Internal Audit Progress Report
Audit Committee (19th November 2025)

Lancaster City Council

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Contents

Global Internal Audit Standards (UK public sector)

Our work was completed in accordance with Global Internal Audit Standards (UK public sector).

1 Introduction

This report provides an update to the Audit Committee in respect of the progress made in against the Internal Audit Plan for 2024/25 and 2025/26 and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards (UK public sector).

Comprehensive reports detailing findings, recommendations and agreed actions are provided to the organisation, and are available to Committee Members on request. In addition, a consolidated follow up position is reported on a periodic basis to the Audit Committee.

This progress report covers the period July 2025 to November 2025.

2 Key Messages for Audit Committee Attention

Since the last meeting of the Audit Committee, there has been the focus on the following areas:

Audit Reviews
The following reviews have been finalised from the 24/25 and 25/26 audit plans: • Key Financial Controls (Limited Assurance) • Environmental Enforcement – Fly Tipping (Substantial Assurance) • Corporate Health & Safety (Moderate Assurance) • Mandatory Training (Moderate Assurance) • Car Parks (Substantial Assurance) • Fleet Stock (Moderate Assurance)   Refer to Appendix C for details of Key Areas and Actions to be Delivered

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The remaining 2024/25 audit review is at draft report stage:

- IT Asset Management (draft report)

The following 2025/26 audit reviews are in progress or are being planned as follows:

- Food Safety (fieldwork)
- Treasury Management (fieldwork)
- Key Financial Controls (fieldwork)
- Social Housing Regulator (fieldwork)
- Revenues and Benefits (fieldwork)
- Cyber (Planning)
- Insurance (planning complete, fieldwork scheduled quarter 4)

Follow Ups

A summary of the current status of all follow-up activity is included in Appendix D, however, we would draw the committee's attention to the following:

There has been progress with the implementation of recommendations since the previous Audit Committee in July 2025. 19 recommendations have been completed since July 2025, and 3 recommendations have been superseded by inclusion on a recent audit completed. 2 reports have had all actions completed Purchase to Pay and Income Cash and Cards. There are 73 actions either in progress or not yet due. There are 7 actions which are overdue, and we are awaiting updates from management on progress. The critical recommendation for procurement cards has been implemented.

Management are working with MIAA to ensure that actions are implemented.

Audit Plan Changes

Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

- The Insurance review was to be completed in quarter 2 to be moved to quarter 4, due to resources at the Council.

MIAA – Assured provider to the NCSC Cyber Resilience Audit Scheme

We are proud to announce that MIAA has been officially recognised as an Assured provider under the National Cyber Security Centre's (NCSC) Cyber Assessment Framework (CAF).

This accreditation marks a major milestone for MIAA and reflects our ongoing commitment to helping organisations strengthen their cyber resilience and safeguard critical systems and services.

This achievement, which is the result of a rigorous assessment process, demonstrates our credentials in auditing against the NCSC's Cyber Assessment Framework and, highlights the exceptional skills and experience of our staff as well as our organisational commitment to the highest cyber security standards. While this recognition is a tremendous achievement for MIAA, its greatest value lies with our clients, who can be confident they are engaging highly skilled individuals and a trusted, high-quality audit provider.

The Cyber Resilience Audit (CRA) scheme provides assurance for organisations delivering independent cyber audits, with a strong focus on the Cyber Assessment Framework (CAF). By becoming an NCSC Assured Provider, MIAA has demonstrated:

- Expertise in auditing against the CAF.
- Independence and integrity in delivering high-quality assessments.
- Dedication to helping organisations manage cyber risks in an ever-changing threat landscape.

Added Value

Briefings

Our latest briefings/blogs/podcasts are:

- Celebrating 10 Years of the MIAA Internship Programme: Reflections from Our 2024 Interns
- Andy Maloney Blog: Neighbourhoods First: Transforming Local Health and Care Together
- 25/26 MIAA Insight - AI Governance Checklist
- 25/26 MIAA Insight - Local Authority Audit Committee Members Roles and Responsibilities
- 25/26 MIAA Insight – Audit Committee Briefing – Global Internal Audit Standards UK Public Sector

Events

Powerful Allyship: Everyone's Role (21st January 2026): In this masterclass we will share the principles and practices around allyship and showcase the positive impact allyship has on organisational culture and productivity. We will consider the role we all have as allies, alongside practical tools to facilitate leaders to create the conditions for allyship to thrive.

Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

Below sets outs the overview of delivery for your Head of Internal Audit Opinion for 25/26:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Audit Committee Reporting
Core Reviews				
Key Financial Controls	✓	In progress		
Risk Management	Q4			
Treasury Management	✓	In progress		
Revenue and Benefits	✓	In progress		
Mandatory Training	✓	Completed	Moderate	November 2025
Cyber		Planning		
Risk Based Reviews				
Fleet Stock	✓	Completed	Moderate	November 2025

Food Safety	✓	In progress		
Car Parks	✓	Completed	Substantial	November 2025
Insurance (was Building Maintenance Stock)	✓	Scheduled for Q4		
Corporate Health and Safety	✓	Completed	Moderate	November 2025
Social Housing Regulator	✓	In progress		
Building Statutory Compliance (moved from Q2)	Q4			
Follow Up				
Quarter 1	N/A	Complete	N/A	July 2025
Quarter 2	N/A	Complete	N/A	November 2025
Quarter 3	N/A		N/A	
Quarter 4	N/A		N/A	
Added Value / Support & Guidance				
Audit Committee & Internal Audit Effectiveness Briefing	N/A	Completed	N/A	

Social Housing Wave 3 – Chief Auditor Declaration	N/A	Completed	N/A	
2024/25 Reviews				
Key Financial Controls	✔	Complete	Limited	November 2025
IT Asset Management*	✔	Draft Report		
Environmental Enforcement – Fly-tipping*	✔	Complete	Substantial	November 2025
Management				
Head of Internal Audit Opinion/Annual Report/Annual Governance Statement		Ongoing	N/A	
Planning and Management		Ongoing	N/A	
Reporting and Meetings		Ongoing	N/A	
Contingency		Ongoing	N/A	

If due to circumstances beyond our control we are unable to achieve sufficient depth or coverage, we may need to caveat opinions and explain the impact of this and what will be done to retrieve the position in future.

*These reviews were/will be delivered during 2024/25 as requested by the Council, and as such will be included in the 2025/26 Head of Internal Audit Opinion.

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Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Audit Committee	Green	There is ongoing engagement and communications regarding delivery of key reviews to support the Head of Internal Audit Opinion.
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff. The Senior Team delivering the Internal Audit Service to the Council are CCAB/IIA qualified.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. The External Quality Assessment, undertaken by CIPFA, provides assurance of MIAA's compliance with the Public Sector Internal Audit Standards. MIAA conforms with the Public Sector Internal Audit Code of Ethics.
Percentage of recommendations raised which are agreed	Each Audit Committee	Green	100%
Percentage of recommendation which are implemented	Each Audit Committee	Amber	There is a total of 162 recommendations made as at Appendix D. 41 of these are not due for follow up, as the implementation date

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Element	Reporting Regularity	Status	Summary
			has not passed. Of the remaining 120 recommendations, 82 (68%) have been actioned or superseded and 31 (26%) are in progress. There are 7 overdue (6%). There are 18 high priority actions outstanding. MIAA are working with management to ensure actions are completed.

Appendix C: Key Areas from our Work and Actions to be Delivered

Report Title	Key Financial Controls			
Executive Sponsor	Head of Financial Services & Section 151 Officer			
Objective	To provide assurance that the most significant key controls in the general ledger, accounts payable and accounts receivable systems are appropriately designed and operating effectively in practice.			
Assurance Rating	Limited			
Recommendations	0 x Critical	2 x High	5 x Medium	2 x Low
Summary	It was noted that each area reviewed had controls in place, these did not always encompass all system elements and were not consistently operated. **General ledger** – Control accounts were completed in a timely manner and were approved, the financial position was reported both accurately and timely and access to Civica and limits established therein were governed by managerial controls in place. There were amounts held on the bank account and payroll control accounts over many periods, and in some cases years, which had not been cleared, this includes an amount of £2,600 that is brought forward each month on the bank accounts without clearing and has been held on the account for over 10 years. Civica access allowed journals to be input and approved by the same individual. There was no agreed guidance in place such as a Scheme of Delegation to document financial thresholds for Council Officers and staff, and there was no goods received not invoiced control account being completed. **Accounts Payable** – The setup of new suppliers were noted to be well controlled. The payment runs were completed timely and approved prior to submission. However, individuals had the capability within the accounts payable system to raise, approve and receipt a purchase order without any independent			

intervention or check taking place and evidence for faster payments had not been retained on the system in all instances, and one faster payment reviewed should have been paid via the usual PO route.

Accounts Receivable – Debt management is undertaken within each service with full records maintained in respect of the position of each debt noted in the areas that were reviewed. Write Offs were noted to be approved at the appropriate level for those evidenced as part of the review. There was a high amount of debt noted on the councils aged debt report aged over 92 days, £2.7m, the policy states that Service Heads are responsible for reporting on their debt position to the Cabinet and also reporting any write offs over £500, these reports are not currently being presented. There was also a large amount of credit held on the aged debt report, £52.9K as at 1 February 2025.

Report Title	Environmental Protection – Fly Tipping			
Executive Sponsor	Chief Officer – Environment and Place			
Objective	To identify and evaluate the controls in place to manage key risks which would affect the effective operation of the Councils system for Environmental Enforcement Fly-Tipping. **Scope Limitation**: The review did not provide assurance on the appropriateness of any Environmental Enforcement Fly-Tipping decisions made by the Council, including the legal team criteria and decision-making processes for legal proceedings. The scope did not include fly-tipping on private land.			
Assurance Rating	Substantial			
Recommendations	0 x Critical	0 x High	4 x Medium	1 x Low
Summary	Overall, the Council has adequate processes in place to manage fly-tipping, responsible officers are proactive in identifying and addressing hot spot areas and taking targeted action. Incidents are triaged and appropriately responded to with a case-by-case review process in place to consider the other contributory factors. Persistent offences would be escalated and referred to the Environmental Health			

(Enforcement) team for further investigation and action. Fly-tipping incidents are reported on the Granicus system on receipt, the Civica/APP system is used to record and manage cases referred to the Environmental Health Team.

The review identified the following control weaknesses:

- The Granicus system does not interface with other Council systems including the Civica/APP system, as such, any cases referred for further investigation and action cannot easily be followed through.

- The Council Fly-Tipping Strategy was in draft form at the time of our review and the action plan for 2025/26 to underpin the strategy was also therefore not in place.

- An operational fly-tipping procedure was not in place to guide the management of incidents, including the referrals between the different Council teams.

- Sample testing of 15 incidents referred to the Environmental Health (Enforcement) team found instances of dates being recorded incorrectly and large gaps being found in the incident management history on the Civica/APP system.

- The Environment & Place Quarterly Overview Report could be further strengthened to include an overview of actions taken in the quarter, incidents referred for further investigations/enforcement. We also noted that the performance against the fly tipping KPI was not included in the performance report to the Budget and Performance Committee.

Report Title	Corporate Health & Safety
Executive Sponsor	Chief Officer – People & Policy
Objective	To evaluate the controls in place to identify and manage risks in relation to compliance with the Corporate Health and Safety requirements.

	Scope Limitation: The review did not confirm compliance with the Health and Safety at Work Act (1974) and Management of Health and Safety at Work Regulations (1999). The scope was restricted to the review of the arrangements for the health and safety of employees only.
Assurance Rating	Moderate

Recommendations	0 x Critical	1 x High	3 x Medium	0 x Low

Summary	Overall, the review identified that controls have been designed in most areas to manage health and safety effectively within the organisation. A high-risk recommendation has been included in relation to the effectiveness of controls around risk assessments. Health and safety related risk assessments have been completed in paper form and retained at service level with some starting to be recorded on the MyCompliance system at the time of the audit. There was previously no mechanism to monitor the satisfactory completion of the risk assessments completed by all services. Assurance that risks were being reviewed in line with requirements and that any related action plans were being implemented in a timely manner cannot be provided – this has resulted in the overall moderate assurance opinion.

The Health and Safety Manager role was appointed to in April 2024, the post was vacant for a period prior to this. The focus has been on developing the strategy and underpinning service plan, ensuring the required training is completed by staff and in implementing a risk assessment and incident management electronic system to facilitate central management and oversight processes and to ensure actions are implemented. Policies and procedures have been developed in relation to completing risks assessments, in investigating incidents and in staff training requirements. Substantial progress has also been made in making the relevant resources and training available to staff.

Further areas for improvement have been identified and relate to the following:

- The training monitoring arrangements from the Health and Safety Service perspective had not been defined
- The terms of reference relating to the Health and Safety Committee require a full review and update.
- Proactive and informed audit and self-assessment processes have not been fully developed. |

Report Title	Mandatory Training			
Executive Sponsor	Chief Officer – People & Policy			
Objective	To provide assurance on the controls in place for mandatory training and that they were appropriately designed and operating effectively. **Scope Limitation:** The review was limited to the controls in operation at the organisation and focused on all staff including agency, we did not consider compliance with corporate or local inductions.			
Assurance Rating	Moderate			
Recommendations	0 x Critical	1 x High	4 x Medium	1 x Low
Summary	Overall, our review found that there was an adequate system of internal control, however, in some areas weaknesses in design and inconsistent application of controls put the achievement of some aspects of the system objectives at risk. The Council has a Learning and Development Strategy that was approved by the People and Organisational Development Committee in November 2023, which highlights the significance of mandatory training for staff amongst its learning and development goals. The strategy has a next review date of November 2026. All mandatory training activities are conducted via an online platform called Learning Zone which is accessible by all staff via personal or Council devices. Sample testing identified new hires are added in a timely manner to the Learning Zone and leavers have their access promptly withdrawn and their training record archived. Chief officers and managers are able to check on the compliance of their teams through the managers dashboard on the Learning Zone, with a PowerBI report also built for Chief Officers to view compliance information within their service. The following areas for improvement were identified; agency staff may not have access to mandatory training and there may be gaps in the monitoring of this information. The Council lacks a unified policy and documented procedures for managing mandatory training and currently does not apply a role-specific			

mandatory training methodology, resulting in staff being enrolled in courses that are not necessarily relevant to their job roles. This negatively affects training completion rates. MIAA were informed that work is ongoing to define mandatory training per role. Additionally, the Learning Zone system is not integrated with HR and Payroll systems, leading to manual data entry and potential errors, including missing hierarchy data that affects compliance reporting at managerial levels. There are no escalation procedures or sanctions for staff who fail to complete mandatory training. A review of new starters training records revealed gaps in Health and Safety and Data Protection training completion. Overall training completion compliance is poor, with an average 39% non-compliance rate in key areas such as Prevent, Safeguarding Children and Adults, and Health and Safety. Furthermore, there are no mitigation plans in place to improve training completion rates.

Report Title	Car Parking			
Executive Sponsor	Chief Officer – Sustainable Growth			
Objective	The overall objective was to provide assurance on the controls in place and that they are appropriately designed and operating effectively, including collection of income, enforcement and income from apps.			
Assurance Rating	Substantial			
Recommendations	0 x Critical	0 x High	4 x Medium	2 x Low
Summary	Overall, our review found that there is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.			
	The Council has a recently approved Parking Strategy in place and undertakes annual reviews of car parking charges. There are also clear processes in place for the reconciliation of income, annual inspections of car parks and a contract in place with Lancashire County Council for management and			

enforcement services. However, already this contract has been previously extended there is no evidence to support formal agreement of further extensions beyond August 2024.

Comparison of full year off street parking revenues for 24/25 (cash/card/app) shows although the Council switched to going cashless (apart from one car park) from October 2024 onwards due to repeated theft and damage, full year figures have actually increased from 23/24 from £3.3m to £3.6m, though this may be in part due to an increase in tariffs in 24/25 following a period of sustained cost inflation, this does indicate consistent usage levels.

However, some areas with room for improvement and strengthening of controls were identified, including further formalising oversight and reporting on delivery of the parking strategy, consistencies with detail recorded for annual car park inspections and assurance on any action taken as a result of this and further assurance from Lancashire County Council that the 33% of Penalty Charge Notices (PCNs) unpaid each month have followed all agreed processes in a timely manner to secure payment.

Report Title	Fleet Management			
Executive Sponsor	Chief Officer – Environment and Place			
Objective	Overall Audit Objective: To review the controls in place to manage key risks for fleet vehicle stock and any personal usage and consider whether they are operating effectively			
	Scope Limitation: The audit focused on the subobjectives outlined in the terms of reference. MIAA did not provide assurance over the accounting of fleet stock, driver licence checks or imprest stock or oil stock.			
Assurance Rating	Moderate			
Recommendations	0 x Critical	1 x High	4 x Medium	2 x Low

Summary	Overall, there was an adequate system of internal control, however, in some areas weaknesses in design and inconsistent application of controls put the achievement of some aspects of the system objectives at risk. Areas of good practice related to policies and procedures being in place in relation to fleet vehicles and driving at work which were accessible to staff. There was monitoring in place of fleet vehicles with audits completed, reports provided to senior managers and meetings with Councillors. The yard in which vehicles were left overnight had security measures in place. The following areas of improvement were identified. There were limited controls in place for the disposal of Council vehicles including segregation of duties and approval channels. The Council needs to implement a process for approval of vehicle disposals. There was data in the fleet master spreadsheet that needed updating to align with what was documented on the DVLA fleet system. There was no oversight or monitoring of training supplied to staff who drive as part of their Council duties from the Transport manager. Compliance was found to be low for staff who drive as part of their council duties when sample testing was completed on the Daily Vehicle Checks mandatory training. There were gaps between what was stated in the policy and the actual procedure taking place for the daily and weekly vehicle checks. Smaller improvement areas related to the policy not referring to the storage of Council vehicles. There was no further documentation of storage arrangements. Testing identified all in the sample could request a V5 document from the DVLA except for one vehicle, this vehicle had changed its registration at the beginning for 2025 financial year and so this was not on the fleet scheme system when the audit testing was completed in August.

Appendix D: Follow up of previous internal audit recommendations

The status of the actions is as at 10th November 2025.

AUDIT TITLE (YEAR)	NO OF RECS	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due	C	H	M	L	
2021/22											
Council Tax	8	Moderate	7	1	-	-	-	-	1	-	Remaining recommendation in progress.
P2P System	4	Limited	1/3*	-	-	-	-	-	-	-	3 recommendations superseded by 2024/25 Financial Controls recommendations raised.
2022/23											
Budgetary Controls	3	Substantial	2	-	-	1	-	-	-	1	Remaining recommendation in progress with a revised deadline.
Cyber Security			Confidential								All recommendations in progress.
Data Protection: Policy and Process Follow up			Confidential								All recommendations in progress.
Resilience and Emergency Preparedness	7	Limited	6	1	-	-	-	-	1	-	Remaining recommendation in progress.
CCTV	4	Limited	-	4	-	-	-	4	-	-	All recommendations are in progress.
Contracts	11	Limited	2	9	-	-	-	3	5	1	Remaining recommendations in progress.
2023/24											

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AUDIT TITLE (YEAR)	NO OF RECS	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due	C	H	M	L	
Payroll	6	Limited	5	1	-	-	-	1	-	-	High recommendation in progress.
Risk Management	6	Substantial	5	-	-	1	-	-	-	1	Remaining recommendation not yet due.
Climate Change	5	Substantial	3	1	-	1	-	-	1	1	Medium recommendation not yet due and low recommendation in progress.
Reactive Repairs and Maintenance	9	Limited	6	3	-	-	-	3	-	-	All recommendations in progress.
Budgetary Control	7	Substantial	5	1	-	1	-	-	1	1	Medium recommendation not yet due and low recommendation in progress.
Mobile Device Management	Confidential										All recommendations in progress.
2024/25											
Air Quality Duty Review	5	Substantial	2/2*	1	-	-	-	-	-	1	Remaining recommendation in progress. 2 recommendations not taken forward.
Income – Cash and Cards Review	12	Limited	12	-	-	-	-	-	-	-	All recommendations implemented.
Procurement Cards	10	No	6	2	-	2	-	-	4	-	Critical and high recommendation implemented. 2 medium recommendations not yet due based on revised deadlines and 2 medium recommendations in progress.
Homelessness	7	Limited	4	1	-	2		1	2	-	Recommendations in progress or not yet due. High recommendations not yet due.

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AUDIT TITLE (YEAR)	NO OF RECS	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due	C	H	M	L	
Markets	7	Moderate	2	-	-	5	-	1	3	1	Recommendations not yet due.
Appraisals	6	Moderate	5	-	1	-	-	-	1	-	1 medium recommendation awaiting update.
Social Housing Rent Setting	3	Substantial	-	-	-	3	-	-	2	1	Recommendations not yet due based on revised deadlines.
Risk Management	4	Moderate	-	1	-	3	-	1	2	1	Recommendations in progress or not yet due.
Environmental Fly Tipping	5	Substantial	-	-	5	-	-	-	4	1	Awaiting update.
Key Financial Systems	9	Limited	2	5	1	1	-	1	4	2	Recommendations in progress or awaiting update or not yet due.
25/26											
Mandatory Training	6	Moderate	-	-	-	6	-	1	4	1	Recommendations not yet due.
Fleet Stock	7	Moderate	1*	-	-	6	-	1	4	1	Recommendations not yet due. *1 low recommendation was not able to be implemented by the Council currently – see audit report.
Car Parks	6	Substantial	-	-	-	6	-	-	4	2	Recommendations not yet due.
Corporate Health and Safety	4	Moderate	1	-	-	3	-	1	2	-	Recommendations not yet due.

AUDIT TITLE (YEAR)	NO OF RECS	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due	C	H	M	L	
TOTALS	**162**		**76/6***	**31**	**7**	**41**	**0**	**18**	**45**	**16**	

Key to recommendations:

✓/S   Implemented or Superseded

P   Partially implemented/recommendation in progress

X   Recommendation not implemented/awaiting update

C   Critical priority recommendation

H   High priority recommendation

M   Medium priority recommendation

L   Low priority recommendation

Appendix E: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

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Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

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