

**DARTFORD & SEVENOAKS AUDIT PARTNERSHIP**

# **Internal Audit Update Report**

**September 2019**



## Introduction

Internal Audit is an independent and objective assurance function. For Sevenoaks, the internal audit function is provided through the Audit Partnership with Dartford Borough Council. The shared team undertake assurance and consultancy work over the course of the year, designed to evaluate and improve the Council's internal control, governance and risk management processes.

All Local Authorities must make proper provision for internal audit in line with the [Local Audit and Accountability Act 2014](#) and the [Accounts and Audit Regulations 2015](#) (regulation 5). The latter requires authorities to:

***“...undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”***

The Regulations state that internal audit services must follow the [Public Sector Internal Audit Standards](#). These standards are a consolidated approach to internal auditing across the whole of public sector, and they part of the wider mandatory elements of the International Professional Practices Framework (IPPF) which is applicable to all UK Local Authorities.

The Standards set out a shared mission for all internal audit functions: ***to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight***. We achieve this by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance for the Council.

The Standards require that the Chief Audit Executive (the Audit Manager fulfils this role for the Council) issues an annual opinion. The Opinion considers **internal control, corporate governance and risk management**. It is a key part of the overall assurance, Members and Officers of the Council draw on when evaluating governance. The Opinion for 2018/19 was reported to Committee in [July 2019](#).

This report provides Members with an update on Internal Audit activity, in addition, to setting out current progress as we complete our 2019/20 Audit Plan approved by the Audit Committee in [March 2019](#).

## Internal Control

Internal control is how the Council ensures achievement of its objectives. In particular, internal control achieves and displays effectiveness and efficiency, reliable financial reporting and compliance with law, rules and policies. It incorporates both financial and non-financial aspects.

We gather evidence to support this part of the Opinion principally through completing the reviews set out in our **audit plan**. As we deliver this work we assess and conclude on the overall level of assurance offered by the controls in accordance with the agreed definitions (see appendix I).

## Audit Plan Progress

The Audit Partnership is governed by the principle that resources are split 50/50 across both Partners. Therefore, to calculate the total amount of resources available to each Partner, we take the total available days for the year, and subtract various categories of non-working and non-audit time. The remaining total is split 50/50 to give us a total number of days for the Audit Plan.

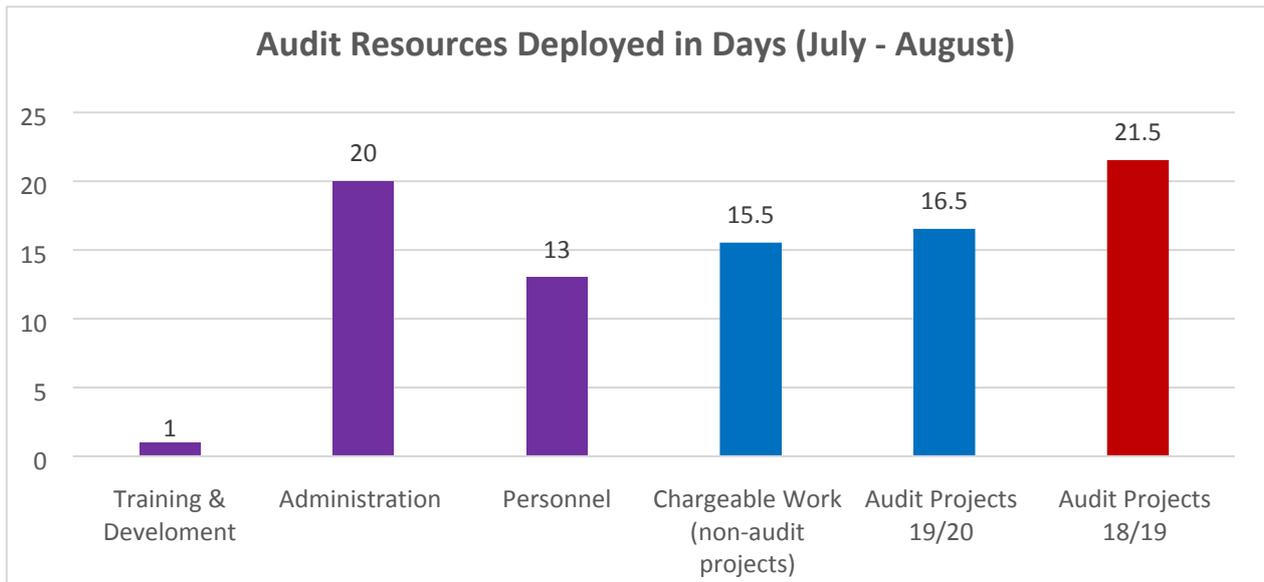
This Committee approved our Audit Plan 2019/20 in March 2019. The total chargeable days (850) are split 50/50 for **Sevenoaks** and **Dartford** creating a plan for Sevenoaks of **425** days. We ensure flexibility in how these days are deployed by allocating days to different activities, most of which are planned, but with some available for reactive ad-hoc work.

The table below shows the total allocation of **425** audit days for Sevenoaks, and shows how many days we have allocated so far this year:

Activity	Sevenoaks		
	Total Days 19/20	Outturn to Aug 19	Year to Date
Risk Management	10	-	2.5
Counter Fraud	5	0.5	2.5
Member Support/Training/Meetings	10	6	7
Follow-Up	15	3	4
Audit Planning	10	0.5	2
Advisory & Consultancy	50	5.5	10.5
Audit Project Days <b>19/20</b>	<b>325</b>	<b>16.5</b>	<b>21.5</b>
<b>Total Days</b>	<b>425</b>	<b>32</b>	<b>50</b>
Audit Project Days <b>18/19</b>	-	<b>18.5</b>	<b>53.5</b>

Audit days between July and August have been split between closing down the carried forward 2018/19 audit projects, and commencing projects from the 2019/20 audit plan. The table also includes the year to date position, showing that we have used 50 days (12%) of the annual 425 days.

The total allocation of Audit Partnership resources includes an allocation of non-chargeable days, these days account for administration, general management and the ongoing professional development of the team. In order to provide some additional context for the time deployed so far for 2019/20 the graph below shows our chargeable and non-chargeable totals from July and August:



Additional administration time was allocated during July following our restructure (covered later in this report).

## Audit Scheduling 2019/10

The schedule below sets out our planned work for the first 6 months of the year (Dartford, Sevenoaks + Shared Services). The schedule also shows how the team have been closing the 2018/19 projects and commencing on the 2019/20 audit plan. We will continue to report progress against the schedule to Members as part of our regular reporting, including our conclusions and the details of any findings that we make following issue of the final report:

Site	Title	Q	Quarter 1				Quarter 2													
			June 2019				July 2019					August 2019				Sept 2019				
			03	10	17	24	01	08	15	22	29	05	12	19	26	02	09	16	23	30
Dartford	Building Control	Q1	█	█			█	█												
Dartford	Fleet Vehicle Management	Q1	█	█	█	█	█	█	█	█										
Shared	Homelessness Reduction Act	Q1	█	█	█	█	█	█	█	█										
Sevenoaks	Private Sector Lettings	Q1	█	█			█	█												
Sevenoaks	Business Continuity Planning	Q1	█	█	█	█	█	█	█	█	█									
Sevenoaks	Budgetary Control & Monitoring	Q2																		
Sevenoaks	Accounts Payable (Systems Mapping)	Q2																		
Dartford	Income System (AIM)	Q2																		
Dartford	Dartford Town Centre - Transport & Public Realm Project	Q2																		
Sevenoaks	HR Policy Compliance	Q2																		
Sevenoaks	Corporate Complaints	Q2																		
Sevenoaks	Pay & Display Income	Q2																		
Dartford	Corporate Complaints	Q2																		
Dartford	Feeder Systems & Journals	Q2																		
Dartford	Housing Rent Accounting (Systems)	Q2																		
Shared Service	Animal Welfare - Control	Q2																		
Sevenoaks	Scheme of Delegations & Decision Making	Q2																		
Dartford	Garage Management	Q2																		

**Key**

- Carry forward
- Scheduled
- Shared
- In progress
- Flexible

The audit plan included an allowance of 100 days to account for vacancies during the first half of the year. Following the restructure, we have now advertised to fill the vacancies in the new structure. Due to the additional time taken to implement the new structure, it is likely that we will exceed the vacancy days as planned, as such, as the year progresses we will consider engaging with a contractor to supplement delivery of the audit plan and to ensure that the remaining projects on the plan are scheduled appropriately.

We will keep Members updated within progress against delivery of the audit plan as part of our usual reporting, this will include any agreement to revise the Plan prior to year-end in March 2020.

## Audit Work Issued Q2

Previous reports to Committee have included summaries of audit work finalised and issued over the period. We include extracts from the published report as an executive summary and report details on any findings of a **MEDIUM** level risk or higher.

Since our last report to Committee the following projects have been finalised:

Ref	Title	Date Issued	Conclusion
2018/19	Accounts Receivable (Systems Mapping)	June 19	Substantial
2018/19	Post GDPR Compliance	June 19	Substantial
2018/19	Public Health – Phase 2 Follow-up	July 19	N/A
2018/19	Business Continuity Planning	August 2019	Substantial
2018/19	Private Sector Letting Scheme	TBC	Draft Report
2018/19	Homelessness Reduction Act (Shared)	TBC	Feedback

## Summaries

We include below the executive summaries of the reports issued in final since our last update report in June 2018.

### Accounts Receivable (Systems Mapping) – Issued in June 2019

We conclude based on our audit work that there are **SUBSTANTIAL** controls in operation within the Accounts Receivable system.

Accounts Receivable is a key financial system for the Council. During 2017/18, the total amount of debts raised through the system was £3.21 million. Of which 98.23% were paid within the specified payment terms. Of the remaining, aged debts (those unpaid after 61 days) represent 1.17% of the total debts raised.

The review provides independent assurance over the adequacy of controls for the Accounts Receivable process. Our testing confirms that the system is effective in **design** and **operation**. We identified no errors in our key controls testing.

We have raised one action resulting from our work, regarding officer guidance on the Accounts Receivable process. The priority ratings for this action are set out below:

Priority Ranking	Number of recommendations
Medium	1
Total	1

## Procedures for raising invoices

Medium  
Priority

**Finding:** Some guidance and relevant forms can be accessed on the intranet to assist officers regarding a number of Financial operations, and in particular procurement. However, there is no information available to officers regarding sales requisitions or how to raise an invoice or credit note.

**Action:** Update and publish guidance to Officers on the Accounts Receivable Financial procedures

## Management Response

Agreed

**Comments:**

The Finance System Team Leader is to draft an Accounts Receivable Procedure flow chart to be available on the intranet which will assist in the standardisation of the sales requisition process.

### Post GDPR Compliance – Issued June 2019

We conclude based on our audit work that the controls in place to ensure compliance with the Data Protection Act 2018 provide **SUBSTANTIAL** assurance.

The law relating to data protection changed on 25 May 2018, with the Data Protection Act (DPA) 2018 coming into force. This replaced the DPA 1998 and incorporated the General Data Protection Regulation (GDPR) into UK law. Although many of the principles remained the same as the DPA 1998, there were some important changes which affected the Council.

In general terms, the DPA 2018 and GDPR place more emphasis on transparency, accountability and record keeping. It is vital that personal data is handled correctly as the Information Commissioner's Office (ICO) can issue fines to organisations who breach the DPA 2018 and GDPR of up to €20 million or 4% of annual turnover, whichever is higher.

Our testing confirms that the Council has adequate, effective and reliable controls in place to ensure compliance with GDPR and the DPA 2018 and the associated changes resulting from the introduction of the Regulations. However, we have identified some areas for improvement. These mainly relate to aspects where we are not displaying up to date information (such as on all our application forms) or where we can seek opportunities to raise awareness and understanding of GDPR and DPA requirements (through better guidance or training).

We have raised 6 findings resulting from our testing, to strengthen the monitoring regime in respect of the DPA 2018. The priority rating of these actions are set out below:

Priority Ranking	Number of actions
Medium	4
Low	2
Total	6

### Information Asset Registers

Medium Priority

**Finding:** Information Asset Registers have not been reviewed and updated since they were produced in 2018.

**Action:** Review and (where necessary) update Information Asset Registers

### Management Response

Agreed

**Comments:** Service managers have been reminded that they should review their registers of assets regularly

### Automatic Deletion of Data

Medium Priority

**Finding:** Some data held by the Council (e.g. records of contacts on CRM and CCTV images) is automatically deleted when it reaches the end of its retention period. Other data (e.g. information held on the Uniform and Idox databases) has to be manually deleted when it reaches its expiry date.

**Action:** Adapt databases so that data is automatically deleted when it reaches its expiry date where applicable

### Management Response

Agreed

**Comments:** Service managers have been reminded that databases should be adapted so that data is automatically deleted when it reaches its expiry date. This will assist the Council in respecting the 'right to be forgotten'.

### Data Protection Impact Assessments

Medium Priority

**Finding:** Officer awareness and understanding with regards to completing Data Protection Impact Assessment (DPIA) is not consistent and could be improved.

**Action:** Produce guidance for completing Data Protection Impact Assessments (DPIAs) and circulate /offer support for Officers who are responsible for completing assessments

### Management Response

Agreed

**Comments:** Guidance notes on DPIAs have been written and are about to be placed on the intranet. Advice and clarification will be given to service managers when required.

## Application Forms

Medium Priority

**Finding:** Examination of a sample of 10 application forms for services on the Council's website identified that three forms (for Building Control Full Plans, Skin Piercing Registration and Temporary Event Licences) did not refer to Data Protection legislation. Other forms referred to the Data Protection Act 1998 instead of the Data Protection Act 2018. None of the forms examined referred to the Council's privacy notice.

**Action:** Update all application forms for Council services to (a) refer to the Data Protection Act 2018, and (b) refer to the Council's privacy notice

## Management Response

Agreed

**Comments:** Service managers have been reminded that all application forms must refer to the Data Protection Act 2018 and to the Council's privacy notice

### Public Health – Phase 2 (Follow-up) – Issued in July 2019

In July 2018 we completed an audit of Public Health (One You). As part of this review we tested a number of health initiatives and projects. The aim of the review was to provide assurance over the effective administration, delivery and achievement of outcomes of the 'One You' service. While we issued a **FULL** assurance rating, we were unable to perform any testing on the delivery of outcomes or performance measures. This was due to the infancy of many of the schemes meaning outcome and performance data was just not there at the time.

As a result, we agreed to return to the audit at a later date and conduct a short follow-up piece of work. The purpose of the follow-up was to look solely at the delivery and outcomes data, to establish whether the 'One You' service and projects are yielding the expected results and outcomes.

We conclude as a result of our testing and review that the performance data collated and reported, along with information being held, is in accordance with KCC requirements. Our testing confirmed that referrals are set up as a record within the database, together with associated data and collated and reported accurately against the provided indicators and targets.

The above conclusion seeks to complement our previous audit work in this area, where we concluded that the overall level of control provided **FULL** assurance. The performance information available to date demonstrates that outcome data is now being collated and reported, and targets are being defined where appropriate. As such, this closes our work in this area, and we consider the work complete, with no further follow-up work planned.

## Business Continuity Planning – Issued in August 2019

The purpose of this audit review was to provide independent assurance over the effectiveness of controls in place for the Business Continuity process. We reviewed current legislation and compliance requirements and aligned these against Council policies and practice. Our testing confirms that the controls are effective to allow for compliance with requirements and recognised good practice. Business Continuity Plans are in place for each service and have been maintained and updated. The Council actively engages with the Kent Resilience Forum for the provision of guidance and sharing of best practice across Kent.

Our testing identified some areas for improvement around training and testing of Plans. A training programme is in place for Officers and specified roles in the Plans, however, training requirements have not been assessed or cross referenced to any in-house training that has been attended. In addition, while there has been a lot of work and testing undertaken around the Council’s Emergency Plan (mainly as a response to Brexit), there have been no recent training exercises to test the Business Continuity Plan.

Historically, the Council has responded effectively in the event of a business continuity incident, however, to ensure that this response remains effective (particularly given changes to staff) is it important that the arrangements are tested.

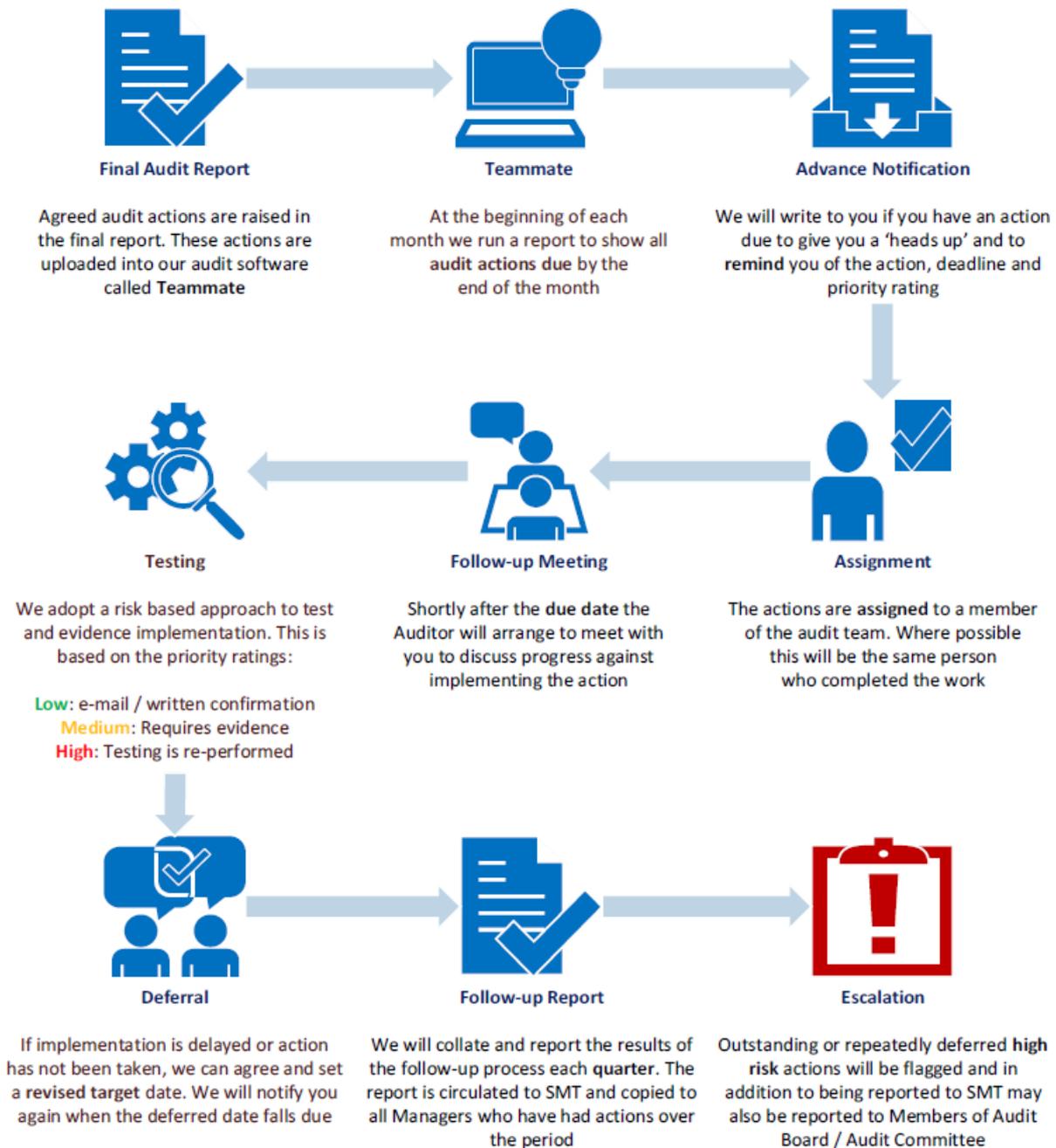
It is our opinion, based on the results of our work, that the controls in place provide **SUBSTANTIAL** Assurance. We raised 3 actions which are summarised below:

Priority Ranking	Number of recommendations
Medium	1
Low	2
<b>Total</b>	<b>3</b>

Testing of the BCP	Medium Priority
<p><b>Finding:</b> In accordance with the BCP and the Council strategic risk register (SR11) the BCP should be tested on an annual basis. A test of the BCP was planned in April 2019 (Operation Loki), however, this was postponed. There is currently no plan to confirm the test has been rescheduled.</p> <p><b>Action:</b> Test the BCP arrangements, and capture any feedback / lessons learned.</p>	
Response	
<p>Agreed</p> <p><b>Comments:</b> Availability of officers and rooms to be established by the Emergency Planning and Property Services Project Manager. An email accompanying the revised BCP (as above) will be sent to all relevant officers to get test dates in diaries.</p>	

## Audit Findings

Upon completion of our work, if we identify any issues, we will raise **actions** to assist management in addressing control failings, or to suggest service improvements. Action taken as a result of our audit work is extremely important to capture and track and it is a measurable way for us to measure and quantify the value added by the audit process. The illustration below summarises the follow-up process that adopt, up to and including escalation to Members via the Audit Committee:



*\*The follow-up exercise will be undertaken each month to ensure that actions are not left untracked. Is it therefore important that the dates you set for implementation are realistic and reasonable as it is that date that will trigger this process. We will report the outcomes quarterly to give an overall view of progress across the Council.*

## Audit actions

We raise recommendations to assist management in addressing control failings, or to suggest service improvements following the results of our testing. In accordance with our new follow-up process (outlined above) all audit actions are tracked and followed up when they fall due. The table below shows the current actions, and progress against implementation:

Project	Service Manager	Report Issue Date & Rating	Agreed actions in Final Report	Actions due this Qtr.	Not yet due	Closed this Qtr.	Agreed Deferrals this Qtr.	Total actions complete to date	Total actions outstanding <sup>1</sup>
IT Acquisitions 2017/18	Matt Mitchell	June 2017 <b>Substantial Assurance</b>	2	1(L)	0	1(L)	0	2	0
Key Financial Systems 2017/18	Alan Mitchell	April 2018 <b>Limited Assurance</b>	5	1(M)	0	1(M)	0	5	0
Print Studio 2017/18	Lee Banks	April 2018 <b>Limited Assurance</b>	3	0	1(H), 2(M)	0	0	0	3
Environmental Health (Food Safety) 2018/19	Annie Sargent	December 2018 <b>Substantial Assurance</b>	3	1 (M)	0	0	1 (M)	2	1
Community Infrastructure Levey 2018/19	Richard Morris	December 2018 <b>Substantial Assurance</b>	2	1 (M)	0	1 (M)	0	2	0
Markets 2018/19	Ian Finch	April 2019 <b>Substantial Assurance</b>	1	1(L)	0	1(L)	0	1	0
Payroll 2018/19	Debbie Hoadley/Graeme Taylor	April 2019 <b>Full Assurance</b>	2	2 (M)	0	2 (M)	0	2	0
Accounts Receivable 2018/19	Alan Mitchell	June 2019 <b>Substantial Assurance</b>	1	0	1(M)	0	0	0	1

<sup>1</sup> Projects with 0 actions outstanding will be removed from future reports and be closed

Project	Service Manager	Report Issue Date & Rating	Agreed actions in Final Report	Actions due this Qtr.	Not yet due	Closed this Qtr.	Agreed Deferrals this Qtr.	Total actions complete to date	Total actions outstanding <sup>1</sup>
Post GDPR Review 2018/19	Martin Goodman	June 2019 <b>Substantial Assurance</b>	6	3 (3M,1L)	3 (2M,1L)	3 (2M,1L)	0	3	3
Business Continuity Planning 2018/19	Alex Dawson	August 2019 <b>Substantial Assurance</b>	3		3 (1M, 2L)	0	0	0	3
		<b>TOTAL</b>	<b>28</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>1</b>	<b>17</b>	<b>11</b>

Based on the results of our current follow-up work, there are **11** actions that are 'live' and which we are monitoring. We will report progress on the implementation of these actions as they fall due.

## Agreed Deferrals

This table shows the **1** audit action that has been deferred. Officers have been asked to provide an update on progress, and the reason for the deferral. We will follow-up this action in September 2019:

Project	Action (including priority)	Original agreed implementation date	Revised date	Reason for deferral	No. of times deferred
Environmental Health (Food Safety) 2018/19	Address the outstanding backlog of new premise food inspections. ( <b>Medium</b> )	31/1/19 & 1/4/19	31/8/19	Additional resources will not be provided by management. Audit will review in August 2019 the proposed action plan commenced in April 2019 to address the backlog of inspections from existing resources.	<b>2</b>

## Service update

In the January 2019 the Audit Partnership Board meeting agreed to extend the secondment with Mid Kent Audit, to provide Audit Management (Chief Audit Executive) from **01/04/2019** to **31/03/2020**.

The action areas and objectives have been mapped to the findings of the External Quality Assessment recommendations (which were reported to Audit Committee in **July 2018**), alongside service and quality improvement. A self-assessment against the full Standards has been conducted over the summer and a separate report showing the outcomes is included in the Audit Committee papers. The table below sets out the progress to date against the objectives set in the secondment agreement:

Action Area	Description	Progress	EQA
<b>Audit Strategy &amp; Operating Models</b>	Draft the Internal Audit Strategy and delivery model options for the longer term operation of the service	80%	EQA 1.1
<b>Audit Charter</b>	Update the Internal Audit Charter to be compliant with the PSIAS, and to better reflect the level of service for each Authority. Charters to also set out the roles of CAE, Audit Committee and sets out the safeguards to independence	100%	EQA 1.0, 1.2
<b>Internal Audit Process</b>	Undertake an exercise to refresh the audit process to ensure compliance with PSIAS and harmonised where appropriate across both Authorities with the aid of Teammate to provide efficiency and consistent working practices	100%	EQA 3.2, 3.5, 4.1, 4.2, 4.6
<b>Brand &amp; Presentation</b>	Update and refresh key audit documents (audit briefs, reports, follow-ups, and management team / audit committee reports) to include recognised good practice and to meet the needs of each Partner	100%	EQA 4.2
<b>Communication &amp; Engagement</b>	Create a suite of supporting literature for auditees and the Council to raise awareness of the service and wider profession (providing clarity / education of the internal audit service, process, FAQ's and consultancy & additional services)	90%	EQA 4.1, 4.2, 5.4
<b>Risk Management</b>	Provide updated risk management strategies for each Partner, including recognised good practice updates, and improved risk reporting to Management Teams and Members	60%	

We are in the process of defining some new objectives to align with our new structure, and the future strategy of the Audit Partnership.

## The Audit Partnership restructure

Our new structure came into effect on the **1 August 2019**. The new structure created a risk of redundancy, as we moved from a relatively flat structure with 3 Senior Auditors, to a more progressive structure with 2 Lead Auditors, 2 Auditors and a Trainee.

This work has been a significant step for the Partnership. Over the last few months as the restructure has been implemented, it has been a period of challenge. The sensitivity, support and guidance offered by our colleagues across the Council and within the team has been greatly appreciated.

These key milestones for the restructure are set out below along with an update projection to March 2020:

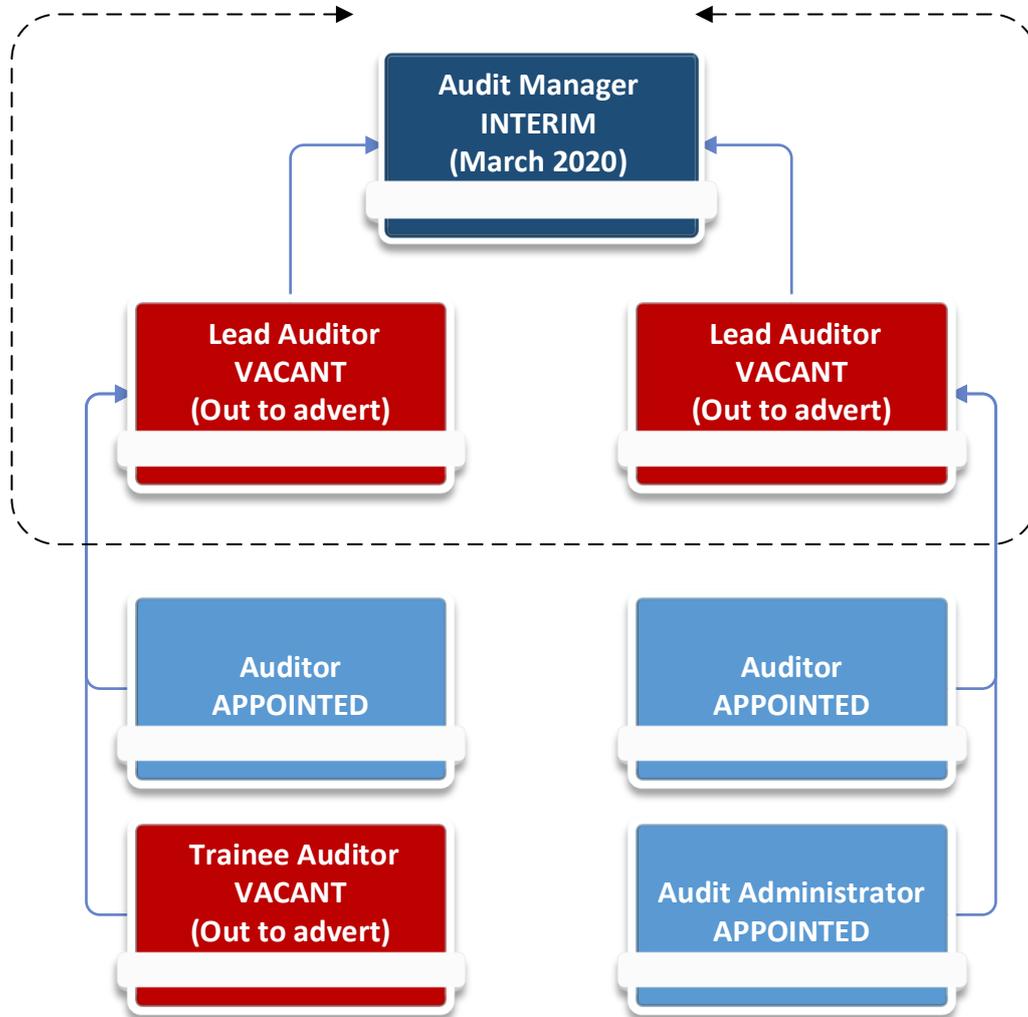
- **May 2019:** Following a period of consultation with existing members of the team, the final structure is agreed
- **June 2019:** Assessments are undertaken to align skills, knowledge and competencies with the roles and responsibilities in the new structure
- **July 2019:** Internal appointments are made into new posts
- **August 2019:** Vacancies are advertised
- **September 2019:** Interviews and assessments conducted
- **September to December 2019:** Depending on notice periods, new appointments commence join the team
- **January to March 2020:** Audit planning exercise undertaken to draft a 3-5 year strategy and assurance plan, showing coverage of the audit universe and alignment to strategic objectives

We have now published the adverts for the vacant posts, links to the full adverts are here: [Lead Auditor & Trainee Auditor](#)

In addition to publishing the adverts on 'JobsGoPublic', we have also published through the IIA (our professional institute), IRM (risk management profession), the Kent Audit Group, London Audit Group, LinkedIn, and also through the University of Kent & Greenwich graduate network.

# Audit Partnership Structure Chart

Our new structure is outlined below:



We will keep Members updated with progress of the recruitment campaign, including introductions to new members of the team following successful appointment.

## Acknowledgements

We would like to thank Officers, Managers and Members for their ongoing support and assistance as we undertake our work throughout the year. Internal Audit continues to be seen as a critical friend within the Council and we are pleased to report that we do not receive any undue pressure or hindrance when undertaking our work.

In addition, all of the internal work we have been undertaking to review, update and improve our service would not have been possible without the hard work and dedication of the audit team, and their willingness to embrace new ways of working.

## Appendix I

### Definitions of Assurance ratings:

OPINION	DEFINITIONS
<p><b>Full Assurance</b></p> <p>(no High or Medium priority actions)</p>	<p>A sound framework of control is in place that meets Council or service objectives. All expected controls tested are in place and are operating effectively.</p> <p>A review with this level of assurance will generally have no actions, or very few <b>LOW</b> priority actions. Agreed actions will be followed up as they fall due.</p>
<p><b>Substantial Assurance</b></p> <p>(no High priority actions)</p>	<p>There is generally a sound framework of control in place that meets Council or service objectives. However, there are isolated weaknesses in design of controls, or inconsistent application of controls, which puts the achievement of a limited number of objectives at risk.</p> <p>A review of this level of assurance may raise a number of <b>MEDIUM</b> priority actions. Agreed actions will be followed up as they fall due.</p>
<p><b>Limited Assurance</b></p>	<p>There are weaknesses within the framework of control or evidence of non-compliance with Council procedures or good practice, which puts the achievement of the Council's or service objectives in many of the areas reviewed at risk.</p> <p>A review with this level of assurance will raise one or more <b>HIGH</b> priority actions. Actions with a high priority should be acted on as soon as practical and will be followed up as soon as they fall due.</p>
<p><b>No Assurance</b></p>	<p>Key controls are absent from the framework of control. There are fundamental weaknesses identified with both the design and operation of the system under review. As a result, it is unlikely that Council or service objectives will be achieved.</p> <p>A review of this level may include a number of <b>HIGH</b> or <b>CRITICAL</b> priority actions. Actions of a critical level will be reported as soon as they are identified and escalated to the relevant Senior Manager. Actions to address the findings will be followed up as soon as they fall due.</p>

## Audit Findings Priority Ratings

Priority	Definition
<p style="text-align: center;"><b>Critical</b></p>	<p>Control weakness that could have a significant impact upon not only the system, function or process objectives, but also the achievement of the organisation's objectives in relation to:</p> <ul style="list-style-type: none"> <li>• the efficient and effective use of resources</li> <li>• the safeguarding of assets</li> <li>• the preparation of reliable financial and operational information</li> <li>• compliance with laws and regulations</li> </ul>
<p style="text-align: center;"><b>High</b></p>	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organizational objectives.</p>
<p style="text-align: center;"><b>Medium</b></p>	<p>Control weakness that has a low impact on the achievement of the key system, function or process objectives; or This weakness has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.</p>
<p style="text-align: center;"><b>Low</b></p>	<p>Control weakness that does not impact upon the achievement of key system, function or process objectives; however, implementation of the recommendation would improve overall control.</p>
<p style="text-align: center;"><b>Advisory</b></p>	<p>Observations and areas for consideration, these findings are drawn from our shared experience of working across the Council and more widely with partners. These findings require no formal response and will not be followed up.</p>