

TRAFFORD COUNCIL

Report to: Accounts and Audit Committee
Date: 31 October 2018
Report for: Information
Report of: Audit and Assurance Manager

Report Title

Audit and Assurance Report for the Period April to August 2018.

Summary

The purpose of the report is:

- **To provide a summary of the work of Audit and Assurance during the period April to August 2018.**
- **To provide ongoing assurance to the Council on the adequacy of its control environment.**

Recommendation

CLT is asked to consider the report which is to be presented to the Accounts and Audit Committee on 31 October 2018.

Contact person for access to background papers and further information:

Name: Mark Foster – Audit and Assurance Manager
Extension: 1323

Background Papers: None

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TRAFFORD
COUNCIL

Audit and Assurance Service Report April to August 2018

Date: **October 2018**

1. Purpose of Report

This report summarises the work of the Audit and Assurance Service between April and August 2018 and highlights progress against the 2018/19 Internal Audit Plan to date. At the end of the year, these quarterly reports will be brought together in the Annual Head of Internal Audit Report which will give the opinion on the overall effectiveness of the Council's control environment during 2018/19.

2. Planned Assurance Work

Key elements of the 2018/19 Work Plan include:

- Fundamental Financial Systems reviews.
- Input to the completion of the Annual Governance Statement for 2017/18.
- Continued input to and review of risk management arrangements and provision of guidance.
- Review of corporate procurement and value for money arrangements.
- Audit reviews in respect of ICT and information governance.
- Anti fraud and corruption work.
- Provision of guidance and advice to services across the Council.
- School audits and other establishment audit reviews.
- Grant claim certification work
- Audit reviews of other areas of business risk.

3. Main areas of focus – April to August 2018

Work in this quarter included a particular focus on the following :

- Audit review work in respect of financial systems including the issue of a number of audit opinion reports.
- Completion of a number of school audit reviews.
- Issue of reports and ongoing work in relation to a number of other audit reviews from the Internal Audit Plan.
- Facilitating an update of the Strategic Risk Register for the Corporate Leadership Team
- Review of the Draft 2017/18 Annual Governance Statement prior to its approval.
- Commencement of preparations for the 2018/19 National Fraud Initiative exercise.

4. Summary of Assurances for April to August 2018

There were 14 internal audit opinion reports issued in the period, 13 final reports and 1 at draft stage. A number of other audit reports were in progress, to be formally issued later in 2018. A listing of audit report opinions issued including overall findings is shown in Section 5.

In respect of the final reports issued, at least "Adequate" Opinions (Medium or above) were given in relation to 12 of the 13 reports. For all final reports issued, where applicable, agreed action plans are in place to implement the recommendations made.

5. Summary of Audit & Assurance Opinions Issued – April to August 2018

(See Appendix 3 for definitions of opinion levels, report levels and report status)

REPORT NAME (DIRECTORATE) / (PORTFOLIO) by Coverage Level (1-4)	-OPINION -R/A/G -Date Issued	COMMENTS
FINAL REPORTS		
Level 4 Reports :		
Let Estates (Place) / (Investment, Regeneration and Strategic Planning)	Medium/High (GREEN) (8/5/18)	The objective of the audit was to ensure that Let Estates income is collected in accordance with the terms of the agreements in place. Progress has been made in introducing new systems and processes since previous audits and overall, a good level of control was found to be in place. A small number of recommendations were made including in relation to the completion and approval of the Let Estates strategy.
Adult Social Care Payments System - Liquid Logic / ContrOCC (Adult Services) / (Adult Social Care)	Medium *(GREEN) (25/5/18)	A review of the Adult Social Care payment and charging system was previously completed in 2017 and a follow up audit has since been undertaken to assess progress in implementing recommendations. There have been a number of control improvements made with further work agreed in an action plan (Of the 28 recommendations previously made, 10 had been fully implemented, 14 in progress and 4 to be implemented). Areas for further improvement include issues regarding system training and IT access rights. Further progress will be reviewed as part of future planned audit work in 2019/20.
Income Control (Finance and Systems) / (Finance)	High (GREEN) (4/6/18)	Processes for Income Control across the Council, undertaken by the Tax & Systems Team within Financial Management, were reviewed. A high level of assurance was provided with only a small number of recommendations made.
Cyber Security follow- up audit (Finance and Systems) / (Constitutional Reform and Resident Engagement)	Medium *(GREEN) (2/7/18)	An audit of the Council's cyber security arrangements was previously completed in 2016 and a follow-up audit has since been completed to assess progress in implementing recommendations. The review found that progress has been made, with further actions planned. Of the 14 recommendations previously made, 5 had been fully implemented, 7 in progress and 2 to be implemented. Planned work includes development of improved disaster recovery arrangements. Progress will be reviewed as part of future planned audit work.
Contracts Register –STAR Procurement (Finance and Systems) / (Finance)	Adequate (GREEN) (1/8/18)	The audit was completed by Rochdale Council Internal Audit on behalf of Stockport, Trafford and Rochdale Councils. The overall objective was to evaluate whether the contracts register is being used effectively to support procurement work undertaken by STAR across the Councils. Overall, adequate systems of control were found to be in place. Recommendations made included future consideration of the appropriate system to use to record contract register data. (An "Adequate Opinion" was provided which is considered equivalent to an opinion of "Medium" per the Trafford Council framework and the opinion is therefore shown as "Green").
Level 2 Reports:		
Bereavement Services (People) / (Equalities and Partnerships)	High (GREEN) (21/5/18)	Good progress had been made in improving systems and controls since previous audits. A small number of recommendations were made.
STAR Quality Management System (Finance and	Moderate (GREEN)	The audit was completed by Stockport Council Internal Audit on behalf of Stockport, Trafford and Rochdale Councils. The review

Systems) / (Finance)	(26/6/18)	confirmed that the STAR service has been pro-active in trying to ensure that it is delivering and maintaining continuous improvement in the provision of its services. This was confirmed by the establishment of its Quality Management System and the associated process maps and work instructions for the respective processes that STAR carry out. An area for improvement identified included the undertaking of self-assessment against STAR's documented processes to review its adherence on a periodic basis. (A "Moderate Opinion" was provided which is equivalent to an opinion of at least "Medium" per the Trafford Council framework and the opinion is therefore shown as "Green").
Registration Service (Governance and Community Strategy) / (Constitutional Reform and Resident Engagement)	Medium/High (GREEN) (20/7/18)	Overall, the audit found that procedures had been maintained to a good standard. A small number of recommendations were made including in relation to income and banking procedures.
Pest Control (Place) / (Environment, Air Quality and Climate Change)	Medium/High (GREEN) (14/8/18)	Overall, the audit found that procedures had been maintained to a good standard. A small number of recommendations were made including in relation to procedures for annual stock checks.
<u>Level 1 Reports:</u>		
Trafford Alternative Education – Trafford High School and Trafford Medical Education Service (Children's Services) / (Children's Services)	Medium (GREEN) (2/5/18)	Overall, systems, procedures and controls in place were found to be adequate but existing systems and processes could be enhanced in certain areas. A number of recommendations have been made such as updating certain policy and procedural documents for approval by the Management Committee.
The Firs Primary School (Children's Services) / (Children's Services)	Low/Medium (AMBER) (8/5/18)	Whilst systems and controls were adequate in certain areas, a significant number of recommendations were made to improve controls across a number of areas reviewed. Areas identified for improvement included the updating and approval of a number of school policies and approval of the updated local finance manual; some controls in relation to procurement procedures; frequency of banking income and maintenance of school fund records. An action plan was agreed to address the recommendations made. A follow up audit review of this school will be included in the 2019/20 Internal Audit Plan.
Bowdon Church School (Children's Services) / (Children's Services)	Medium (GREEN) (15/5/18)	Systems and controls were found to be adequate across most areas covered. A number of recommendations have been made including in relation to updating the school's financial procedures handbook; development of a business continuity plan and updating of the equipment inventory.
Old Trafford Library (Governance and Community Strategy) / (Communities and Housing)	Medium/High (GREEN) (10/7/18)	Systems and controls were found to be adequate across most areas covered. Some recommendations were made including in relation to records retained in relation to income and the equipment inventory.
<u>DRAFT REPORTS</u>		
<u>Level 4 Reports:</u>		
Direct Payments (Adult Services) / (Adult Social Care)		A draft report was issued for management to consider and confirm agreed recommended actions. A final report is due to be issued.
<u>OTHER REPORTS IN PROGRESS</u>		

<u>Level 4 Reports:</u>	
Compliance with Contract Procedure Rules (Authority-Wide) / (Finance)	The audit was undertaken by Stockport Council Internal Audit on behalf of Stockport, Trafford and Rochdale Councils. Draft findings have been shared with STAR. An agreed action plan is being considered and a final audit report is expected to be issued later in 2018.
Declaration of Gifts and Hospitality (Governance and Community Strategy) / Constitutional Reform and Resident Engagement)	Draft findings were shared with management. (A final report was issued in October 2018 and will be reported in the next Audit and Assurance update).
Business Continuity Management (Authority-wide) / (Constitutional Reform and Resident Engagement)	Draft findings were shared with management. A draft report which includes progress against recommendations made in a previous audit review will be issued later in 2018.
<u>Level 1 Reports:</u>	
Templemoor Infant School (Children's Services) / (Children's Services)	Draft findings were shared with management. A final report was issued in October 2018 and will be reported in the next Audit and Assurance update).
Woodhouse Primary School (Children's Services) / (Children's Services)	Draft findings were shared with management. (A final report was issued in October 2018 and will be reported in the next Audit and Assurance update).
<i>*Denotes this is a follow up audit – i.e. the main focus of the review was a follow up of recommendations made as part of a previous internal audit review</i>	

6. Other Assurance Work

There is a significant amount of work undertaken by the Service that does not result in an audit opinion report being issued. Work in the quarter has included the following:

- Working with CLT to update the strategic risk register with an update report shared with CLT in August 2018 and also updating risk management guidance on the intranet.
- Working in liaison with Legal and Democratic Services to provide support in the process for producing the 2017/18 AGS including an independent review of its content prior to its final completion.
- Providing guidance to schools, with a briefing note included on the schools weekly e-bulletin covering frequently made audit recommendations.
- Completing a number of checks as part of the process for certifying grant claims with work completed in relation to the 2017/18 Local Growth Fund, and in progress by the end of the period in relation to the 2017/18 Cycle City Ambition Grant.
- Preparation for submission of data as part of the 2018/19 National Fraud Initiative, including liaison with all services that are required to provide information.

7. Impact of Audit Work – Improvements to the Control Environment

Key indicators of the impact of Audit and Assurance are: (a) Acceptance of Recommendations (b) Implementation of them.

Acceptance of Recommendations

From the final audit opinion reports produced and issued by the Audit and Assurance Service during the period, 98% of recommendations have been accepted (126 out of 128 recommendations made) compared to a service target of 95%.

Implementation of Audit Recommendations

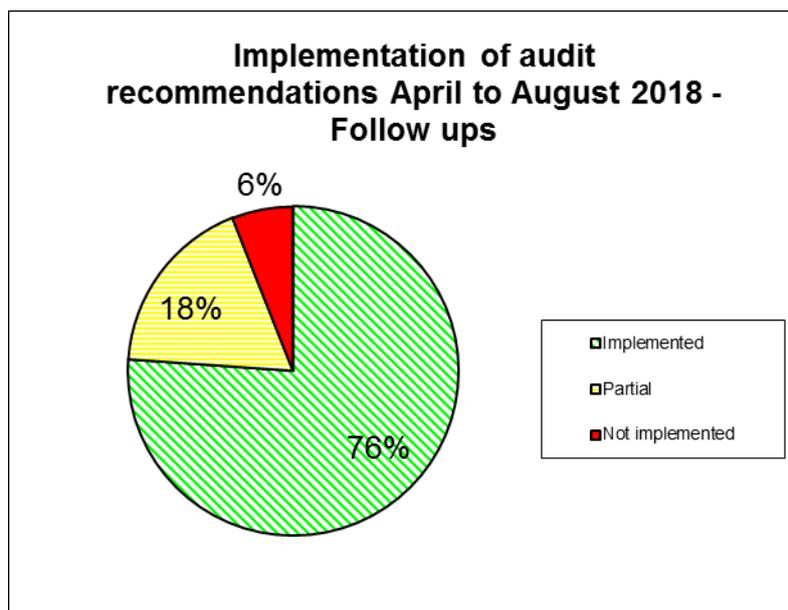
Final audit reports are followed up to assess progress in implementing improvement actions identified through audit recommendations. Recommendations made by the Audit and Assurance Service are followed up by a number of means.

As listed under final reports in Section 5, follow up audits were completed in relation to Cyber Security and also the Adult Social Care Payments System (Liquid Logic /ContrOCC).

In respect of a number of audits previously completed, managers were requested to provide an update on progress in implementing recommendations made. Outcomes are as follows (relevant Directorate in brackets):

- Coppice Avenue Library (Governance and Community Strategy) - Of the 6 recommendations previously made, 5 have been implemented with one remaining recommendation to implement.
- Housing Waiting List (Place) - All 4 recommendations previously made have been implemented.
- Corporate Health and Safety (People) - All 5 recommendations previously made have been implemented.
- Partington Children's Centre (Children's Services) - Of the 13 recommendations previously made, 12 have been implemented with one remaining recommendation to implement.
- St Hugh's Catholic Primary School (Children's Services) - Of the 15 recommendations previously made, 14 have been implemented with one planned to be implemented shortly.
- Victoria Park Infant School (Children's Services) - All 19 recommendations previously made have been implemented.
- Moss Park Infant School (Children's Services) – Of the 16 recommendations previously made, 15 have been implemented with one in progress.
- Our Lady of the Rosary RC Primary School (Children's Services) – Of the 14 recommendations previously made, 13 have been implemented with one planned to be implemented shortly.

An overall analysis of audit recommendations followed up in 2018/19 (up to 31 August 2018) is shown below.



8. Performance against Audit & Assurance Annual Work Plan

Appendix 1 shows an analysis of time spent to date against planned time for the 2018/19 Operational Internal Audit Plan

As at 31 August 2018, 360 audit days were spent against 421 planned allocated days. The difference is largely accounted for by one of the audit staff being on a temporary secondment to the Trafford CCG Finance team. (Due to this, whilst it is anticipated that days spent will be lower than planned allocated days at the year end, this will be partly mitigated by the use of the contingency of 60 days included within the Plan).

As part of the Internal Audit Plan, a target of 40 audit opinion reports was set to be issued during 2018/19 (excluding reports issued by other partner authorities in relation to STAR Procurement). As at 31 August 2018, 11 opinion reports were issued by the Audit and Assurance Service to final stage, 1 to draft stage and a further 4 reports have been shared with management for initial comments. There were 8 other audits in progress as at 31 August 2018. (Note: 2 other final reports were issued to final stage in relation to STAR Procurement with 1 other report in progress. See Appendix 2 for listings of reports issued and planned).

A further update will be provided as at the end of December 2018 which will highlight the number of reports issued to date together with anticipated reports to be issued in the final quarter of the year.

9. Planned Work for September to December 2018

Areas of focus include :

- Issue of final audit reports (to include agreed action plans) in relation to the reviews listed in Section 5 where reports have been issued as draft or are in progress.
- Progression of other audit reviews as listed in Appendix 2.
- Submission of data to the Cabinet Office in October 2018 as required as part of deadlines set for the National Fraud Initiative.
- Certification of grant claims relating to the Cycle City Ambition Grant; Pothole Fund and the Disabled Facilities Grant.
- Supporting CLT in updating the Strategic Risk Register with a report due to be shared with the Accounts and Audit Committee in October 2018.

2018/19 Operational Plan: Planned against Actual Work (as at 31 August 2018)

Category	Details	Planned Allocated Days 2018/19	Planned Days (up to 31/8/18)	Actual Days (as at 31/8/18)
Fundamental Systems	Completion of fundamental financial systems reviews: (See Appendix 2 for opinion reports issued and planned to be issued during 2018/19).	180	83	41
Governance	<p>Corporate Governance / Annual Governance Statement (AGS) – to provide support and advice to Legal and Democratic Services.</p> <p>Complete a review of the content of the draft AGS with reference to the CIPFA/SOLACE Governance framework and guidance.</p> <p>Ongoing advice / assurance in respect of governance issues.</p> <p>Audit has worked with Legal and Democratic Services to assist and provide input to planning the process for producing the AGS. A review was completed as planned of the Draft AGS with findings fed back to Legal and Democratic Services to consider in finalising the document.</p> <p>An audit review was added to the Audit Plan to assess procedures for the declarations of gifts and hospitality by officers which is in progress (See Appendix 2 under Governance).</p>	30	17	12
Corporate Risk Management	<p>Actions to support the Council's Risk Management Strategy including:</p> <ul style="list-style-type: none"> - facilitating the update of the strategic risk register - provision of guidance and reviewing existing Service / Directorate level risk registers to consider areas for development. <p>- Work to date: Strategic Risk update report completed in July 2018 and reviewed by CLT in August 2018. (Further refresh of the risk register planned to commence in September with a report to CLT and the Accounts and Audit Committee in October 2018).</p> <p>The risk management site on the intranet was updated including reviewing of the layout of information.</p>	35	10	10
Anti-Fraud and Corruption	The Service will also continue to support the National Fraud Initiative (NFI) and will liaise with other services to ensure the Council	110	38	29

	<p>provides data in accordance with the requirements of the NFI 2018/19 exercise.</p> <p>Investigation of referred cases of suspected theft, fraud or corruption.</p> <p>Other work to support the Ant-Fraud and Corruption Strategy, including where applicable working with other relevant services to review existing policies and guidance supporting the overarching strategy.</p> <p>Key focus in period to make preparations for the 2018/19 NFI exercise - liaison with other services and also the Cabinet Office in advance of submitting required data in October 2018.</p>			
Procurement / Contracts/ Value for money	<p>Review of procurement / contract management arrangements including systems in place and associated arrangements to secure value for money (Work will include liaison with the STAR Procurement Service and partner authority auditors).</p> <p>See Appendix 2 for reports completed and planned.</p>	80	29	12
ICT / Information Governance Audit	<p>ICT Audit reviews completed by Salford Internal Audit Services.</p> <p>ICT related investigations where applicable.</p> <p>Information Governance audit reviews</p> <p>See Appendix 2 for reports completed and planned.</p>	100	37	43
Schools	<p>Providing assurance on the control environment within schools, supporting schools in ensuring awareness of requirements within the DfE Schools' Financial Value Standard (SFVS).</p> <p>Audit reviews of schools – at least 14 school audit visits to be undertaken during the year.</p> <p>See Appendix 2 for audit opinion reports issued and planned. (As at 31/8/18, 3 final reports issued; 2 reviews where draft findings have been shared; 7 other schools audits arranged to date with visits to be undertaken between September and December 2018).</p>	180	74	45
Assurance – Other Business Risks	<p>Audits selected on the basis of risk from a number of sources including senior managers' recommendations, risk registers and internal audit risk assessments. Reviews include authority wide issues and areas relating to individual services, establishments and functions. Includes:</p> <ul style="list-style-type: none"> - Audit reviews - Follow up reviews including further audits and gaining assurance from service updates. 	250	86	116

	See Appendix 2 for audit opinion reports issued and other work completed / planned.			
Grant claims checks / Data Quality	Internal audit checks of grant claims / statutory returns as required: Grant checks completed or to be undertaken include the following: - Local Growth Fund (completed July 2018) - Cycle City Grant (completion due by September 2018) - Pot Hole Fund Grant (completion due by end of September 2018) - Disabled Facilities Grant (completion due by end of October 2018).	35	15	10
Service Advice / Projects	General advice, both corporately and across individual service areas. Support and advice to the organisation in contributing to working groups and projects in relation to governance, risk and control issues. To date this has Included: - In early 2018/19, contributing to work of the Information Security Governance Board; - Guidance shared with schools in respect of commonly made audit recommendations; - Other ad hoc guidance and advice through the period.	80	32	42
TOTAL		1080*	421	360

- Note there is a further contingency of 60 days within the 2018/19 Plan.

Audit Opinion Reports Issued and Planned 2018/19 (as at 31 August 2018)

<u>Category</u>	<u>Audit Opinion Reports</u> (Corporate Directorates in place when IA Plan issued in March 2018 shown in brackets)	<u>Status (where progressed by 31/8/18)</u>	<u>2018/19 IA Plan</u>
Fundamental Systems	<ul style="list-style-type: none"> - Income Control (T&R) - Liquid Logic/ContrOCC system – Adult Services (CFW/T&R) - Direct Payments (CFW - Adults) - Treasury Management (T&R) - Accounts Payable (T&R) - Payroll (T&R) - Liquid Logic/ContrOCC system – Children’s Services (CFW/T&R) - Direct Payments (CFW – Children’s Services) - Budgetary Control (Authority-wide) 	<ul style="list-style-type: none"> Final report issued 4/6/18 Final report issued 4/6/18 Draft report issued In progress - - In progress In progress - 	<ul style="list-style-type: none"> Completed Completed Final report to be issued Q3 Final report to be issued Q3 Commence by Q3 Commence by Q4 Draft report to be issued Q3 Draft report to be issued Q3 Commence by Q4
Governance	<ul style="list-style-type: none"> - Declaration of gifts and hospitality 	<ul style="list-style-type: none"> Report in progress 	<ul style="list-style-type: none"> Final report to be issued Q3
Procurement /Contracts /Value for money	<ul style="list-style-type: none"> - Contracts Register (STAR Authorities – Rochdale lead) (T&R) - Contract Procedure Rules (STAR Authorities – Stockport lead) (T&R/Authority-Wide) - Social Value in Procurement (including follow up) (STAR authorities – Trafford lead) (T&R/Authority Wide) - STAR Quality Management System (STAR Authorities – Stockport lead) (T&R) - Chest Procurement Portal (follow up) (STAR Authorities – Rochdale lead) (T&R) - Financial vetting of firms (follow up) (STAR Authorities – Trafford lead) (T&R) - STAR Performance Indicators (STAR Authorities – lead to be confirmed) (T&R) - New vendor requests / spend monitoring (STAR Authorities – lead to be confirmed) (T&R) - Commissioning of children’s external residential placements (CFW) 	<ul style="list-style-type: none"> Final report issued 1/8/18 Report in progress - Final report issued 13/6/18 - - - - - - - 	<ul style="list-style-type: none"> Completed Final report to be issued Q3 Commence in 2019 (Timing to be agreed) Completed To commence by Q4 To commence Q3 Commence in 2019 (Timing to be agreed) Commence in 2019 (Timing to be agreed) Commence in 2019 (Timing to be agreed)
Information Governance / ICT Audit	<ul style="list-style-type: none"> -IT Change Management follow-up audit (T&R) - ITrent System IT Application Controls (T&R) - Software Licensing - follow up (T&R) - Cyber Security follow-up (T&R) - Information Security Management (ISO 27001 Gap Analysis) (T&R) - Data breaches (T&R/Authority-Wide) 	<ul style="list-style-type: none"> In progress - Initial update completed Final report issued 2/7/18 - In progress 	<ul style="list-style-type: none"> Draft report to be issued Q4 Commence by Q3 Further update and follow-up in Q4 Completed Commence by Q4 Final report to be issued Q3

Schools	14 Opinion Reports to be issued. The full list of audits to be confirmed through 2018/19. (CFW).	3 final reports issued to date: -Bowdon Church School (15/5/18) -Firs Primary School (8/5/18) -Trafford Alternative Education (Trafford High School and Trafford Medical Education Service) (2/5/18) 2 reports in progress: -Templemoor Infant School -Woodhouse Primary	4 final reports to be issued in Q3: -Templemoor Infant School -Woodhouse Primary School - Altrincham C of E Primary School -Our Lady of Lourdes Catholic Primary School 4 draft reports to be issued in Q3 (with final reports by Q4): -St. Antony's Catholic College -St. Hugh's of Lincoln RC Primary School -Willows Primary School -Flixton Primary School 1 other review to commence in Q3 (with final report by Q4): -Highfield Primary School 5 further reviews to commence in Q4 – schools to be confirmed.
Assurance – Other Key Business Risks	<ul style="list-style-type: none"> - Old Trafford Library (T&R) - Bereavement Services (T&R) - Trafford Town Hall - Catering Income (T&R) - Let Estates (EGEI) - Client Finances (Appointees and Deputyships) (T&R/CFW) - Section 17 Payments – Children (CFW)* - Music Service (T&R) - Altrincham Library (T&R) - Flixton House (T&R) - Registration Service (T&R) - Licensing (EGEI) - Planning Enforcement (EGEI) - Pest Control (EGEI) - Environmental Health (EGEI) - Strategic Growth Team (EGEI) - Statutory Homelessness Services (EGEI) - Energy Management (EGEI) - Payments to Care Leavers - follow up (CFW) - Aids and Adaptations - follow up (CFW) - Business Continuity 	<p>Final report issued 10/7/18 Final report issued 21/5/18 In progress</p> <p>Final report issued 8/5/18 In progress</p> <p>-</p> <p>-</p> <p>-</p> <p>Final report issued 20/7/18</p> <p>-</p> <p>Final report issued 14/8/18</p> <p>-</p> <p>Initial work undertaken and findings shared</p> <p>-</p> <p>-</p> <p>Report in progress</p>	<p>Completed Completed Final report to be issued Q3</p> <p>Completed Draft report to be issued Q3</p> <p>Commencing Q2</p> <p>Commence by Q4 Commence by Q4 Rescheduled in agreement with service to 2019/20</p> <p>Completed Commence by Q4 Timing to be agreed</p> <p>Completed Commence by Q3 Commence by Q4 Commence by Q4</p> <p>To be agreed</p> <p>Commence by Q4</p> <p>Commence by Q3</p> <p>Final report to be issued Q3</p>

(Note in respect of planned audit reports, any changes or additions to the 2018/19 Internal Audit Plan will be reflected in the September to December 2018 update).

POINTS OF INFORMATION TO SUPPORT THE REPORT:

Audit Opinion Levels (RAG reporting) :

Opinion – General Audits

High – Very Good	Green
Medium / High – Good	Green
Medium – Adequate	Green
Low / Medium - Marginal	Amber
Low – Unsatisfactory	Red

An opinion is stated in each audit report to assess the standard of the control environment.

Report Status:

Draft reports:

These are issued to managers prior to the final report to provide comments and finalise agreed responses to audit recommendations.

Final reports:

These incorporate management comments and responses to audit recommendations, including planned improvement actions.

Breadth of coverage of review (Levels 1 to 4)

Provides an indication as to the nature / breadth of coverage of the review in terms of which aspects of the organisation's governance and control environment it relates to. Levels are as follows:

- **Level 4: Key strategic risk or significant corporate / authority wide issue** - Area under review directly relates to a strategic risk or a significant corporate / authority wide issue or area of activity.
- **Level 3: Directorate wide** - Area under review has a significant impact within a given Directorate.
- **Level 2: Service wide** - Area under review relates to a particular service provided or service area which comprises for example a number of functions or establishments.
- **Level 1: Establishment / function specific** - Area under review relates to a single area such as an establishment.