



**DORSET & WILTSHIRE
FIRE AND RESCUE
AUTHORITY**

Item 05

| | |
|-------------------------------|--|
| MEETING | Finance and Audit Committee |
| DATE OF MEETING | 17 th November 2016 |
| SUBJECT OF THE REPORT | Internal Audit Report (Sept-Nov) |
| STATUS OF REPORT | For publication |
| PURPOSE OF REPORT | To provide assurance assessments and agreed actions in line with the Annual Internal Audit Plan (2016/17) |
| EXECUTIVE SUMMARY | <p>Three internal audits have been undertaken covering:</p> <ol style="list-style-type: none"> 1. Absence Management Substantial Assurance 2. Health & Safety Migration Substantial Assurance 3. Information Management Substantial Assurance Systems Migration |
| RISK ASSESSMENT | Please see individual internal audit reports |
| COMMUNITY IMPACT ASSESSMENT | None for the purposes of this report |
| BUDGET IMPLICATIONS | None for the purposes of this report |
| RECOMMENDATIONS | Please see individual internal audit reports for proposed actions, responsibility and target dates |
| BACKGROUND PAPERS | None |
| APPENDICES | Appendix A - Gateway Assure Block 3 Audit Report |
| REPORT ORIGINATOR AND CONTACT | Robin Pritchard (Gateway Assure), Engagement Director, robin.pritchard@gatewayassure.com Tel: 07792 296830 |

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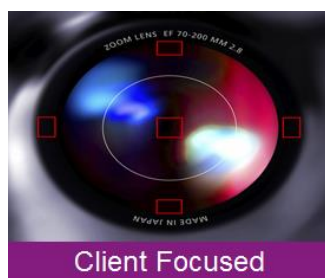


Item 05 Appendix A

Dorset and Wiltshire Fire & Rescue Services

Internal Audit Report

Block 3 2016/17



Client Focused



Providing Guidance



Driving Forward



Clear Assurance

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CONTACT DETAILS – MANAGEMENT TEAM

| Team Member | Role | Mobile | Email |
|------------------|---------------------|--------------|-----------------------------------|
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INTRODUCTION

OPERATIONAL AUDIT PLAN

- 1.1 This report summarises the outcome of work completed to date against the operational audit plan approved by the Authority, Finance and Audit Committee and the Chief Fire Officer and incorporates cumulative data in support of internal audit performance and how our work during the year feeds in to our annual opinion.
- 1.2 The sequence and timing of individual reviews has been discussed and agreed with management to ensure the completion of all audits within the agreed Internal Audit Strategy 2016/17; the current planned schedule is shown in Appendix C.
- 1.3 In brief the areas subject to audit on this occasion and the result of those audits are as follows:

| Audit Area | Opinion | Recommendations | | | | |
|---|-------------|-----------------|---|----|-------|--------|
| | | F | S | MA | Total | Agreed |
| Absence Management | Substantial | 0 | 0 | 1 | 1 | 1 |
| Health & Safety Migration | Substantial | 0 | 0 | 0 | 0 | 0 |
| Information System Management Migration | Substantial | 0 | 0 | 1 | 1 | 1 |

- 1.4 We would like to take this opportunity to thank all members of staff for their co-operation and assistance during the course of our visit.
- 1.5 The results of each audit are reported through the Executive Summary and agreed Action Plan contained within **Appendix A**. A Summary of Opinions and Recommendations is shown as **Appendix B** and progress against the Operational Plan is detailed at **Appendix C**.

STANDARDS

- 1.6 We have performed our work in accordance with the principles of the Institute of Internal Auditors (IIA) International Professional Practice Framework (IPPF) 2013 and the Public Sector Internal Audit Standards (PSIAS) 2013 in so far as they are applicable to you our client. Our working papers are available for inspection.

QUERIES

- 1.7 Should any recipient of this report have any queries over its interpretation or content they should contact the client engagement director either directly or through the client contact as appropriate and we shall be happy to discuss the assignments and provide any detail or explanations necessary.

SCOPE & BACKGROUND

- 1.8 We have reviewed each area in accordance with the scope and objectives agreed with management prior to our visit. Appendix A provides detail of the scope of our work; our conclusions regarding the level of assurance that can be provided and where appropriate the agreed Action Plan to be implemented by management to remedy potential control weaknesses.
- 1.9 Our approach was to document and evaluate the adequacy of controls operating within each system. For each system the key controls operated by management were assessed against the controls we would expect to find in place if best practice in relation to the effective management of risk, the delivery of good governance and the attainment of management objectives is to be achieved. Where applicable, selected and targeted testing has been used to support the findings and conclusions reached.
- 1.10 We report by exception and only highlight those matters that we believe merit acknowledgement in

terms of good practice or undermine a system's control environment and which require attention by management.

AUDIT OBJECTIVE & OPINION

- 1.11 The objective of our audit was to evaluate the auditable areas with a view to delivering reasonable assurance as to the adequacy of the design of the internal control system and its application in practice. The control system is put in place to ensure that risks to the achievement of the organisation's objectives are managed effectively.
- 1.12 Our opinion is based upon the control framework (as currently laid down and operated) and its ability to adequately manage and control those risks material to the achievement of the organisation's objectives for this area. We provide our opinion taking account of the issues identified in the Executive Summary and Action Plan.

Overall Opinion

- 1.13 Each Executive Summary provides an overall assessment of our findings for each system reviewed and provides an opinion on the extent to which management may rely on the adequacy and application of the internal control system to manage and mitigate against risks material to the achievement of the organisation's objectives for each area.

Conclusion on the Adequacy of Control Framework

- 1.14 Based on the evidence obtained, we conclude for each area upon the design of the system of control, and whether if complied with, it is sufficiently robust to provide assurance that the activities and procedures in place will achieve the objectives for the system.

Conclusion on the Application of Controls

- 1.15 Based on the evidence obtained from our testing, we conclude for each area upon the application of established controls.

VALUE FOR MONEY

- 1.16 Where value for money issues are identified as a result of our work the corresponding recommendation will be annotated with **VFM** in the bottom right hand corner. This is used to identify recommendations which have potential value for money implications for the organisation or which indicated instances of over control.

PREVIOUS AUDIT RECOMMENDATIONS (FOLLOW UP)

- 1.17 Where a previously accepted audit recommendation remains outstanding at the time of our review and the original implementation date has passed the corresponding recommendation within Appendix A will be annotated with **PAR** in the bottom right hand corner.

EXECUTIVE SUMMARY

FINDINGS & CONCLUSIONS

- 2.1 The results of our visit to Dorset and Wiltshire Fire & Rescue Service (DWFRS) are summarised in this section of the report and are considered in relation to each area reviewed.
- 2.2 The extent of comment in relation to each audit area is restricted deliberately so as to highlight the key issues that we believe need to be drawn to the attention of the Finance and Audit Committee and management and are supported by a more detailed analysis of each review that is contained as Appendix A to this report.

Absence Management

- 2.3 As one would expect following a recent merger, the new Service is currently operating through two management information systems. Following the recommendation by external specialists to refine the former Dorset system to meet the needs of the new Service, a project plan and team are in place. As part of these arrangements all members of the HR team and other key managers will need to be trained and familiarised in this new system. This is incorporated within the project plan.
- 2.4 During our audit fieldwork a sample of both long and short term absence cases were reviewed, from the Dorset and the Wiltshire systems. Our testing did not highlight any instances where cases deviated from policies set for the different systems. All the supporting medical reports and return to work interviews were attached to the specific electronic file and fully supported the absence.
- 2.5 Our review of the policies and procedures in place for both sections of the Service and our review of the draft of the combined Service policy confirmed that the contents fully reflected our expectations of an HR system in respect of absence management. Going forward the policies clearly set out the Service's expectations of absence management, and the documentation will be fully accessible to all staff members on the combined Service intranet.
- 2.6 We were informed that a summary overview of the sickness management information is produced on a monthly basis from both legacy systems. The strategic planning department are currently undertaking a number of validation processes so as to assure members that absence data is correct. There is a KPI relevant to each staff group on the performance management system (i.e. Sytle) which, going forward will be reported against on a monthly and quarterly basis.
- 2.7 It has been agreed by the Authority that during the period of transition to a single system no formal targets will be set, but reports on any adverse trends and issues will be reported to Committee should they be identified.

Taking account of the issues identified above and the recommendations contained within Appendix A, in our opinion the control framework for the area under review, as currently laid down and operated, provides **substantial assurance** that risks material to the achievement of the organisation's objectives for this area are adequately managed and controlled.

Health & Safety Migration

- 2.8 The Service currently has two separate systems in place for the health and safety of the Service. These systems have been designated North (Wiltshire – mainly paper based system) and the South (Dorset System which is mainly based on a computerised system). From discussions with the Senior Health and Safety Advisor it is the intention of the Service to combine the best parts of both systems and integrate this onto a computer based system going forward.

- 2.9 The Health and Safety team is currently made up of a Senior Health and Safety Advisor, a Health and Safety Advisor and two Station Managers with responsibility for health and safety, one in the North of the region and one in the South. Due to the closeness of the team and the good communication between the members a consistent appropriate message is being passed throughout the combined Service in terms of health and safety.
- 2.10 The Health and Safety team have split the health and safety area into two distinct sections: Legal Requirements and more localised health and safety arrangements. The legal compliance concentrates on the regulatory compliance required, such as complying with specific legislation. The local arrangements side concentrates on the general health and safety issues around the individual stations, such as PAT testing and risks within the station environment.
- 2.11 Each of the areas of health and safety are controlled and monitored using Excel spreadsheets to identify any issues and “gaps” within the health and safety arena, and setting out the mitigating actions which are to be completed to bring the area back within an acceptable level. During our audit fieldwork we reviewed a number of individual stations health and safety reports and confirmed that the summary documentation was fully supported by the evidence produced. It was confirmed that where actions were required an action plan was in place to ensure the issue was mitigated.
- 2.12 In addition, the Senior Health and Safety Advisor provided us with a detailed step guide which had been produced taking the two different systems (North and South) to highlight where any issues arose between the practices of both areas; in particular, that the South had in place a BSI accreditation, which it is hoped, after sufficient work has been completed on the Northern area, will be extended to the whole combined Service. The detailed guide is comprehensive and provides an appropriate tool for the Service to use in this regard.
- 2.13 Currently both the North and South areas produce a set of management information. The southern area due to the use of the computer based system is a more expansive document due to the ease of data selection from the system. Although currently the northern report does include all the data, going forward it is expected that both areas will combine the reports into one standard report. The estimated timeline for the completion of the combination of the two sections remains as the 1st April 2017, although it is acknowledged that other generic systems of the Service such as HR and Asset Management need to be fully in place before the health and safety system can be fully utilised.

Taking account of the issues identified above and the recommendations contained within Appendix A, in our opinion the control framework for the area under review, as currently laid down and operated, provides **substantial assurance** that risks material to the achievement of the organisation’s objectives for this area are adequately managed and controlled.

Information Management System Migration

- 2.5 This audit addressed those systems which were not covered as part of the Block 1 Audit relating to IT Migration, where DWFRS has not only established an IT infrastructure for the newly combined Service but also implemented a number of key systems; e.g. Finance and Procurement (i.e. Agresso), Performance management (i.e. Sytle).
- 2.6 Dorset and Wiltshire have a range of systems which essentially are used to fulfil the same purpose, and for efficiency, consistency and cost reasons wish to consolidate these across the newly combined Service.
- 2.7 For this to be successfully achieved a suitable quality control framework is required to be established to ensure the full scope of the works is discovered, each project (migration) is tracked and reported through to completion and management governance forums, principles of approach to the migration and their successful delivery are established and communicated. The Change Management aspects require to be addressed (e.g. communication, stakeholder engagement and training) to ultimately

ensure adoption and embedding of new systems and/or processes. The use of external consultants to provide guidance on the best fit system(s) to move forward with, and the benefits of this approach in relation to their independence for adoption purposes is particularly worthy of note and compliment.

- 2.8 We are pleased to report that DWFRS have established an excellent framework for success (encapsulated within its Information Systems Migration Programme paper). This is supported by the creation of appropriate governance frameworks reporting ultimately to SLT on a monthly basis. The system, Sytle, also provides reporting, scheduling and tracking, risk management and management dashboards relating to all of the transition projects.
- 2.9 SLT have set a two year window for the transition and this has been established as realistic by the development of a supporting schedule for tracking purposes.
- 2.10 The phased focus on delivering firstly, “single ways of working and systems to secure business cost savings”, will support DWFRS’s desire to efficiently create a combined Service culture, and single processes and systems to undertake its works. The later Phase two focus on process re-design and systems investment, will then seek to build on this foundation.
- 2.11 We were advised that funding for the systems migration had been included within financial reserves and that running costs had been included within the base budgets.
- 2.12 Whilst system and data migration transitions remain one of the areas offering the highest level of risk to any organisation (e.g. due to the required data manipulation, process changes and adoption issues), DWFRS has set out a clear quality and managed approach which should serve them well.
- 2.13 As the system migration transformations are still at the early stages, it is proposed to include at least one audit during 2017/18 to revisit this topic area to ensure that the work done so far on establishing the framework for success translates into successful project deliveries.

Taking account of the issues identified above and the recommendations contained within Appendix A, in our opinion the control framework for the area under review, as currently laid down and operated, provides **substantial assurance** that risks material to the achievement of the organisation’s objectives for this area are adequately managed and controlled.

This report has been prepared for our client and should not be disclosed to any third parties, including in response to requests for information under the Freedom of Information Act, without the prior written consent of Gateway Assure Ltd. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, it is based upon the documentation reviewed and information provided to us during the course of our work. Thus, no guarantee or warranty can be given with regard to the advice and information contained herein. © 2016 Gateway Assure Ltd

APPENDIX A1 – 09/17 ABSENCE MANAGEMENT

| | | | |
|---|--|--------------------------------|------|
| Management Objective: | Review of procedures for recording, monitoring and management of sickness absence. | | |
| Responsible Officer: | Carol Swan – HR Delivery Manager | | |
| Risk areas for consideration: Sickness absence is uncontrolled, not recorded or reported to the appropriate Committee, leading to staff shortages, which are not filled in the most cost efficient way. | | | |
| Limitations to scope: There were no limitations to scope for this review | | | |
| Overall opinion: | Substantial | Adequacy of control framework: | Good |
| | | Application of control: | Good |

| Main Recommendations | Priority | Management Response | Implementation Plan |
|---|----------|---|--|
| 1. HR Training We recommend that the northern section of the Service is fully trained in the absence management area of HR to ensure both sections are applying a consistent message. | MA | A new Attendance Management procedure is a priority for 2016/17 and will be issued for 1 April 2017. As per the recommendation, training in attendance management will be developed and delivered throughout the Service to Managers and staff. | Responsibility: HR Delivery Manager Target date: April 2017 |

APPENDIX A2 – 10/17 HEALTH & SAFETY MIGRATION

| | | | |
|---|---|--------------------------------|------|
| Management Objective: | Strategic management arrangements in place to ensure compliance and monitoring of health and safety throughout the Authority. | | |
| Responsible Officer: | John Lincoln – Senior Health and Safety Advisor | | |
| Areas of risk for consideration: | | | |
| 1. The Health and Safety of the Authority is not well advertised, controlled or monitored, leading to staff and visitors at risk of potentially serious injury. | | | |
| Limitations to scope: | | | |
| There are no limitations to scope in this review. | | | |
| Overall opinion: | Substantial | Adequacy of control framework: | Good |
| | | Application of control: | Good |

| Main Recommendations | Priority | Management Response | Implementation Plan |
|---|----------|--|---------------------|
| No issues were identified as a result of our audit fieldwork on this occasion which we consider of significance to warrant a formal recommendation. However further items may be identified within the Executive Summary for the specific area. | | None required. Senior managers will continue to monitor and review the current performance and migration plans, reporting to Finance and Audit on a quarterly basis. | On-going |

APPENDIX A3 – 08/17 INFORMATION MANAGEMENT SYSTEM MIGRATION

| | | | |
|---|---|--------------------------------|------|
| Management Objective: | To undertake the systematic and controlled consolidation of systems and data relating to the un-combined Dorset FRS and Wiltshire FRS in order to support the new DWFRS processes across all of its front line and business functions, and in support of its economically efficient and effective operations. | | |
| Responsible Officer: | Bob Ford - Head of Strategic Planning and Knowledge Management | | |
| Risk areas for consideration: <ul style="list-style-type: none">1. No timetable, resources or funding are approved to undertake the consolidation of processes and operational and back office systems between the previous Wiltshire FRS and Dorset FRS2. Software application support and maintenance costs continue to be paid for unused or redundant applications3. Lack of Enterprise and Solution vision leads to proliferation of business software used for the same purpose, creating IT support and business process inefficiencies and costs4. Common DWFRS data is held and maintained in multiple places and on multiple systems which is inefficient and insecure. It is also unclear which is the master for future data migration needs onto common systems5. Previous Wiltshire FRS and Dorset FRS staff continue to use their preferred processes and systems with DWFRS missing the opportunity for economies6. No Change Management strategy has been defined and executed leading to lack of stakeholder engagement and possible future adoption issues | | | |
| Limitations to scope: <p>The focus will be on software and data, but where dependencies exist on data centre, hardware or communications then it is understood Chris Donaldson will be the contact, and the focus will be on dependency identification and management.</p> <p>It is noted that:</p> <ul style="list-style-type: none">• DWFRS are at the scoping stage of the transition from separate Wiltshire FRS and Dorset FRS applications used for the same back office and front line operational activities <p>Some processes and system have already been consolidated, e.g. a single set of financial applications (ERP) are in place.</p> | | | |
| Overall opinion: | Substantial | Adequacy of control framework: | Good |
| | | Application of control: | Good |

| Main Recommendations | Priority | Management Response | Implementation Plan |
|---|----------|--|---|
| Given that the information systems migration transition is at an early stage it is recommended that a further audit(s) review(s) be scheduled within the 2017/18 Audit Plan covering this topic. This is to ensure the framework is embedded and operating effectively, and that the schedule remains realistic for the targeted two year duration. | MA | The systems migration plan will continue to be monitored and reviewed by senior officers on a monthly and quarterly basis reporting to Members in line with the agreed arrangements. | Responsibility: Head of Strategic Planning Target date: to be included in the forth-coming audit plan agreed in March 2017 |

APPENDIX B – SUMMARY OF OPINIONS & RECOMMENDATIONS

Reports being considered at this Finance and Audit Committee meeting are shown in *italics*. The definitions with regard to the levels of assurance given and the classification of recommendations can be found in the Notes section at the end of this report.

| Audit | Progress | Opinion | Recommendations Made | | | | |
|--|--------------|-------------|----------------------|----|----|-------|--------|
| | | | F | S | MA | Total | Agreed |
| 1. Risk Management | Final Report | Adequate | 0 | 3 | 0 | 3 | 3 |
| 2. IT Migration | Final Report | Adequate | 0 | 2 | 0 | 2 | 2 |
| 3. Procurement | Final Report | Adequate | 0 | 1 | 1 | 2 | 2 |
| 4. HR Workforce Planning | Final Report | Substantial | 0 | 0 | 1 | 1 | 1 |
| 5. Information Governance | Final Report | Substantial | 0 | 0 | 1 | 1 | 1 |
| 6. Fixed Assets and Inventories | Final Report | Adequate | 0 | 1 | 2 | 3 | 3 |
| 7. Corporate Governance | Final Report | Substantial | 0 | 3 | 3 | 6 | 6 |
| 8. Information Management System Migration | Final Report | Substantial | 0 | 0 | 1 | 1 | 1 |
| 9. Health & Safety Migration | Final Report | Substantial | 0 | 0 | 0 | 0 | 0 |
| 10. Absence management | Final Report | Substantial | 0 | 0 | 1 | 1 | 1 |
| 11. Complaints, whistleblowing, anti-fraud, corruption and bribery | Final Report | Adequate | 0 | 0 | 2 | 2 | 2 |
| 12. Key Financial Controls | Planning | | | | | | |
| 13. Cultural Alignment and Development | Planning | | | | | | |
| Total | | | 0 | 10 | 12 | 22 | 22 |

At the moment there is nothing that impacts negatively upon our annual opinion.

APPENDIX C – OPERATIONAL PLAN 2016/17

| Block 1 Audits - Finance and Audit Committee – 6 July 2016 | Plan Days | Actual Days | Progress |
|--|-----------|-------------|--|
| 1. Risk Management | 5 | 3.5 | Complete. Further assurance report planned for Q4 |
| 2. IT Migration | 5 | 5 | Complete. |
| 3. Procurement | 5 | 6.5 | Complete. |
| 4. HR Improvement Plan | 5 | 3 | Complete. Further involvement through discussion during 2016/17 |
| 5. Information Governance | 5 | 4 | Complete. |
| Management | 5 | 8 | Complete. Further assurance report planned for Q4 |
| Total | 30 | 30 | |
| Block 2 Audits - 21 September 2016 | Plan Days | Actual Days | Progress |
| 6. Fixed Assets and Inventory | 5 | 6 | Complete. |
| 7. Corporate Governance | 5 | 4.5 | Complete. |
| 11.Complaints, Whistleblowing, Anti-Fraud, Corruption, and Bribery | 3 | 3 | Complete. (note audit 11 was originally planned for block 3 but moved to block 2 and swapped with audit 8 Information Management Systems) |
| Follow Up | 1 | 0.5 | Review meeting dates set with Officers. |
| Management | 2 | 2 | Complete |
| Total | 16 | 16 | |
| Block 3 Audits - 11 January 2017 | Plan Days | Actual Days | Progress |
| 9. Health and Safety Migration | 5 | 5 | Complete. |
| 10.Absence Management | 4 | 4 | Complete. |
| 8. Information Management Systems | 5 | 4 | Complete. (note audit 8 was originally planned for block 2 but moved to block 3 and swapped with audit 11 Complaints, Whistleblowing etc.) |
| Management | 1 | 2 | Complete |
| Total | 15 | 15 | |
| Block 4 Audits – 6 April 2017 | Plan Days | Actual Days | Progress |
| 12.Key Financial Controls | 15 | 0.5 | Planning |
| 13.Cultural Alignment and Development | 10 | 0.5 | Planning |
| Follow Up | 2 | | |
| Management | 2 | | |
| Total | 29 | | |
| TOTAL AUDIT DAYS 2015/16 | 90 | 62 | |

APPENDIX D – PERFORMANCE INDICATORS YTD

Report Turnaround

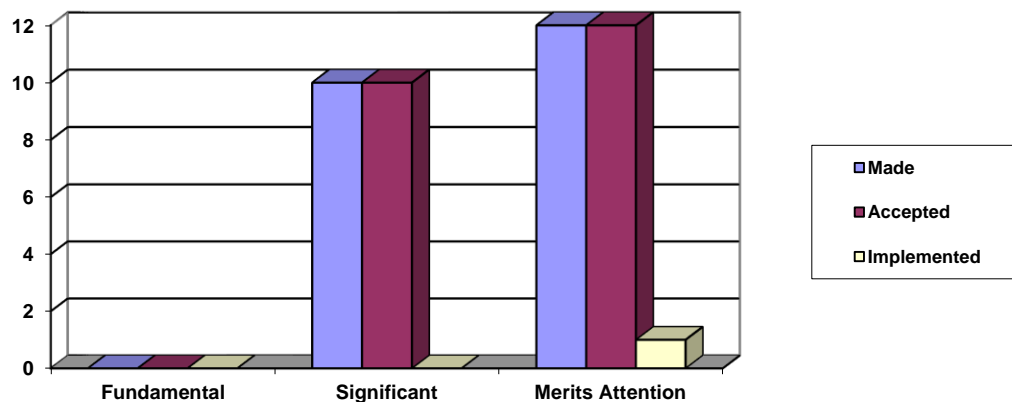
| Performance Indicator | Target | Actual | Comments |
|--|---------|--------|----------|
| Draft report turnaround (average working days) | 10 days | 6 days | |
| Final report turnaround (average working days) | 5 days | 4 days | |

Resources

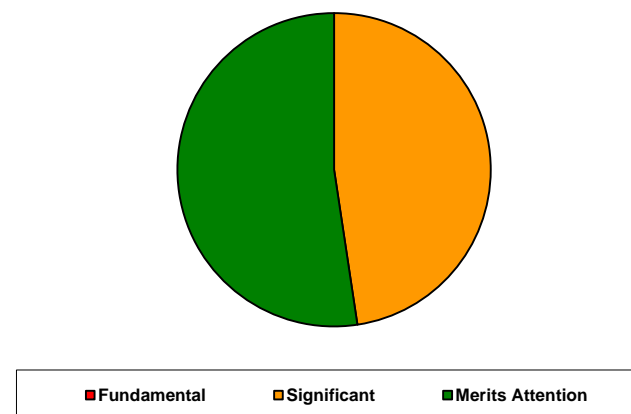
| Performance Indicator | Annual | Actual | Comments |
|-----------------------|---------------|---------------|----------|
| Number of Audit Days | 96 | 62 | On track |
| Audit Fee | Within Budget | Within Budget | On track |
| Director Input | 10% | 15% | |
| Manager Input | 15% | 20% | |
| IT Auditor Input | 10% | 0% | |
| Senior Auditor Input | 35% | 35% | |
| Auditor Input | 30% | 30% | |

Recommendations

Made, Accepted & Implemented



Analysis of Priority



APPENDIX E – NOTES

KEY FOR RECOMMENDATIONS (IN RELATION TO THE SYSTEM REVIEWED)

| | |
|------------------------------|--|
| Fundamental (F) | - The organisation is subject to levels of fundamental risk where immediate action should be taken to implement an agreed action plan. |
| Significant (S) | - Attention to be given to resolving the position as the organisation may be subject to significant risks. |
| Merits Attention (MA) | - Desirable improvements to be made to improve the control, risk management or governance framework or strengthen its effectiveness. |

ADEQUACY & APPLICATION OF CONTROL

| OVERALL OPINION (ASSURANCE) | FRAMEWORK OF CONTROL | APPLICATION OF CONTROL | EXPLANATION | TYPICAL INDICATORS |
|-----------------------------------|----------------------|------------------------|--|--|
| Substantial (Positive opinion) | Good | Good | The control framework is robust, well documented and consistently applied therefore managing the business critical risks to which the system is subject. | There are no fundamental or significant recommendations attributable to either the Framework or Application of Control. |
| Adequate (Positive opinion) | Good | Adequate | As above however the audit identified areas of non-compliance which detract from the overall assurance which can be provided and expose areas of risk. | There are no fundamental recommendations surrounding the Framework of Control; coupled with no fundamental and no more than two significant recommendations attributable to the Application of those controls. |
| | Adequate | Good | The control framework was generally considered sound but with areas of improvement identified to further manage the significant risk exposure; controls were consistently applied. | There are no fundamental recommendations attributable to the Framework of Control. |
| | Adequate | Adequate | As above however the audit identified areas of non-compliance which expose the organisation to increased levels of risk. | There are no fundamental recommendations attributable to the Framework and Application of Control. |
| Limited (Negative opinion) | Good / Adequate | Weak | As above however the extent of non-compliance identified prevents the Framework of Control from achieving its objectives and suitably managing the risks to which the organisation is exposed. | There are more than two significant recommendations attributable to the Application of Controls. |
| | Weak | Good / Adequate | The control framework despite being suitably applied is insufficient to manage the risks identified. | There are more than two significant recommendations attributable to the Framework of Controls. |
| No (Negative opinion) | Weak | Weak | Both the Framework of Control and its Application are poorly implemented and therefore fail to mitigate the business critical risks to which the organisation is exposed. | There are fundamental recommendation(s) attributable to either or both the Framework and Application of Controls which if not resolved are likely to have an impact on the organisations sustainability. |

The above is for guidance only; professional judgement is exercised in all instances.