ITEM No …9……..

REPORT TO: **SCRUTINY COMMITTEE – 4 DECEMBER 2024**

REPORT ON: **INTERNAL AUDIT REPORTS**

REPORT BY: **CHIEF INTERNAL AUDITOR**

REPORT NO: **340-2024**

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee a summary of the Internal Audit Reports finalised since the last Scrutiny Committee.

2.0 RECOMMENDATIONS

Members of the Committee are asked to note the information contained within this report.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

4.1. The day-to-day activity of the Internal Audit Service is primarily driven by the reviews included within the Internal Audit Plan. On completion of a specific review, a report which details the audit findings and recommendations is prepared and issued to management for a formal response and submission of management's proposed action plan to take the recommendations forward. Any follow-up work subsequently undertaken will examine the implementation of the action plan submitted by management.

4.2. Executive Summaries for the reviews which have been finalised in terms of paragraph 4.1 above since the last Scrutiny meeting are provided at Appendix A. The full reports are available to Elected Members on request. Reporting in Appendix A covers:

Audit	**Assurance level**
Recruitment	Substantial Assurance
Absence Management and Staff Wellbeing	Limited Assurance
Safety Alarm Response Centre	Limited Assurance
Corporate Governance	Substantial Assurance

4.3. Internal audit recommendations are now being categorised as either relating to the design of the control system (Design) or compliance with the operation of the controls (Operational). A comment on this is now included in each report.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an

Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None.

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR **11 NOVEMBER 2024**

(i) INTERNAL AUDIT REPORT 2023/08

Client	**Corporate**
Subject	**Recruitment**

Executive Summary

Conclusion

Substantial Assurance
Controls and processes in place for recruitment are robust and well-designed, although there is scope to improve succession planning arrangements. A clear and comprehensive recruitment manual is in place, comprising documented procedures covering each stage of the recruitment process. These had been followed in the sample of cases examined. Whilst controls reviewed over recruitment were found to be generally operating effectively, we noted that succession planning is an area where improvement is required. We understand that some discussions have taken place within the service areas in relation to succession planning. However, formalised succession plans have yet to be put in place. This exposes the Council to the risk of not identifying critical or otherwise important roles for which replacements or continuity staffing arrangements are required, which could negatively impact continuity of service delivery. A recommendation has therefore been made to address this issue which, if implemented, will enhance control over this area.

Introduction

Audit Scotland, in its report Local Government in Scotland: Overview 2023, stated: “Recruitment and retention continue to be a challenge in both senior and front-line roles across Scotland as the employment market remains highly competitive.” This is supported by Dundee City Council’s performance framework, which tracks the number of days to recruit an employee from the date of advertisement until the vacancy is filled. The most recent data is from 2020/21, which measured this figure as 168.03 days against a target of 90 days.

The report goes on to state that “Effective workforce planning will be essential to address current workforce challenges in recruitment, retention and skills shortages” and that these efforts should be underpinned by Workforce and Recruitment Plans within organisations developing their Workforce Planning Maturity.

Background

The Council, in developing its Our People Strategy 2022-2027 and the underpinning Strategic Workforce Plan 2023-28 established principles and guidance for carrying out detailed workforce planning within Services.

The People Strategy sets out an approach to mitigating recruitment risks which emphasises staff development, retention, and internal recruitment. However, the Council’s

staff turnover for 2022/23 was approximately 9%, representing 661 leavers. In order to maintain staffing levels, it is essential that recruitment processes operate effectively and efficiently to support workforce and succession planning processes.

Audit Scotland issued a Best Value Thematic Review report to the Council in August 2024 on Workforce Innovation which was considered by the Scrutiny Committee at its meeting on 25th September 2024.

Scope

We reviewed the Council's approach to recruitment and selection, including reporting and analysis of effectiveness, and identification of actions where required.

Objectives

		Action Priority			
		C	**H**	**M**	**L**
The recruitment process takes due cognisance of Workforce and Succession Plans in order to ensure that roles identified as critical are filled.	**Limited Assurance**	-	**1**	-	-
There is a defined process for the specification and advertisement of vacancies, and the identification and selection of suitable candidates for recruitment.	**Comprehensive Assurance**	-	-	-	-
Where there are recruitment issues or delays arise, there are processes in place to identify these and take appropriate action.	**Comprehensive Assurance**	-	-	-	-
Appropriate Management Information in relation to vacancies and recruitment is collated and reported.	**Comprehensive Assurance**	-	-	-	-
TOTAL		-	**1**	-	-

Nature of Recommendations

The high priority recommendation made relates to the operation of controls. Management needs to ensure that controls over succession planning are applied consistently throughout the Council to adequately address the risks identified.

Key Findings

- Services have access to the Workforce Planning Tool which provides them with data to aid their understanding of employee demographics for their respective areas.
- A five-year Strategic Workforce Plan was introduced in 2023 which is supplemented by a Workforce and Succession Planning Guidance document, with training on succession planning having been provided to staff.

- There is a defined process in place for specifying and advertising vacancies, and we confirmed compliance with this for a sample of recruitment exercises examined.
- Interview panels are established to review and short-list applicants. The most suitable candidates are interviewed with notes and/or scores being retained by panel members to support recruitment decisions.
- In all cases examined, there was evidence to confirm that the chosen individuals had undergone appropriate background checks.
- Monthly reports to the Head of People provide an update on recruitment activity and vacancies as well as an overview of the recruitment team's capacity and workload.

We have identified the following areas for improvement:

- Succession plans have not yet been formalised and agreed by the service areas. The findings and action on succession planning from this report link to the key messages and improvement action plan from the Best Value Thematic Review of Workforce Innovation.

Impact on risk register

The Dundee City Council Corporate and Service risk registers include the following risks relevant to this review:

- DCC008 Workforce (inherent risk 4x4, residual risk 4x4)

The Service Risk Registers for Children & Families, City Development, Corporate Services, and Neighbourhood Services all include specific risks relating to workforce recruitment within their High-Level registers of escalated risks.

Failing to formalise succession plans which identify critical roles including documenting which roles may become vacant or are vacant and setting out actions to address these issues exposes the Council to the risk of continuity of service not being delivered, which could lead to adverse service user impact, financial and reputational damage to the Council.

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(ii) INTERNAL AUDIT REPORT 2023/09

Client	**Corporate**
Subject	**Absence Management and Staff Wellbeing**

Executive Summary

Conclusion

Limited Assurance
The Council generally has well-designed processes and controls in place for sickness absence management and staff wellbeing with controls over reporting sickness absence statistics operating effectively. However, we identified a significant number of instances where procedures in relation to managing sickness absence had not been followed, which has resulted in a reduced level of assurance being given for this area. We also noted that the Council's policy was in need of review and updating. Staff health and wellbeing support and initiatives were generally well promoted and information on the support and advice available was readily accessible to staff. However, we identified the need to improve the ways in which staff feedback is obtained and how effectiveness of the support and initiatives is being measured. Implementation of our recommendations will enhance the controls over staff absence management and health and wellbeing.

Introduction

Supporting and promoting attendance and wellbeing is a priority for the Council to ensure service delivery, minimise the impact of absenteeism and support employee wellbeing. This forms a key part of the theme of 'Managing Our People' within the People and Workforce Strategy.

Background

The Council has developed and implemented a Health and Wellbeing policy on Promoting Health and Attendance. There are also several guidance documents that support the Council's Health and Wellbeing policy on Promoting Health and Attendance, including Attendance Support, Phased Return to Work, Managing Stress in the Workplace and Health & Safety.

The Council contracts with an Occupational Health Service which provides a range of services including counselling and physiotherapy. The Council also works in partnership with Able Futures which is the DWPs Mental Health Support Service. In addition, an Employee Wellbeing Support Service exists, which offers support, guidance and resources that assist in meeting the needs of staff. The Service aims to:

- Support access to additional health, wellbeing, psychosocial and psychological support when needed; and

- Support access to tools and specialist resources to assist with recovery from any trauma in more extreme circumstances.

The Council seeks to improve the health and wellbeing of its staff at the same time as recognising that, on occasion, individuals may require to be absent from work. It is important to ensure that staff returning from a period of sickness absence are encouraged and supported in their return to work.

The Council currently employs in the region of 7,000 employees over seven strategic service areas, including Leisure & Culture Dundee and Dundee Health & Social Care Partnership. The average number of Sickness Absence Days per Employee for 2022/23 was 13.6 days.

In addition to having a positive impact on colleagues, staff wellbeing can improve performance and job satisfaction, which can lead to reduced staff turnover. It can also help to reduce absence (both short and long term), increase productivity and promote staff engagement.

Scope

We have reviewed the arrangements in place within the Council to mitigate long term and future absence arising from sickness absences, and the governance arrangements in place throughout the Council to promote and support staff wellbeing.

Objectives

		Action Priority			
		C	H	M	L
Monthly sickness absence statistics are complete and accurate, and appropriately reported to Services.	**Substantial Assurance**	-	-	1	-
Policies and supporting guidance are issued to all staff, and kept under review to ensure they remain up-to-date and cover all relevant legislation.	**Substantial Assurance**	-	-	2	-
Policies and procedures are complied with, staff wellbeing is promoted, and staff are adequately supported across Services.	**Limited Assurance**	-	2	2	-
Management information is reviewed, and relevant action taken.	**Substantial Assurance**	-	-	3	-
TOTAL		-	2	8	-

Nature of Recommendations

Three of the ten recommendations, including the two designated as high priority, relate to issues identified with the operation of existing controls. The remaining seven

recommendations relate to the design of controls, and represent instances in which the control framework requires revision to adequately address risks.

Key Findings

We identified a number of areas of good practice:

- Detailed sickness absence statistics are produced monthly and reported to the Services;
- Effective arrangements are in place to promote and communicate staff wellbeing information across the organisation;
- Appropriate arrangements are in place for reporting on absence management and staff wellbeing.

We have identified the following areas for improvement:

- Roles and responsibilities in respect of producing monthly sickness absence statistics and how the data is used and monitored are not clearly defined within policy documentation;
- The policy on Promoting Health and Attendance has not been subject to regular review and does not include a definition of long-term sickness absence;
- The Employee Health and Wellbeing Framework is out of date and could be more readily accessible to all staff;
- The short-term sickness absence documented process has not always been followed;
- The long-term sickness absence documented process has also not always been followed;
- Arrangements for obtaining and reporting on staff wellbeing feedback require improvement;
- The Health and Wellbeing Action Plan does not have assigned action owners;
- There is currently a lack of oversight of compliance with sickness absence management processes;
- There is scope to improve the Council's arrangements for measuring the effectiveness of wellbeing support/initiatives.

Impact on risk register

The Council's Corporate and Service risk registers included the following risks relevant to this review:

- DCC008 Workforce (inherent risk 4x4, residual risk 4x4)
- CSHB001 People (inherent risk 5x4, residual risk 4x2)

Failing to comply with documented processes in respect of managing sickness absence significantly reduces the effectiveness of the controls put in place to mitigate risks associated with this area.

Staff and health wellbeing was generally being well promoted throughout the Council, although improvements are required to the measurement of the effectiveness of the support and initiatives available. In addition, any lessons learned need to be considered

going forward in order to minimise the risk of the support and initiatives provided not meeting the needs of staff.

(iii) INTERNAL AUDIT REPORT 2023/25

Client	**Neighbourhood Services**
Subject	**Safety Alarm Response Centre**

Executive Summary

Conclusion

Limited Assurance
At the time of its establishment, the Safety Alarm Response Centre (SARC) took on responsibility for a number of existing functions, but the full extent of its responsibilities has never been clearly defined. As a consequence, no detailed assessment of the required level of resource has been carried out, although its workload has increased over time. While the role of the SARC in relation to Council-wide Resilience and Business Continuity Planning for major incidents is clear and effective controls in relation to Emergency Response are in place, a clear plan of operations, underpinned by a defined set of objectives and responsibilities is necessary to gain assurance over the SARC's effectiveness in all areas.

Background

The establishment of the Safety Alarm Response Centre (SARC) was approved by the Policy and Resources Committee in June 2015, at an estimated capital cost of £750,000, supported by grant funding from the "Smart Cities" European Regional Development Fund. It commenced operation in April 2019.

Its purpose was to support Community Safety through the consolidation of CCTV monitoring, key holding, and incident response across the Council estate in a central location. 24/7 staffing of the Centre provides tenants with a single, always available point of contact for Community Safety concerns.

The SARC presently monitors CCTV and alarms across over 1,000 Council properties, including the day to day running of multi storey car parks. In addition, SARC staff conduct patrols and out of hours safety checks of multi storey buildings, respond to Police enquiries and building access requests, and provide access to CCTV records to support Police investigations. Through its activity and by liaising with Community Safety Wardens, the Anti-Social Behaviour Team, and the Community Policing Team, the SARC supports the delivery of the Council's objective to Build Resilient and Empowered Communities, and the objectives of the Dundee Community Safety Partnership Dundee Community Safety Outcome Improvement Plan.

Scope

To assess the arrangements for the operation of the Safety Alarm Response Centre (SARC) in line with the Council's Resilience and Community Safety plans.

Objectives

		Action Priority			
		C	H	M	L
There are operational plans in place which set out the objectives and planned activity of the SARC, and their links to wider Community Safety and Council objectives	**Limited Assurance**	-	1	-	-
Adequate arrangements are in place for the collation and reporting of management information	**Limited Assurance**	-	-	1	-
Arrangements are in place to ensure that the operation of the SARC is adequately resourced	**Limited Assurance**	-	1	1	-
Key operational processes are defined, including arrangements for triage, prioritisation, and escalation of incidents	**Limited Assurance**	-	1	-	-
TOTAL		-	3	2	-

Nature of Recommendations

Four (three high and one medium) of the recommendations relate to the design of controls, and one (medium) to the operation of existing controls. This suggests that the control framework itself requires revision to adequately address the risks identified.

Key Findings

We identified a number of areas of good practice:

- Council planning defines the role of the SARC in the event of a critical incident.
- The Community Safety and Resilience Division has prepared a Business Continuity plan which includes arrangements to relocate the SARC to a secondary site in the event of loss of access to premises or infrastructure.
- Criteria for incidents requiring a wider Council response are set out in the Council's Emergency Plan, and the Community Safety and Resilience Business Continuity Plan establishes criteria for escalated incidents and a framework for communication and coordination.

Throughout our discussions in the course of the review, SARC management told us that they have recognised the need for more developed controls in a number of areas, but in particular the need for more clearly defined objectives and procedures, improved systems of management information, and a review of SARC resourcing. At the time of the review this work was at an early stage, and this review has focussed on the arrangements in place.

We have identified the following areas for improvement:

- There is no operational plan setting out the core activities of the SARC and how it will deliver its objectives. However, the activities of the SARC generally align with the responsibilities discussed in the planning papers considered by committee in 2015, with some exceptions. Establishing a clear operational plan is a necessary first step to assessing the SARC's resource requirements and performance.
- Operational Key Performance Indicators for the SARC have not been defined, and no performance monitoring framework implemented. There are no arrangements to collate and report management information, although SARC management does participate in information sharing arrangements with stakeholders and partner agencies. Once an operational plan is in place, developing a performance measurement approach will enable SARC management to demonstrate its effectiveness, and Council management to assess the extent to which SARC contributes to Council objectives and management of risk.
- The budget for the SARC is not based on clear assumptions. The absence of an operational plan and clear objectives means that the budget cannot be prepared on the basis of the resource and capacity required for their delivery. Reviewing budgets and staffing alongside the development of an operational plan would provide assurance that the SARC is adequately resourced to fulfil its key functions.
- Job descriptions for roles within the SARC do not appear to fully align with the actual duties undertaken by the SARC, and proposals to develop a training plan for SARC personnel have not been taken forward. Determining the required competencies of SARC staff and identifying training needs is complicated by the absence of clearly defined procedures.
- Documentation of key operational processes is limited, although up to date risk assessments have been prepared for hazards specific to the SARC operations. The procedures in place rely heavily on established practice and the judgement of individual members of staff. While there are clear arrangements for logging incidents and communication between staff members, these are generally manual processes.

Impact on risk register

The Dundee City Council Corporate and Service risk register included, at time of audit, the following risks:

- DCC003 Resilience (inherent risk 5x4, residual risk 5x3)
- NSCS010 Emergency Response (inherent risk 5x5, residual risk 5x2)
- NSCS002 Staff – Resourcing (inherent risk 5x4, residual risk 4x2)
- NSCS003 Staff – Competency (loss of Key staff) (inherent risk 5x4, residual risk 4x4)
- NSCS004 Budgets (inherent risk 4x3, residual risk 3x2)

The review considered controls which are specifically identified within risk registers as mitigations against risks to the Council's resilience and community safety objectives.

We have made recommendations relating to the development of comprehensive documentation to guide the SARC's activities and operations as well as the establishment of key performance indicators and a formal reporting framework. Implementing these would support management in assessing the extent to which the SARC contributes to Resilience and Emergency response risks.

The existing risk record in relation to DCC003 includes an assessment of the effectiveness of identified internal controls. In this context, the SARC is assessed as a "partially effective" control. This is consistent with our findings, to the extent that the actual contribution of the SARC to risk mitigation is difficult to quantify in the absence of performance information.

The review determined that the critical role of the SARC in responding to major incidents is addressed by Business Continuity Planning. There are clear escalation criteria and procedures which serve as effective controls in relation to Emergency Response risks.

Risk owners should consider their current understanding of the extent to which the SARC contributes to risk mitigation, particularly in the light of our findings in relation to management information and resourcing. Where these impact upon the effectiveness of controls, this may merit revisions to risk scores.

(iv) INTERNAL AUDIT REPORT 2023/20

Client	**Corporate Services, Corporate Finance**
Subject	**Corporate Governance**

Executive Summary

Conclusion

Substantial Assurance
The Annual Governance Statement Questionnaire and the underpinning process by which information is compiled to inform the Annual Governance Statement is well designed, and delivers the necessary assurance over the requirements of relevant guidance. We have raised a number of recommendations, however these primarily relate to opportunities for improvements which would enhance consistency and further enhance the quality of assurance obtained.

Background

It is the responsibility of the Council to ensure that its governance arrangements are effective and consistent with best practice. To this end, the Council seeks to comply with the guidance set out within the CIPFA/SOLACE framework Delivering Good Governance in Local Government. The guidance requires Local Authorities to prepare a local code of corporate governance which is consistent with the principles set out in the framework.

The Council's Annual Accounts are required to include an Annual Governance Statement, in which the Local Authority reports publicly on the extent to which it complies with its own local code of corporate governance, and reports on its compliance with the principles set out in the CIPFA framework.

The Council makes this assessment on the basis of a governance checklist, which is issued by CIPFA and completed by the Section 95 officer, and additionally on an internal self-assessment questionnaire completed by Executive Directors from each service. The process of carrying out the self-assessment is overseen by the Corporate Governance Assurance Statement Working Group, which commences its work around January of each year, in preparation for the compilation of annual accounts.

The Annual Governance Statement is one of the principal mechanisms by which the Council provides assurance to Members and to the wider public on the effectiveness of its governance arrangements. It is therefore essential that the process is comprehensive and produces accurate and reliable information.

Scope

Review of elements of the Annual Corporate Governance checklist with service areas to demonstrate evidence of compliance.

Objectives

		Action Priority			
		C	H	M	L
Confirm that the arrangements in place to administer compilation of the corporate governance self-assessment questionnaire are adequate to support timely compilation of the Annual Governance Statement	**Substantial Assurance**	-	-	1	-
Review the self-assessment questionnaire and confirm that it is designed to provide adequate assurance against the Local Code of Corporate Governance and appropriate best practice guidance	**Comprehensive Assurance**	-	-	-	1
Carry out audit testing to confirm that the self-assessment responses can be validated and evidenced	**Substantial Assurance**	-	-	2	1
Assess the arrangements within Services for the preparation of self-assessment responses	**Comprehensive Assurance**	-	-	-	2
TOTAL		-	-	3	4

Nature of Recommendations

All of the recommendations identified relate to the design of the control framework, as opposed to issues with the operation of existing controls. As the recommendations are predominantly low risk, this does not suggest that there are significant areas of unmanaged risk, but that there are opportunities to strengthen controls and further reduce risk.

Key Findings

We identified a number of areas of good practice:

- Collation of submissions to support the completion of the Annual Governance Statement is carried out according to a defined timetable, which is managed and administered by a Senior Accountant.
- The process of receiving and scrutinising responses is designed to ensure that all required information is available in accordance with the Annual Governance Statement signing deadline. The process of defining the information required and gathering response from Services begins some months before the date the resulting report is due to be presented to Committee.
- Information is collated from Services in a standardised questionnaire, which is reviewed and updated each year in line with relevant guidance. The approach to updating the questionnaire seeks to preserve its format and structure as far as is possible, to allow for year-on-year comparison and tracking of trends.

- Analysing and scoring the quality of responses in the Annual Governance Statement questionnaire gives reasonable assurance that responses are, in general, based in evidence. The Annual Governance Statement Working Group uses a scoring system to evaluate the strength of controls in its compilation of responses. Our analysis applied a quality metric to assess the strength of responses in terms of its basis in evidence.

We have identified the following areas for improvement:

- The Annual Governance Statement Working Group is not formally defined. Putting in place Terms of Reference would give signatories to the annual Governance Statement greater assurance over the adequacy of the process and provide Services with a means to assess the appropriateness of the individuals nominated to participate.
- The Annual Governance Questionnaire identifies a number of key controls but does not seek to make use of information which may already have been considered in risk registers. Services may be able to enhance the quality of assurance they provide and reduce duplicated effort by determining the extent to which controls relevant to the statement are already assessed as part of risk management processes.
- The Annual Governance Statement Questionnaire does not explicitly identify the nature of evidence that is expected in responses. Making this explicit would enhance the assurance provided by ensuring consistency of response and removing any ambiguity.
- Questions which related to Services implementation of Corporate policies and procedures elicited responses with lower than average quality scores. The strength of assurance obtained through the process would be enhanced by clarifying whether these prompts are seeking simple confirmation that processes have been implemented, or confirmation that a process exists which provides assurance that they are operating correctly.
- Responses in relation to Business Continuity Planning do not fully address the information sought by the questionnaire. The questionnaire seeks assurance that a testing process has been implemented, however the majority of responses simply confirmed that plans are in place.
- There is scope to strengthen the audit trail underpinning the assurance provided by Services by adopting SharePoint for recording approvals, and through reviewing how distribution of the questionnaire aligns with the structure of Council Services.

Impact on risk register

The Corporate risk register included, at time of audit, the following risks:

- **Risk 1** DCC005 Governance (inherent 5x4, residual 5x2, target 5x2)
- **Risk 2** DCC013 Fraud and Corruption (inherent 4x5, residual 4x3)
- **Risk 3** DCC007 Information Governance (inherent 5x4, residual 5x2, target 5x2)

The self-assessment process is recorded as an internal control against DCC005 and DCC013, indicating that it has a material effect on reducing the impact and/or likelihood of these risks materialising.

Our review found that, in general, the process for compiling information to underpin the Annual Governance Statement, and the resulting review, operate effectively. We have made a number of recommendations, however these are generally opportunities to strengthen the assurances obtained throughout the process. Where we identified questionnaire prompts in which responses appeared poor quality, these aligned with the areas that the process itself identified.

We found one process area - testing of Business Continuity Plans - in which the assurance obtained through the Annual Governance Statement questionnaire is limited in scope. This means that the process did not produce high quality information about these arrangements, as opposed to identifying deficiencies in the processes themselves. Risk owners should consider whether they are satisfied with existing controls in this area, and what sources of assurance they rely upon to satisfy themselves that they are effective.

Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and / or the implementation of established controls, resulting in areas of unmanaged risk.

Definitions of Action Priorities

Critical	**Very High-risk exposure to potentially major negative impact** on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	**High risk exposure to potentially significant negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	**Moderate risk exposure to potentially medium negative impact** on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	**Low risk exposure to potentially minor negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control**, or areas without risk exposure but which are inefficient, or inconsistent with best practice.** Attention is required within a reasonable timescale.

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