

Audit Recommendations
Summary of Assurance

June 2011

| | Full | Substantial | Limited | Little |
|--|------|-------------|---------|--------|
| Chief Executives Directorate | | | √ | |
| Resources and Support Services Directorate | | | √ | |
| Operational Services Directorate | | | √ | |
| Regeneration and Development Directorate | | √ | | |

Opinions are classified as:

| | | |
|-------------|--|---|
| Full | The Internal Audit did not reveal any control weaknesses based on the samples at the time of the audit. | 94% - 100% |
| Substantial | The Internal Audit identified areas that required necessary action to avoid exposure to significant risk. | 70% - 93% or target changed > 2 on medium risk recommendations |
| Limited | The Internal Audit identified areas where it was imperative to act to avoid exposure to risk. | 50% - 69% or target changed > 2 on high risk recommendations |
| Little | The Internal Audit identified very little evidence of key controls being in place or a repetition of evidence that known action has not taken place to avoid exposure to high risk i.e.: as identified in previous audits. This exposes the Council to high risks that should have been managed. | Below 50% |

Full assurance can be given where the Council achieves 95% of all recommendations implemented as the agreed performance measure for 2010/11.

Where target dates for the implementation of recommendations are changed or renegotiated we cannot give our full assurance. If the ongoing risk was considered as:

High Risk: *(action that is considered imperative to ensure that the authority is not exposed to high risks; (Implemented within 1 month))*

Medium Risk: *(action that is considered necessary to avoid exposure to significant risks: (Implemented within 3 months))*

By changing the date the risk is not being managed and therefore you may wish to seek additional assurance as to the security of the controls in place.