

Internal Audit Update

November 2023

Contents

Contents	2
Internal Audit Reports Recently Issued.....	3
Ysgol Bro Dyfrdwy– September 2023.....	4
Ysgol Bodfari – May 2023.....	5
Ysgol Gwernant – July 2023	7
Ysgol Trefnant & Ysgol Lianbedr – June 2023.....	9
WAO reports update for 2023/24.....	11
National WAO reports update for 2023/24.....	12
Local Government National Studies for 2023/24.....	12
Estyn reports update in the last 12 months	13
CIW / Other reports update for 2023/24	14
Progress in delivering the Internal Audit Assurance.....	14
Internal Audit FWP.....	16
Progress with Counter Fraud Work.....	19
Referrals 2022/23.....	20
Internal Audit Performance Standards.....	20
Appendix 1 – Assurance Level Definition.....	21

Internal Audit Reports Recently Issued

Since the last Internal Audit update report in July 2023, Internal Audit has completed:

- Four reviews and a full copy of each report has been circulated to members of the committee.
- Work has started on the NFI data matching exercise and this work is on-going.

The assurance given and number of issues raised for each review is summarised below:

Reference Number	Area of work	Assurance Level	Critical Issues	Major Issues	Moderate Issues
D232427	Ysgol Bro Dyfrdwy	High ●	0	0	1
D232428	Ysgol Bodfari	High ●	0	0	2
D232432	Ysgol Gwernant	High ●	0	1	3
D232429	Ysgol Trefnant & Ysgol Llanbedr	High ●	0	0	4

Ysgol Bro Dyfrdwy – September 2023

High Assurance ●

Number of Risk Issues: 1 Moderate ●

Our review identified effective controls in place for the governing body, with good record keeping. Examples include detailed minutes and supporting paperwork, declarations of interests completed annually, and statutory committees with up-to-date terms of references. Apologies received from governors are provided at every meeting but reason for apology not given or accepted.

Governors have completed Disclosure and Barring Service (DBS) checks and there is a risk assessment process in place for those who do not have a DBS. There is one governor vacancy, which is currently being recruited into. Whilst governor skills needs are reviewed there is no formal skills gap analysis performed.

The chair, vice chair and the clerk have completed appropriate training for their roles; and all Governing Body members have completed their Induction training. The designated safeguarding officer and all Staff and Governors have completed relevant safeguarding training.

Governing body meetings are now held face-to-face following virtual meetings during Covid-19. All supporting documents, including agendas and minutes, are accessible in advance of governing body meetings. Regular monitoring of the School Improvement plan and budget is performed; including monitoring school progress, annual reviews of financial limits, staffing costs, and the school's financial position.

A policy reviewing schedule is in place, with all statutory policies been reviewed. All policies are accessible to staff and governors in electronic and paper format. However, all policies need to also be made accessible on the school website.

Financial controls are effective for monitoring of income and expenditure, including appropriate separation of duty in place and regular reconciliations being performed. The school uses corporate systems for processing income, purchasing and invoicing. The school budget is yet to be approved by the Full Governing Body as they are waiting for

grant funding to be agreed. In the interim, the budget has been discussed and partly approved.

School fund certificates are audited annually and are up to date. The independent auditor has been auditing school fund accounts for several years. However, they have not been formally approved and appointed by the Finance Committee or Full Governing Body.

There are good security controls in place including regular testing of fire drills and all visitors are required to 'sign in' when visiting the school. An annual fire risk assessment is performed. ICT security arrangements are effective; with staff assigned individual username and password.

The school has an asset register in place for ICT equipment, however the cost for each item needs to be recorded and the governing body will need to agree a minimum value for assets to be included on the register.

ICT equipment does not get taken home by staff or pupils, however, it would be beneficial for the school to have a loans register in place to record any equipment taken off site in the future. Also, staff need to be reminded of their responsibility to ensure relevant anti-virus software is up-to-date on their personal devices when accessing Hwb from home.

Ysgol Bodfari – May 2023

High Assurance ●

Number of Risk Issues:

2 Moderate ●

Our review identified effective controls in place for the governing body, with good record keeping. Examples include detailed minutes and supporting paperwork, declarations of interests completed annually, and statutory committees with up-to-date terms of references. The governing body need to ensure they are signed and dated upon approval. Apologies are received at every meeting but reasons for apology not provided and accepted. Governors have completed Disclosure and Barring Service (DBS) checks and there is a risk assessment process in place for those without a DBS. Whilst governor skills needs are looked at when recruiting, there is no formal skills gap analysis performed.

The chair, vice chair and the clerk have completed appropriate training for their roles; and all governors have completed mandatory Induction training; apart from one, who has only just started as a governor. The designated safeguarding officer and Governor have completed relevant safeguarding training.

Governing body meetings are now held face-to-face, which were previously held using virtual platforms meetings during Covid-19. All supporting documents, including agendas and minutes are accessible in advance of governing body meetings. Regular monitoring of the school improvement plan and financial budget is performed, including monitoring school progress, annual reviews of financial limits, staffing costs, and the school's financial position.

A timetable is in place to review school policies and statutory policies are regularly reviewed and are accessible to staff and governors in electronic and paper format. The governing body need to ensure that the policies are signed and dated when approved at full governing body meetings The current CCTV policy needs to be updated to include areas monitored by the CCTV system. The governing body need to ensure all statutory policies are accessible on the school website.

The school has lettings and letting forms are completed. However, a school wide lettings policy is currently being drawn up by Education Services for all schools to use.

Financial controls are effective for monitoring of income and expenditure, including appropriate separation of duty in place and regular reconciliations being performed. The school uses corporate systems for processing income, purchasing and invoicing. The school budget is yet to be approved by the Full Governing Body as they are waiting for grant funding to be agreed. In the interim, the budget has been discussed and partly approved.

School fund certificates are audited annually and are up to date. The independent auditor has been auditing school fund accounts for several years. However, they have not been formally approved and appointed by the Finance Committee or Full Governing Body. There are good security controls in place including regular testing of fire drills and all

visitors are required to 'sign in' when visiting the school. An annual fire risk assessment is performed.

ICT security arrangements are effective; with staff assigned individual username and password. The school has a Service Level Agreement (SLA) with Denbighshire ICT service which details ICT arrangements. However, the governing body does not have an ICT Policy in place and there is a lack of awareness of ICT back up arrangements. Although ICT equipment is not taken home by staff or pupils it would be beneficial for the school to have a loans register in place to record any equipment taken off site. Also, staff need to be reminded of their responsibility to ensure relevant anti-virus software is up-to-date on their personal devices when accessing Hwb from home.

The school has an asset register in place for ICT equipment, however the asset register needs to include more details.

Ysgol Gwernant – July 2023

High Assurance ●

Number of Risk Issues:

1 Major ●

3 Moderate ●

Our review identified effective controls in place for the governing body, with good record keeping. Examples include detailed minutes and supporting paperwork and statutory committees with up-to-date terms of references. There is currently one vacant role within the governing body, which is in the recruitment process. Whilst governor skills needs are reviewed regularly there is no formal skills gap analysis performed.

Governing body meetings are now held face-to-face, which were previously held using virtual platforms for meetings during Covid-19. All supporting documents, including agendas and minutes are accessible in advance of governing body meetings. Regular monitoring of the school improvement plan and financial budget is performed, including monitoring school progress, annual reviews of financial limits, staffing costs, and school's financial position.

Any declarations of interest are reported on during every full governing body meeting. However, declarations of interest forms have not been completed since 2021. These should be completed annually by the governing body and school staff.

Governors have completed Disclosure and Barring Service (DBS) checks and there is a risk assessment process in place for those without a DBS.

The chair, vice chair and the clerk have completed appropriate training for their roles; and all governors have completed mandatory induction training. The designated safeguarding officer and governor have completed relevant safeguarding training.

A timetable is in place to review school policies and statutory policies are regularly reviewed and are accessible to staff and governors in electronic and paper format. The governing body need to ensure that the policies are signed and dated when approved at full governing body meetings and next review recorded on the policy. Statutory policies need to be accessible on the school website.

There are effective controls in place for monitoring of income and expenditure, including appropriate separation of duty in place and regular reconciliations. Written procedures would be beneficial to capture key tasks performed for continuity purposes. The school budget is yet to be approved by the full governing body as there was a delay in the grant funding being agreed by the Welsh Government. In the interim, the budget has been discussed and partly approved.

School fund certificates are audited annually and are up to date. However, the auditor used is currently a governor on the governing body and employed at the school and therefore cannot perform an audit of the school's school fund accounts.

There are good security controls in place including regular testing of fire drills and all visitors are required to 'sign in' when visiting the school. An annual fire risk assessment is performed.

ICT security arrangements are effective; with staff assigned individual username and password. The school has a Service Level Agreement (SLA) with Denbighshire ICT

service which details ICT arrangements. However, the governing body does not have an ICT Policy in place and there is a lack of awareness of ICT back up arrangements.

Although ICT equipment is not taken home by staff or pupils it would be beneficial for the school to have a loans register in place to record any equipment taken off site. Also, staff need to be reminded of their responsibility to ensure relevant anti-virus software is up-to-date on their personal devices when accessing Hwb from home.

The school has an asset register in place for ICT equipment, however the asset register needs to include more details in terms of assets on site.

Ysgol Trefnant & Ysgol Llanbedr – October 2023

High Assurance ●

Number of Risk Issues:

4 Moderate ●

Our review identified effective controls in place for the governing body. Declarations of Interests (DOI) for governors are up to date. In accordance with the Disclosure and Barring Service (DBS), all governors require a DBS check. Our testing identified that the list maintained by the clerk did not contain up to date information on governors DBS and we were unable to ascertain if all governors have completed the DBS process.

Governing body meetings are held virtually and the supporting documents, including agendas and minutes, are shared with the governors in advance of meetings. All statutory policies are in place and are accessible to staff and governors and are reviewed regularly which is evident in minutes. The governing body performs informal skills set analysis, however this should be formally recorded using self-evaluation forms which will assist in identifying further training and development needs for governors.

Overall, there is an effective budget monitoring process in place, with regular reviews of school budgets, including review of staff costs and the school's financial position. The school uses corporate systems for processing income, purchasing and invoicing. There is appropriate separation of duty in place and regular reconciliations being performed. However, not all procedures have written guidelines in place to ensure key processes are covered.

The schools have lettings in place for wrap around care facilities and have controls in place for collection of income. However, there is no lettings policy in place. A school wide lettings policy is currently being drawn up by Education Services for all schools to use. School fund certificates are audited annually; however, approval of the independent auditor was not evident in the minutes.


Works required on site are procured through the corporate buildings maintenance team who perform relevant checks of approved suppliers. Grant funding received by the school is monitored by the school and by the Council's finance officers to ensure compliance with relevant terms and conditions.

There are effective controls in place for health and safety and safeguarding. Both schools are secure with high fencing and restricted access during school hours. Other examples include regular testing of fire drills, 'sign in' process as well as written processes for staff to follow for child protection/safeguarding. Fire risk assessments are in place and reviewed regularly.

ICT security arrangements appear to be effective; staff have an individual username and password, and all external devices are encrypted and password protected. However, there is a lack of awareness of ICT arrangements in place.

The school does not have asset registers in place, and this includes not having an ICT assets register. No checks are carried out on annual basis to confirm assets are safe, secure and still on school premises.

WAO reports specific to Denbighshire County Council that are due to be undertaken in 2023/24

Review	Report status	Link to report
Audit of the Council's 2021-22 statement of accounts	Draft discussed at the Governance & Audit on 20 September 2023 and signed off by the Audit General 21 September 2023	https://www.denbighshire.gov.uk/en/your-council/budgets-and-finance/statement-of-accounts.aspx
Audit of the Council's 2022-23 statement of accounts	Fieldwork to start in January 2024 and will be taken to the Governance & Audit Committee on 6 March 2024.	
Grants certification 2021-22		
Local Report on Council's Corporate Support Functions	Draft went to Governance & Audit Committee on 14 June 2023	 3461A2023_Denbig hshire_Draft_Corpor
Assurance and Risk Assessment	Fieldwork to start in January 2024	
Cross-sector review focusing on the flow of patients out of hospital		
Digital Strategy Review	A draft report is due to be issued in early November 2023.	
Examination of the Setting of Well-being Objectives by Denbighshire County Council	Due to be completed in December 2023	
Use of Performance Information – Service	A draft report is due to be issued at the end of October 2023.	

Welsh Housing Quality Standard local project	Looking at completing in quarter 4.	
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National WAO reports that are due to be undertaken in 2023/24, for the 22 LA in Wales

All 22 local authorities will be audited on an agreed review area and then the 22 local authority reports will be pulled into one national report that will be issued to each local authority. This generic report will be produced and shared across the 22 local authorities highlighting good / bad practice identified.

Review	Report status	Link to report
Thematic review – Digital	A draft report is due to be issued in early November 2023.	
Thematic review – Financial Sustainability	To be undertaken in March – June 2024	
Thematic review – commissioning and contract management	Looking at completing in quarter 4.	

Local government national studies planned/in progress

The local government national studies are undertaken by a specific team within WAO who will not look at all 22 local authorities in Wales. They will select a sample of local authorities across Wales and carry out the review. Once completed, a generic report will be produced and shared across the 22 local authorities highlighting good / bad practice identified.

Review	Link to report
Building Social Resilience and Self reliance	https://www.audit.wales/sites/default/files/publications/Together_we_can_Community_resilience_and_self_reliance_English_2.pdf
Building safety	
Planning for sustainable development – Brownfield regeneration	Report due November / December 2023

Internal Audit Update – November 2023

Governance of special purpose authorities – National Parks	Report due November / December 2023
Corporate Joint Committees (CJCs)	Report due October / November 2023





Estyn visits / reports update within the last 12 months

School Name	Report status	Link to report
Christ the Word	Special Measures	https://www.estyn.gov.wales/provider/6635902
Ysgol Uwchradd Glan Clwyd	LA to review	https://www.estyn.gov.wales/system/files?file=2022-
Ysgol Llywelyn	No Follow Up	https://www.estyn.gov.wales/system/files?file=2022-
Ysgol Y Castell	No follow Up	https://www.estyn.gov.wales/system/files/2022-
Rhyl High	No Follow Up	https://www.estyn.gov.wales/system/files/2022-
Ysgol Borthyn	No Follow Up	https://www.estyn.gov.wales/system/files/2022-
Ysgol Carrog	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-
Ysgol Caer Drewyn	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-
Prestatyn High School	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-03/Inspection%20report%20Prestatyn%20High%20School%202023_0.pdf
Denbigh High School	Monitoring Visit	https://www.estyn.gov.wales/system/files?file=2020-08/Denbigh%2520High%2520School_0.pdf Report produced 06/07/2018 and since then the school has been receiving monitoring visits and letters are sent to Head of Education
Ysgol Penmorfa	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-03/Inspection%20report%20Ysgol%20Penmorfa%202023.pdf
Ysgol Pendref	Estyn Follow up	https://www.estyn.gov.wales/system/files?file=2023-03/Inspection%20report%20Ysgol%20Pendref%202023.pdf

Internal Audit Update – November 2023

School Name	Report status	Link to report
Ysgol Gynradd Pentrecelyn	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-05/Inspection%20report%20Ysgol%20Gynradd%20Pentrecelyn%202023_0.pdf
Ysgol Bro Famau	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-06/Inspection%20report%20Ysgol%20Bro%20Famau%202023.pdf
Ysgol Frongoch	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-07/Outcome%20of%20Estyn%20review%20Ysgol%20Frongoch%202023.pdf
Ysgol Emmanuel	No Follow Up	https://www.estyn.gov.wales/system/files?file=2023-07/Inspection%20report%20Ysgol%20Emmanuel%2023_0.pdf

CIW / Other reports update for 2023/24

Area Reviewed	Link to Report
Dolwen Care Home	https://www.careinspectorate.wales/sites/default/files/inspection-reports/00009247-mgnd_c_27042022_e.pdf
Cysgod Y Gaer	https://www.careinspectorate.wales/sites/default/files/inspection-reports/00009248-hclp_c_05052022_e.pdf
Domicillary Support Sevices	  CIW - INSP00055851DBKV · Inspection Response Form-.DO
Joint Inspection of Child Protection Arrangements: Denbighshire County Council, Betsi Cadwaladr University Health Board, North Wales Police	  230517-Denbighshire-JICPA-en-easyread.pdf 230517-Denbighshire-JICPA-en.pdf

Progress in Delivering the Internal Audit Assurance

Since the last Internal Audit update in July 2023, Internal Audit now report to the new HoS who started on the 2 November 2023.

During the last 4 months, I am pleased to announce that internal audit is now fully staffed, and the team is making good progress with tasks undertaken. Training is being provided to support and progress the three career pathway auditors.

We have not completed as many reviews in the first six months as planned due to numerous incidents requiring Audit's urgent attention. Firstly, a whistleblowing complaint came into the Council at the start of the year and consequently during July and August, an investigation was needed. Also in July, two HoS raised concerns about misappropriation of funds within their service (again requiring large investigations) and in August we were asked by a service to undertake a review of the petty cash float.

Internal audit monitors performance to address actions arising from audit reviews. It is management's responsibility to address these actions and record progress on the performance management system (Verto). Internal Audit continues to perform a 'follow-up' and reports on progress with implementing action plans arising from low assurance audits to ensure that necessary improvements are being made.

Audits due to commence shortly include:

- DLL reviews (completed under a SLA, but feed into the S.151 annual Financial Statement);
- Finance Reviews;
- Revenue & Benefits;
- Insurance;
- Fostering;
- Looked After Children;
- Partnership Arrangements; &
- Risk Management.

Internal Audit FWP

Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
Risk Management	Not yet started	-	-	-	-	
Fostering	Scope	-	-	-	-	
Looked after children – Independent Reviewing Officers	Scope	-	-	-	-	
Programme & Project Management	Not yet started	-	-	-	-	
Financial Systems	Scope	-	-	-	-	
Revenues & Benefits	Scope	-	-	-	-	
Internal Audit of Housing Support Grant 2023/24	Fieldwork	-	-	-	-	
Liberty Protection Safeguards	Not yet started	-	-	-	-	
Mediquip	Not yet started	-	-	-	-	
Court of Protection	Not yet started	-	-	-	-	
Internal Audit of ICT Asset Management	Complete	High ●	0	0	1	
Community Equipment Service	Not yet started	-	-	-	-	
Denbighshire Leisure Limited (DLL)	Not yet started	-	-	-	-	
Youth Service	Not yet started	-	-	-	-	
Process Review of Library Fees and Charges	Complete	N/A	N/A	N/A	N/A	
Procurement – pre-tender stage	Not yet started	-	-	-	-	
Partnership Arrangements	Not yet started	-	-	-	-	
Cefndy Healthcare	Not yet started	-	-	-	-	

Internal Audit Update – November 2023

Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
Tackling Poverty	Not yet started	-	-	-	-	
Denbigh High School	Draft Report	-	-	-	-	
Ysgol Esgob Morgan	Scope	-	-	-	-	
Ysgol Pentrecelyn	Scope	-	-	-	-	
Ysgol Dinas Bran	Draft Report	-	-	-	-	
Ysgol Bro Famau	Scope	-	-	-	-	
Ysgol Emmanuel	Scope	-	-	-	-	
Ysgol Henllan	Scope	-	-	-	-	
Ysgol Bro Dyfrdwy	Completed	High ●	0	0	1	
Ysgol Bodfari	Completed	High ●	0	0	2	
Ysgol Trefnant/Llanbedr	Completed	Medium ●	0	0	4	
Ysgol Plas Brondyfryn	Not yet started	-	-	-	-	
Ysgol Bryn Collen	Completed	High ●	0	0	2	
Ysgol Gwenant	Draft Report	-	-	-	-	
Rhuddlan Town Council	Completed	High ●	0	0	0	
Asset Management	Not yet started	-	-	-	-	
Health and Wellbeing	Not yet started	-	-	-	-	
Flood Risk Strategy	Not yet started	-	-	-	-	
Insurance	Fieldwork	-	-	-	-	
Planning Applications	Scope	-	-	-	-	
Post-16 Education Grant	Draft Report	-	-	-	-	
Housing Support Grant 2022/23	Completed	High ●	0	0	0	
Council Run Care Homes	Not yet started	-	-	-	-	
Blue Badges	Not yet started	-	-	-	-	
AONB Grant	Completed	High ●	0	0	0	

Internal Audit Update – November 2023

Area of work	Current status	Assurance level	Critical issues	Major issues	Moderate issues	Comment
Cash Collection	Not yet started	-	-	-	-	
ALN	Not yet started	-	-	-	-	
Rhuddlan Town Council 2022-2023	Completed	High ●	0	0	0	
Wellbeing Impact Assessment	Not yet started	-	-	-	-	
National Fraud Initiative	Fieldwork	-	-	-	-	
UK Resettlement Team	Draft Report	-	-	-	-	
Taxi Licensing	Draft Report	-	-	-	-	
Staff PayScale review	Not yet started	-	-	-	-	
Housing Contact Centre / Corporate Call centre	Not yet started	-	-	-	-	
Liberty Gas	Not yet started	-	-	-	-	
Contract Management of ICT system	Not yet started	-	-	-	-	
Climate Change & Ecological Change Programme	Not yet started	-	-	-	-	
Work Force Planning	Complete	Medium Assurance ●	0	0	2	
Christ the Word	Draft Report	-	-	-	-	
Whistleblowing Investigation	As required.	-	-	-	-	
Follow up audits	Ongoing	-	-	-	-	
School Funds Audits	Ongoing	-	-	-	-	

Progress with Counter Fraud Work

Counter fraud work carried out since the last internal audit update includes:

1. Providing advice on counter fraud to officers on request.
2. National Fraud Initiative (NFI) update – Work has started on the data matches for the 2022-23 exercises and as we complete the financial reviews additional work will be undertaken on the matches.
3. Education Support continue to prompt schools to maintain up-to-date school fund certificates. We are currently looking at on-line banking arrangements for school fund as schools are looking to move away from cheques.
4. The Strategy for the Prevention and Detection of Fraud, Corruption and Bribery and Fraud Response Plan are available on the Council's website and the North & Mid Wales Audit Partnership Fraud sub-group is looking at developing an E-learning module to advise staff on what to do should they suspect fraud.
5. A template Counter Fraud Policy and procedural guidance has been produced for schools and following the success of the first training session in January 2023 we are looking at repeating the exercise in January/February 2024.
6. Alerts from the National Anti-Fraud Network (NAFN) reviewed with the relevant service and response taken accordingly.
7. Responding to a whistleblowing response and counter response of concerns of potential fraud. These are on-going investigations, and the findings will be shared with relevant officer.

Referrals 2022/23

While it is not Internal Audit's role to identify or investigate fraud, as this responsibility rests with management, Internal Audit keeps abreast of potential fraud from a view of ensuring that any governance, risk management or control weaknesses are addressed in line with Financial Regulations and the Strategy for the Prevention and Detection of Fraud, Bribery & Corruption.

During the first six months of 2023/24 financial year, we have been asked by three separate services to investigate potential frauds. In three cases the issues are around misappropriation of grant funding and the fourth investigation is around petty cash.

Whistleblowing concerns are reported separately to Committee as part of the Annual Whistleblowing Report but are detailed above should there be an element relating to potential fraud.

Internal Audit Performance Standards

The table below shows Internal Audit's performance to date for 2022/23.

Performance Measure	Target	Current Performance
Send a scoping document before the start of every audit	100%	100%
Issue draft report within 10 days of the closing meeting	Average days less than 10	7.5 days
Issue final report within 5 days after agreeing the draft report and action plan	Average days less than 5	3.5 days
Percentage of audit agreed actions that have been implemented by services recorded on the performance management system (Verto)	75%	73%
Percentage of audit agreed actions that have been implemented by schools	75%	43%

Following on from a piece of work completed in August/September, I am now able to provide figures for the percentage of audit agreed actions that have been implemented by services using the performance management system (Verto) and also a separate figure for schools whose actions are not recorded on the performance management system Verto.

Internal Audit are prioritising the completion of assurance work and continue to follow up previous reviews awarded a low assurance to ensure that necessary improvements are being made. While many actions are taking longer to resolve than originally envisaged by services, we are satisfied that progress is still being made to implement the requisite change.

Appendix 1 – Assurance Level Definition

Assurance Level	Definition	Management Intervention
High Assurance ●	Risks and controls well managed and objectives being achieved	Minimal action required, easily addressed by line management
Medium Assurance ●	Minor weaknesses in management of risks and/or controls but no risk to achievement of objectives.	Management action required and containable at service level. Senior management and SLT may need to be kept informed.
Low Assurance ●	Significant weaknesses in management of risks and/or controls that put achievement of objectives at risk.	Management action required with intervention by SLT.
No Assurance ●	Fundamental weaknesses in management of risks and/or controls that will lead to failure to achieve objectives.	Significant action required in a number of areas. Required immediate attention from SLT.

Risk Issue Category	Definition
Critical ●	Significant issues to be brought to the attention of SLT, Cabinet Lead Members and Governance and Audit Committee.
Major ●	Corporate, strategic and/or cross-service issues potentially requiring wider discussion at SLT.
Moderate ●	Operational issues that are containable at service level.