>Each post will have documentation to support the job vacancy and any additional requirements such as DBS checks.</p> <p>There is no process in place for renewing DBS checks. However, managers will ask staff in periodic meetings if there have been any changes in their DBS Status.</p> <p>Managers can refer to HR for any guidance and support if a potential safeguarding issue arises and it is likely that an action plan will be put in place for the employee if</p>	<p>obligations) to determine if a DBS check is needed, what level of check and workforce(s) may be applicable, and how frequently checks are updated on their staff and volunteers.</p> <p>If an employer / organisation require their employees to have their Disclosure Certificates renewed after a set number of years that is their decision.</p> <p>The authorities need to consider the risk for not carrying out DBC checks during the recruitment process for roles that have contact with Vulnerable Adults, Families and children and ensure any reasons clearly documented for any decisions to not carry out the DBS check.</p> <p>The risk should also be considered whether a further check after a set number of years is required bearing in mind that DBS Disclosure Certificate carries no fixed period of validity and is only valid on the date of issue.</p> <p>The authority should ensure that there are robust procedures in place to mitigate any risk should there be a change to the employee's circumstance that would have an impact on their job role and potentially put an adult or child at risk of harm and reputational damage to the authorities.</p>	<p>may put vulnerable people at risk of harm, leading to reputational damage.</p> <p>Potential for reputational damage if the authority cannot evidence the justification to what is stated on the Section 11</p>	<p>Management Response / Action</p> <p>Service Managers to work with HR to determine level of risk relating to post requiring DBS check and appropriateness of renewal</p> <p>HR Adviser to work with service areas to support</p> <p>30th September 2020</p>
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<p>there is cause for concern.</p> <p>There is a cost associated with DBS checks.</p> <p>Recruitment and Selection Procedures</p> <p>There is no reference within the Recruitment, Selection and Employment Policy for Bromsgrove District Council regarding DBS checks (policy on the Orb not dated). The date on the Recruitment and Selection policy for RBC is November 2012 and there is no evidence that this has been reviewed or updated and refers to CBS check which was superseded by DBS checks. The HR policies do not make reference for staff to refer to the safeguarding policy recruitment section which contains the Safer Recruiting Policy and Procedures and no evidence that staff who are involved in the recruitment process have received training. Therefore there is lack of evidence that safer recruitment has been embedded via HR policy and Procedures.</p>	<p>Retain evidence that the Safer Recruiting Process is embedded within the recruitment process for both authorities.</p>		
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Overall Conclusion (Critical Friend)

This shared service is delivered by Redditch Borough Council and is a statutory requirement.

Managers are responsible for identifying if DBS checks are required for the vacant post and this is discussed and agreed with HR.

The Authorities need to ensure that their recruitment policies are reviewed and updated regularly to include the policy for DBS checks and ensure that the policy makes reference to the Safeguarding Policy which refers to Safer Recruiting Procedures. A decision needs to be made by the authority as to whether to carry out any renewals of DBS checks and any policy decisions should be documented and retained for future reference on a shared drive.

There is still a potential risk for the authorities even if a DBS is carried out. Therefore there needs to be robust procedures in place to manage any change in employee circumstance that could impact on their job role or that could be a risk to others or themselves.

6. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and are able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented in order to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

Head of Internal Audit Shared Services

APPENDIX A

Definition of Audit Opinion Levels of Assurance

Opinion	Definition
Full Assurance	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
Significant Assurance	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Moderate Assurance	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 to 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
Limited Assurance	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
No Assurance	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

APPENDIX B

Definition of Priority of Recommendations

Priority	Definition
H	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives.</p> <p>Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.</p>
M	<p>Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.</p>
L	<p>Control weakness that has a low impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation is desirable as it will improve overall control within the system.</p>

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