

Internal Audit Report

Port Facility Security Plan

24 October 2023

PL2305

**Overall
Assessment**

**Reasonable
Assurance**

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2023/24 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2023. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall
Assessment

Reasonable
Assurance

Overall opinion and summary of findings

Our review found that there is a generally sound system of governance, risk management and control in place for the application of the Port Facility Security Plan (PFSP) to ensure the safety of all pier users on cruise days at the Hawes Pier.

However, the following issues were identified which may put at risk achievement of objectives of the plan:

- the Port Facility Security Officer (PFSO) key-person dependency risk previously reported in 2022/23 has not been fully addressed, and contingency arrangements need to be further strengthened in advance of the 2024 season
- more effective oversight and risk management of the PFSP and PFSO role are required.

The following improvement actions were also noted:









- minor record keeping issues noted during the audit site visit should be resolved to ensure the completeness and ongoing review of supporting PFSP documents
- worn Council signage on the central pier wall should be escalated to the section responsible for pier cleaning and maintenance
- the port facilities security operations risk assessment requires updating to include consideration of infection control risks
- G4S contract conditions covering charging for hours worked should be reviewed to ensure that they are fit for purpose.

Areas of good practice

Our review identified:

- the PFSO is an experienced officer who holds relevant and up to date qualifications and understands their responsibility to ensure pier operations are compliant with Department for Transport (DfT) requirements and the PFSP
- during an onsite visit, the G4S security team were observed carrying out checks in line with the PFSP, and team members interviewed demonstrated an understanding of their roles and responsibilities in respect of the PFSP
- it was also noted that a small group of G4S officers with experience of working at the Pier have been made available throughout the current season to ensure greater consistency and familiarity with processes
- all medium and low rated findings raised by Internal Audit in 2022/23 have been implemented, and a sample check confirmed that actions are being sustained.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Port Facility Security Plan Compliance			Finding 1 – Records management	Low Priority
			Finding 2 – Escalation of pier issues	Low Priority
2. Ongoing Governance and Oversight			Finding 3 – PFSO: key person dependency	High Priority
			Finding 4 – PFSO/PFSP: oversight and risk management	Medium Priority
			Finding 5 – H&S risk assessment – infection control	Medium Priority
3. Third party security: contract and operational management			Finding 6 – G4S invoicing and supporting records	Low Priority
4. Outstanding actions from previous year's audit			See Finding 3	N/a

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

Background and scope

The City of Edinburgh Council (the Council) owns, manages and maintains the Hawes Pier (the Pier) port facility in South Queensferry. Security at port facilities in the UK is governed by legislation and guidance including the [Ship and Port Facility Security Regulations \(2004\)](#) and is subject to oversight by the [Maritime Security & Resilience Division](#) of the UK government Department for Transport (DfT).

As owner of the Pier, the Council is responsible for ensuring an appropriate Port Facility Security Plan (PFSP) is in place, and that security arrangements are consistently and effectively applied in line with DfT requirements. The PFSP covers all aspects of security, is prepared and maintained by the Council using a standard DfT template, and subject to annual review and approval by the DfT. One of the key PFSP requirements is a designated Port Facility Security Officer (PFSO); a Council employee responsible for managing and overseeing security arrangements at the Pier on the days when cruise ships are visiting.

During a ship visit, third party users of the Pier must comply with the security procedures outlined in the PFSP. The DfT has the authority to undertake planned or unannounced visits/ inspections as they consider appropriate, and the DfT requires an annual independent audit of the PFSP (completed by the Council's Internal Audit team).

Cruise ship visits

The presence of a cruise ship in the Firth of Forth may present an increased risk of a security incident. Consequently, the Pier is designated by the DfT as a Temporary Restricted Area (TRA) during such visits. The cruise ship season is principally from April to October, with 34 visits scheduled in 2023. Visits usually last one day but occasionally involve anchoring overnight. The PFSP outlines the range of security measures and requirements which the DfT expect to apply at the Pier when cruise ships visit. Aspects of port security are outsourced to a third-party supplier, G4S.

Major Incident Exercises

Four security drills and one major incident exercise are conducted annually in accordance with DfT regulations. Major incident exercises conducted at Hawes Pier include multi-agency personnel. During the audit, plans for a 2023 desktop exercise were in progress, with a full-scale exercise to be held next year.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls to ensure the PFSP content remains compliant with DfT requirements; and confirming that the security controls detailed in the plan are consistently and effectively applied.

Risks

- Regulatory and legislative compliance
- Supplier, contractor, and partnership management
- Health and safety
- Reputational risk
- Fraud and Serious Organised Crime

Limitations of Scope

The following areas were specifically excluded from the scope of our review:

- The DfT had not completed any compliance reviews during the current cruise season, therefore, our audit did not include a review of outcomes of such inspections.

Reporting Date

Testing was undertaken between 16 August and 7 September 2023.

Our audit work concluded on 7 September 2023, and our findings and opinion are based on the conclusion of our work as at that date.

Findings and Management Action Plan

Finding 1 – Records management

Finding Rating	Low Priority
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Some minor record keeping issues were noted during the audit site visit:

- The PFSO’s current counter terrorist check (CTC) clearance letter valid from May 2023 had not yet been added to the PFSP file for audit and DfT inspection. An electronic copy was provided to Internal Audit on request and the PFSO confirmed that they would add the paper copy to the PFSP file.
- A laminated version of the emergency contacts list, updated following the 2022 audit, was held in the PFSP file, however this list does not include any version control to confirm ongoing review and update. The PFSO noted that this had not been prioritised on the basis that no other Council officers currently have clearance to access this, and that up-to-date contact details were held on their mobile phone.
- Some superseded documents were also noted in the PFSP file.

Risks

- **Health and Safety** - out of date contact details could result in delays in contacting relevant Council personnel in an emergency as required
- **Regulatory and Legislative Compliance** – evidence cannot be provided that relevant and valid certificates to manage and operate security arrangements are in place.

Recommendations and Management Action Plan: Records management

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	The PFSP file should be reviewed to ensure that all necessary key documents are held, and accessible to regulators / auditors for inspection, and that any superseded documents are securely disposed of.	PFSO to update file and share file location with Team Leader & Manager.	Executive Director of Place	Service Director - Operational Services Head of Network Management & Enforcement	31/01/2024
1.2	All plans, procedural documents and contact lists maintained and held in the PFSP file should include clear version control, including the date of last review, and the date of the next scheduled review.	PFSO to update file and share file location with Team Leader & Manager.		Transport Manager - Citywide Road Coordination Port Facility Security Officer	31/03/2024

Finding 2 – Escalation of pier issues

Finding
Rating

Low Priority

1 Worn signage:

A health and safety issue relating to signage was highlighted to Internal Audit by the G4S Supervisor during an observed hourly patrol of the pier. Two identical Council signs within the central pier wall were weathered to the point of being either difficult to read or unreadable. From the less worn sign it was noted that the signs included four orders / warnings covering speed, water and slippery surfaces. Whilst not a responsibility of the PFSO, the issue was known about and had also been raised by the local tender boats.

The Roads & Infrastructure Flood Prevention team are responsible for pier maintenance and cleaning however the issue was raised by Internal Audit with the Head of Network Management & Enforcement, who advised that they would explore a temporary solution within their own team until the issue is rectified.

2 Outcomes from DfT Inspection May 2022:

During an inspection in May 2022, the DfT raised concerns in relation to further securing two areas of the Temporary Restricted Area (TRA); these aspects of the inspection were scored as 'in conformity but improvement desirable'. The report noted that the PFSO is aware of the remedies required and is to advise of a time line for the work to be done as soon as they have one from the local authority. This work was ongoing during the 2022 internal audit.

During the current audit, it was confirmed that for one of these areas, further security measures have been put in place, however for the other area, potential solutions investigated have not been progressed due to concerns that they would cause damage to tender boats berthing in this area. It is understood that the DfT signed off on this.

Risks

- **Health and Safety** - failure to adequately highlight and warn of the risks of environmental hazards to pier users and members of the public
- **Regulatory and Legislative Compliance** – inadequate security measures in place to ensure the integrity of the temporary restricted area.

Recommendations and Management Action Plan: Escalation of pier issues

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	Any Council H&S issues identified by any Council officer or other pier user should be recorded in the risk register (to be developed in recommendation 4.4) and escalated as soon as possible to the relevant Council team to ensure a timely resolution.	Designated PFSO to develop a risk register to record any issues identified for discussion at monthly meetings and escalated to relevant teams as required.	Executive Director of Place	Service Director – Operational Services Head of Network Management & Enforcement Transport Manager - Citywide Road Coordination Head of Roads & Infrastructure	31/03/2024
2.2	The Network Management & Enforcement and Roads & Infrastructure services should work together to ensure that the worn signage is replaced as soon as possible.	PFSO/Bridge Team to agree required signage and arrange for this to be installed.		Port Facility Security Officer	31/03/2024
2.3	Should the Council decide that no appropriate course of action can be taken at this time in respect of the TRA issue raised in the DfT inspection in May 2022, this should be added to the service risk register and subject to regular review and monitoring.	PFSO/Bridge Team to agree required measures and arrange for these to be installed.		Service Director – Operational Services Head of Network Management & Enforcement Transport Manager - Citywide Road Coordination Port Facility Security Officer	31/03/2024

Finding 3 – PFSO: key-person dependency

Finding
Rating

High Priority

The following issues were reported by Internal Audit in 2022:

- *Key-person dependencies were noted with no deputy Port Facility Security Officer (PFSO) available for Hawes Pier, and no formally documented contingency arrangements if the PFSO is unable to work.*
- *The need to improve succession planning for the PFSO, and to have a trained PFSO were included in the November 2019 pier risk register as medium actions. The PFSO has also escalated the lack of cover arrangements to line managers during 2020 and 2021.*
- *Whilst it is noted that the G4S security supervisor at Hawes Pier holds a PFSO qualification, DfT rules state that the PFSO must be employed by the City of Edinburgh Council. Therefore, the Council currently only has the one PFSO to provide guidance to the security team and perform the key operational functions of the pier.*

The management action for the above was closed in February 2023 on the basis that an ongoing organisational review would address the issues raised, however during this year's audit fieldwork it was confirmed that this review had not yet taken place.

The need for other Council officers to be identified as additional PFSOs and attend CTC training courses in advance of the 2023 cruise season was highlighted by the PFSO, and work has also been undertaken by management to investigate alternative arrangements (including use of agency workers or other port authorities), however, no formal contingency measures or succession plans were available to support any actions taken to mitigate the risks previously outlined.

In addition, it was confirmed that a key dependency risk specific to the role of the PFSO is no longer reflected in the service risk register; this was subsumed into a wider risk around service review when the risk framework was last reviewed.

The issues raised in 2022 have become more acute, with an increasing number of cruise visits scheduled in the current season (up from 22 visits in 2022 to 34 scheduled visits in 2023), and an excess of 42 visits likely in 2024.

During fieldwork, Internal Audit engaged with a DfT Maritime Security Compliance Manager who confirmed that the DfT would be unlikely to approve a security plan where an agency security officer is the PFSO.

Regarding the deputy role, the Council currently have a third-party deputy arrangement which has been confirmed with the DfT as acceptable. However, the DfT have stated their intention to clarify and strengthen the Port Facility Security Instructions (PFSIs) due to be rolled out to PFSOs later in 2023 to require the PFSO to be an employee of the company who operates the facility.

Risks

- **Health and Safety** - lack of adequate contingency arrangements for the PFSO resulting in an over-reliance and impact on the health and wellbeing of an individual
- **Regulatory and Legislative Compliance / Reputational Risk** - lack of a DfT authorised PFSO present on duty could mean no passengers can legally land on the pier.

Recommendations and Management Action Plan: PFSO: key-person dependency

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.1	<p>Management should further develop and formally document contingency arrangements in an operating procedure to ensure that DfT compliant PFSO cover can be provided in the event that:</p> <ul style="list-style-type: none"> the PFSO is unavailable to work the duration of a cruise call would require a shift change within this role the number of cruise calls within any period of days would require additional PFSO cover on a rotational basis. 	<ul style="list-style-type: none"> A DfT approved system of working has now been implemented. This system allows for the G4S PFSO trained and vetted member of staff named in the PFSP to deputise for CEC PFSO during a period of absence. The above system of working allows for a standard 14 hour shift or for an extended stay by the ship. Further to this, CEC now have an additional members of staff booked on PFSO training in October 2023 to provide PFSO cover should current CEC PFSO be unavailable for work. Additional trained CEC PFSO trained and vetted staff will allow for rota based staffing system going forward. Existing documents will be updated to reflect new ways of working. 	Executive Director of Place	<p>Service Director – Operational Services</p> <p>Head of Network Management & Enforcement</p> <p>Transport Manager - Citywide Road Coordination</p> <p>Port Facility Security Officer</p>	31/03/2024
3.2	Contingency arrangements should include consideration of succession planning in the event that the current PFSO were to leave their post.	Additional members of staff booked on PFSO training in October 2023 to provide PFSO cover should current CEC PFSO be unavailable for work. These staff will undergo appropriate vetting (CTC).			31/12/2023
3.3	Further contingency and succession plans developed should be subject to formal DfT approval before being finalised.	A DfT approved system of working has now been implemented. We will continue to work with DfT to ensure that future staffing /succession plans meet DfT requirements.			31/03/2024

3.4	Where the use of a third-party agency is proposed for any short-term elements of contingency plans developed, this should also be subject to DfT approval prior to being finalised.	A DfT approved system of working has now been implemented. This system allows for the G4S PFSO trained and vetted member of staff named in the PFSP to deputise for CEC PFSO during a period of absence.			Closed – Audit confirmation from DfT received 22/09/2023
3.5	The key dependency risk should be added to the service risk register and actively managed until the risk is mitigated to an acceptable level.	A risk on PFSO Resilience and Future Models of Delivery will be added to the relevant risk registers.			31/12/2023

Finding 4 – PFSO/PFSP: oversight and risk management

Finding Rating

Medium
Priority

Line Management

Management within Network Management and Enforcement advised that they have a clear understanding of both the operational and regulatory duties of the PFSO, and of the qualifications, experience and resources required to operate the facility, and that there are arrangements in place to support the PFSO in their duties.

Despite the support arrangements and understanding of general duties, audit found that there is a knowledge gap caused by a lack of other CTC trained officers within the service with access to the PFSP. This results in the support framework, including one-to-one check-ins, being less effective, and a reliance being placed on the diligence of the PFSO to ensure compliance with the plan and to self-monitor continued accreditation for their role.

It is also noted that uncertainties around the proposed organisational review and future alignment of the PFSO role have also impacted on operational effectiveness.

CTC Clearance

The lack of additional Council officers with CTC clearance also means that there is no opportunity for internal review of annual updates of the PFSP prior to submission to DfT for approval.

In discussions with Internal Audit, the DfT Maritime Security Compliance Manager confirmed that it would not be appropriate to give managers who do not have CTC clearance a full copy of the plan, however, it would be acceptable for the plan to be discussed with management where necessary, and that in sharing aspects of the plan there needs to be an awareness of the implications of the plan and its instructions. In practical terms, this means that the PFSO could share sections of a paper copy of the plan in an in-person meeting with a manager in order to review operations and promote more meaningful operational and performance discussions.

Risk Management

It is also noted that a risk register to identify, capture, assess and manage the risks associated with operation and delivery of the PFSP is not currently in place.

Risks

- **Regulatory and legislative compliance** - lack of effective oversight of compliance with the PFSP
- **Governance and decision making** – lack of effective risk management framework.

Recommendations and Management Action Plan: PFSO/PFSP: oversight and risk management

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
4.1	Regular meetings should be scheduled between line management and the PFSO, in tandem with appropriate access being given to sections of the plan, in order to promote more effective meetings.	Regular meetings between designated CEC PFSO, Team Leader and Manager have now been diarised (4 th Tuesday of every month). Other PFSO trained staff (who will be able to deputise for designated officer) will join these meetings as and when required.	Executive Director of Place	Service Director – Operational Services Head of Network Management & Enforcement Transport Manager - Citywide Road Coordination	31/12/2023
4.2	Management should put a process in place to ensure that CTC certification does not lapse for the current PFSO, and for any other officers identified to cover this role.	Propose production of process maps to cover PFSO duties and Hawes Pier management. We will include a CTC certification check in one of these processes.		Port Facility Security Officer	31/03/2024
4.3	The PFSP should be subject to a second person check prior to being submitted to the DfT for annual approval, for example by discussion of proposed updates with a manager or another officer with CTC clearance.	Second person check of the PFSP to be undertaken by a PFSO trained and vetted person within CEC.			31/03/2024
4.4	In line with the Council's Risk Management Framework , a risk register for the PFSP should be developed and reviewed on a quarterly basis, ensuring that current and emerging risks are captured, documented, assessed, with mitigating action identified and implemented, and risks escalated to Service and Directorate management and the Council's Corporate Leadership Team risk committees where appropriate.	Designated PFSO to develop. Any issues identified can be discussed at monthly meetings and escalated to Service and Directorate management as required.			31/03/2024

Finding 5 – H&S risk assessment - infection control

Finding Rating	Medium Priority
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The current Port Facilities Security Operations risk assessment does not include consideration of any risks due to infections carried by passengers / crew or any other pier users or workers, for example, from Covid-19.

A maritime declaration of health form is received by the PFSO prior to each call, and this includes health questions confirming if there is anyone on board suspected of having a disease of an infectious nature, and any conditions on board which may lead to infection or spread of disease. In an example form provided for an August 2023 cruise, the answer to both questions was yes.

The PFSO noted in respect of Covid-19 that as there are no additional mandatory protections or restrictions currently required, it would be difficult to manage the risk effectively. It was also noted that cruise liners no longer routinely test for Covid-19; only now testing when symptoms are displayed.

The PFSO confirmed that infection control is considered when planning security drills and exercises, used to test elements of the PFSP, and a desktop exercise planned during September 2023 is to include infection control management.

Internal Audit consulted with a Council Health and Safety Adviser who noted that it would be good practice to update the risk assessment to record ongoing infection control issues, recommending reference to the following Scottish Government guidance, which includes a summary of the latest developments and sources of information and support, including sector-specific guidance:

- [Coronavirus in Scotland](#)
- [Coronavirus \(COVID-19\): safer workplaces and public settings](#)
- [Ventilation guidance](#)

Risks

- **Health and Safety** - failure to consider all key health and safety risks to Council officers, third party agents and citizens working and passing through the pier.

Recommendations and Management Action Plan: H&S risk assessment – infection control

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
5.1	Infection control should be added as a hazard to the Port Facilities Security Operations risk assessment and include consideration of any existing controls, and also any further actions that could be taken to minimise the risk, with reference to relevant Scottish Government guidance.	<p>Risk assessments will be updated in line with current procedures and recommendations.</p> <p>Health & Safety and risk assessment will be included as an item at the monthly meetings to ensure risk assessments are updated as infection control advice changes.</p>	Executive Director of Place	<p>Service Director – Operational Services</p> <p>Head of Network Management & Enforcement</p>	31/03/2024

	<p>This should include:</p> <ul style="list-style-type: none"> • remaining vigilant, in order to respond quickly and effectively to any changes in public health guidance • giving special consideration to areas of restricted environments <p>Management should seek support and guidance from the Council Health and Safety team as required.</p>	<p>Controls will be reviewed regularly.</p>		<p>Transport Manager - Citywide Road Coordination</p> <p>Head of Roads & Infrastructure</p> <p>Port Facility Security Officer</p>	
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Finding 6 – G4S invoicing and supporting records

Finding
Rating

Low Priority

Invoicing

Security duties are undertaken by a team of officers provided by G4S under contractual terms. Due to concerns raised by the PFSO as to the consistency and accuracy of invoicing, the contract terms and conditions were reviewed by Internal Audit against current practice.

In relation to maritime duties, relevant sections of the contract specification are:

- the security team arrives on site **one hour prior to the anchorage** of the cruise ship
- there must be two security staff (one female and one male) on the security gate at all times **until the cruise ship departs**.
- the security team will consist of five staff at all times; one supervisor and four security officers, and that there must be a minimum of two female staff on duty for each cruise liner **up to 13 hours**. Should the duration go beyond 13 hours, the Service Provider will have a handover of staff.
- the Service Provider will provide officers to fulfil the operational manpower requirements - **100% Actual** to Contract (check **timesheets** / Daily Occurrence Books, iSAMS reporting)'.

The majority of cruise ships (27 of 34 in 2023) are scheduled to anchor at 7:00 and depart at 20:00; a total of 13 hours. In line with the contract, for this standard shift G4S officers would start work at 6:00 but may be permitted by the PFSO to leave prior to the cruise departure time if no longer required.

Cruises invoiced in June 2023 were reviewed by Internal Audit and it was noted that the 13-hour maximum shift period was consistently exceeded; **14 hours were routinely invoiced** for staff and 15 hours for the supervisor, and that hours worked were consistently paid until 20:00 hours irrespective of actual finish time.

From our review of the contract terms, the 13-hour shift maximum can never be met for standard cruise calls as officers are required from one hour prior to anchorage up to when the ship departs; a period of 14 hours. No shift changes were noted in the period reviewed, so either this condition, or the requirement to invoice actual hours worked is being routinely exceeded.

Staffing Levels and ratios

While the PFSO confirmed that contract conditions in respect of required staffing levels and male to females ratios had been met in the current season, no local time and attendance records were available to confirm this. Any issues are raised directly with the contractor, and finishing times advised verbally by the PFSO to the G4S supervisor to email on to their manager.





Risks

- **Supplier, contractor, and partnership management** - contract hours charged are not based on actual hours worked and limited evidence that staffing levels and ratios are met.

Recommendations and Management Action Plan: G4S invoicing and supporting records

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
6.1	<p>The contract terms and conditions should be reviewed, and a decision taken to provide an agreed position on the following:</p> <ul style="list-style-type: none"> If a working pattern of 06:00 up to 20:00 is deemed an acceptable length for a single shift, the contract should be varied to allow for this shift duration. If it is acceptable to management that officers can be routinely stood down early but still be paid until the ship departure time, this should also be made clearer in the contract specification. 	<p>Contract terms and conditions are currently being reviewed by the PFSOs manager and G4S with any amendments to be in place prior to the 2024 cruise ship season.</p>	<p>Executive Director of Place</p>	<p>Service Director – Operational Services</p> <p>Head of Network Management & Enforcement</p> <p>Transport Manager - Citywide Road Coordination</p> <p>FM Security Manager</p> <p>Port Facility Security Officer</p>	<p>31/03/2024</p>
6.2	<p>A Council attendance record should be completed and held by the PFSO detailing the names, gender and attendance times for all G4S Officers to ensure that contractual terms can be effectively monitored.</p>	<p>This will be included in operational instructions for site going forward.</p>	<p>Executive Director of Place</p>	<p>Service Director – Operational Services</p> <p>Head of Network Management & Enforcement</p> <p>Transport Manager - Citywide Road Coordination</p> <p>Port Facility Security Officer</p>	<p>31/03/2024</p>

Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed		Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory		Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity		Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity		Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings	
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.