

# NHS Lothian Internal Audit Report 2021/22 COP 26 – Responding to Emergencies

Assurance Rating: **Moderate Assurance**

Date 09 August 2021

Final Report

# Contents

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## Timetable

- Date closing meeting held: 5<sup>th</sup> August 2021
- Date draft report issued: 5<sup>th</sup> August 2021
- Date management comments received: 6<sup>th</sup> August 2021
- Date Final report issued: 9<sup>th</sup> August 2021
- Date presented to Audit and Risk Committee: 23<sup>rd</sup> August 2021

This report has been prepared solely for internal use as part of NHS Lothian's internal audit service. No part of this report should be made available, quoted or copied to any external party without Internal Audit's prior consent.

# Executive Summary

## Introduction

Coming out of the COVID-19 pandemic, large events are planned to go ahead as normal. Scotland will host the delayed 26th UN Climate Change Conference of the Parties (COP26) in Glasgow on 31<sup>st</sup> October -12th November 2021. The summit will bring parties together to accelerate action towards the goals of the Paris Agreement and the UN Framework Convention on Climate Change. The last two summits have had more than 20,000 delegates and Scotland is understood to be working on the basis that as many as 10,000 - 12,000 could attend.

The Civil Contingencies Act 2004 ("the Act"), seeks to minimise disruption in the event of an emergency and to ensure that the UK is better prepared to deal with a range of emergencies. An emergency is defined by the Act as a situation that threatens serious damage to human welfare, the environment, or the security of the UK.

This legislation outlines the key organisations responsible for ensuring the effective management of emergencies in Scotland. This includes the police, fire departments, NHS Health Boards and local authorities. As a Category 1 responder, NHS Lothian must ensure they are prepared for a major incident or emergency and are able to put local arrangements in place for civil protection. Good practice guidance 'Responding to Emergencies' was published in 2017 to support responders in planning their response.

Given the recent Covid-19 pandemic and the potential for further 'waves' of the virus as well as the media attention COP26 will attract, it is imperative that NHS Lothian are prepared for this event and the potential for an emergency response. Additionally, the Scottish Government passed legislation in January 2021 to include the IJBs as a Category1 responder and it is important that agreements are in place to ensure each party has defined roles and responsibilities in the event of an emergency.

## Scope

We have assessed the design of controls in place for NHS Lothian's resilience plans, including how this considers other stakeholders such as the IJBs. We have reviewed NHS Lothian's resilience plans, including any testing activities undertaken as well as how lessons learned exercises have informed the plans, to ensure readiness for COP26.

We have considered the controls in place to the following risks to the organisation:

- NHS Lothian's resilience plans are not up to date and have not been approved by an appropriate committee;
- NHS Lothian's resilience plans are based on relevant guidance;
- NHS Lothian's resilience plans do not consider various types of incidents with a tailored approach depending on the situation;

- It is not clear who is responsible in a situation where the Chief Executive is unavailable, and the relevant CMT members are not able to work the control room;
- NHS Lothian's resilience plans do not take into account the various stakeholders, including other Category 1 responders, and the part they play in relation to emergencies;
- Resilience plans have not been prepared in consultation with the stakeholders identified;
- NHS Lothian have not incorporated the new role of the IJBs as Category 1 responders into their plans or considered if the emergency impacts both the health board and IJB who takes the lead;
- NHS Lothian do not perform testing over their resilience plans which considers emergencies which may arise during COP26 and the impact they might have;
- NHS Lothian do not undertake lessons learned exercises considering any areas for improvement following testing activities relating to COP26; and
- Lessons learned are not sufficiently built into resilience plans going forwards, to ensure the response to COP26 emergencies are prepared as possible.

## Approach

We have met with relevant staff and reviewed documentation to assess the controls in place around emergency planning. We have considered what testing activities have taken place and how the outcomes of these have been incorporated into future iterations of resilience plans to address areas for improvement. We have also considered how NHS Lothian's plans incorporate the interdependencies of various stakeholders, including the IJBs in their new role as Category 1 responders.

A complete list of staff involved in the audit and documents reviewed can be seen at Appendix 3.

## Acknowledgments

We would like to thank all staff consulted during this review for their assistance and cooperation.

## Limitations in Scope

Please note that our conclusion is limited by scope. It is limited to the risks outlined above. Other risks that exist in this process are out with the scope of this review and therefore our conclusion has not considered these risks. Where sample testing has been undertaken, our findings and conclusions are limited to the items selected for testing.

Our work includes testing assurances over the resilience plans, the role of IA is not to test the plans themselves.

This report does not constitute an assurance engagement as set out under ISAE 3000.

## Summary of Findings

We have concluded that the controls in place in respect of NHS Lothian's resilience plans and their consideration of other stakeholders such as IJB provides a **MODERATE** level of assurance. The table below provides a summary of the findings. The ratings assigned are based on the agreed internal audit rating scale (**Appendix 4**).

Detailed findings, recommendations and agreed management actions are found in Section 2 of this report.

MODERATE assurance with improvement required			
HIGH	MEDIUM	LOW	ADVISORY
-	2	2	-

Ref	Issue	H	M	L	A
2.1	Review and approval of resilience plans	-	1	-	-
2.2	Compliance of strategic plan with the national MIMC guidance	-	1	-	-
2.3	Responsibilities of IJB in emergency situation	-	-	1	-
2.4	Implementation of resilience plan testing, lessons learned processes and the use of action plans to improve practices	-	-	1	-
<b>TOTAL</b>		-	2	2	-

## Conclusion

NHS Lothian have clear controls and processes in place to allow them to respond to an emergency if followed. Planning for such an event has been carried out at different levels with an overarching strategic approach prepared. NHS Lothian can demonstrate it has worked well with other stakeholders such as Police Scotland, Scottish Ambulance Service, Local Government etc. helping to plan an effective multi agency approach to emergency situations.

The executive team are prepared to respond in an emergency situation. Each year they are involved in exercises to practice the emergency response protocols. There has been a virtual control room set up since the Covid 19 pandemic and virtual tours of this have taken place for executive team members. In addition to this, the pandemic has given the exec team practical experience using and running the control room. Therefore, in the absence of the chief executive, the exec team have sufficient skills and experience to take on their responsibilities.

While the key mechanisms are in place, some improvements are needed to the detail of strategic level plans and the review process of operational plans.

Some areas of the strategic plan which could be strengthened have been identified. The treatment of mass casualties with burns and the specific response of NHS Lothian given their capacity has not been included. There is also no consideration of the need to complete a 'hot' review and more detailed follow up review of the response including the timeframes associated with these reviews (being 2 weeks and being 1 month from the incident). It should be clear who is responsible for leading and delivering these.

In order to be prepared for the upcoming COP 26 summit, NHS Lothian must implement their testing schedule for resilience response. It is vital that actions are taken forward from these tests and from other lessons learned in a timely manner.

## Follow Up

Approximately two weeks following issue of the final Internal Audit report, a member of the Audit Team will issue an 'evidence requirements' document for those reports where management actions have been agreed. This document forms part of the follow up process and records what information should be provided to close off the management action.

The follow-up process is aligned with the meetings of the Board's Audit & Risk Committee. Audit Sponsors will be contacted on a quarterly basis with a request to provide the necessary evidence for those management actions that are likely to fall due before the next meeting of the Audit and Risk Committee.

# Management Action Plan

## Finding 2.1 – Review and approval of resilience plans

Medium

### Background

NHS Lothian have a suite of documentation around resilience planning and response. We have identified three layers of response being strategic, tactical and operational.

NHS Lothian has a Strategic Incident Management Plan which is the overarching planned response to an incident. This plan has been prepared in accordance with the national guidance published by NHS Scotland and with other available guidance such as Response Activation Protocol published by the East of Scotland Regional Resilience Partnership.

At a hospital site level there are tactical plans which, while linking to the overall strategic plan, provide greater detail on how that specific site will respond to an incident and the part they will play in line with the type of incident, type of casualties etc.

Finally, there are several operational plans covering service departments. The operational plans drill down further into the steps taken should an incident occur and how the service will support the health board as a whole to respond.

### Observation and Risk

We have reviewed the Strategic Incident Management Plan, the three tactical plans for the main hospital sites and a sample of 25 operational plans (in line with IA sample size methodology) to confirm they have been reviewed by the appropriate committee or Service Lead and are in date.

The Strategic Incident Management Plan was last approved by the Resilience Committee in August 2020. This plan is up to date with next review due in June 2022. There is also a separate pandemic response plan which has been updated following the Covid 19 pandemic.

Our testing of the tactical and operational plans involved ensuring they are up to date and to confirm that each plan had been finalised with all comments relating to a draft document removed. To do this, we referred to the document control table within each plan. This is a standard table used in all resilience plans and other policy and procedural documents across NHS Lothian. The table sets out key information such as the document version, author, status (e.g. draft, final), the date last reviewed/approved, who or what group approved, date next due for review etc. The plans are to be reviewed annually in October, therefore the expected approval is October 2020 with a review date of October 2021. We recognise the potential for some exceptions to this if plans have been given an extension.

The three main sites tactical plans, Royal Infirmary Edinburgh (RIE), St John's Hospital (SJH) and Western General Hospital (WGH) have been tested using the document control tables as explained above. The SJH and WGH tactical plans are fully up to date, however the RIE plan has not been finalised, still noted as in draft form. There is a risk of confusion over the validity of the document and that in an emergency situation, it is not clear which plan should be used.

The operational plans have also been tested using the document control sheet as explained above and results have been shown in Appendix 1.

The results show that 19 out of the total 25 tested were not finalised, still marked as a 'draft' document. If plans are marked as 'Draft' rather than 'Final', this could cause confusion over the validity of the document. There is a risk that it is not clear which plan should be used in an emergency situation.

The results also show 16 plans which are not up to date (have not been reviewed in the last 12 months). If plans are not kept up to date, there is a risk that emergency response protocols are no longer suitable and NHS Lothian are unable to respond effectively to an emergency situation.

In addition to the above sample testing, we carried out a reasonableness check over the full population of plans. Each year the executive team provide a signed assurance form alongside copies of the most up to date plans under their service line. The last submission deadline for assurance forms was 31<sup>st</sup> October 2020, we noted that 8 areas did not submit in line with this deadline (listed within Appendix 2). While these were subsequently received, the timeliness of assurances this year is of particular importance. If the assurances are not obtained by 31<sup>st</sup> October 2021 as scheduled, resilience plans may not be up to date for the start of COP 26. With out of date plans, there is a risk that NHS Lothian are unprepared to respond in an emergency.

### **Recommendation**

With the upcoming November COP 26 summit, and all resilience plans at an operational level to be reviewed in October 2021. We recommend that NHS Lothian take a pro-active approach in receiving these updated plans and assurances. This will ensure all plans are up to date before the summit begins in early November. All documents should be accurately marked as final and stored in the Civil Contingencies shared file.

A strict follow up procedure should be in place, holding to account service leads for late submissions of assurances.

**Finding 2.1 – Review and approval of resilience plans****Medium****Management Response**

NHS Lothian accepts this recommendation.

**Management Action**

An action plan has been developed to address the recommendation.

- Requests for the receipt of up-to-date plans will be issued on 1 September 2021 with a return date of 30 September 2021.
- The Assurance Pro Forma will be updated to ensure:
  - All plans are finalised and NOT in draft particularly within the document control box and footers
  - Version numbering is NOT numbering (i.e. v3.9) but month and years e.g. October 2021-2022

The action plan will be submitted to the NHS Lothian Resilience Committee on 16 August 2021 with this action completed.

**Responsibility:****Ian Orr – Head of Resilience****Target Date:****16 August 2021**

Background

As described previously, NHS Lothian has a Strategic Incident Management Plan which is the overarching planned response to an incident. This plan has been prepared in accordance with the national guidance published by NHS Scotland – Major Incidents Involving Mass Casualties (MIMC) and with other available guidance such as Response Activation Protocol published by the East of Scotland Regional Resilience Partnership (East RRP).

Observation and Risk

We have reviewed the Strategic Incident Management Plan against national guidance MIMC and East RRP. Our comparison against East RRP shows no exceptions. However, in comparing the Plan against the MIMC guidance, there are some considerations which have not been made:

- The MIMC guidance outlines specific ways in which to treat burns patients including the triaging of these patients. The plan does not address how NHS Lothian will respond to burns victims in line with the capacity and resources they have as a health board.
- The MIMC guidance states that a 'hot' debrief must be undertaken within two weeks of the incident and that within one month, a further structured debrief with lessons learned should be undertaken. While this is mentioned within tactical level plans and action cards, there is no consideration of the timelines and how they will be met.
- The MIMC guidance notes that all plans and conduct in an emergency situation must be in adherence to the Equality Act and the Human Rights Act. While we have not noted any non-compliance with these Act's, the plan does not specifically mention adherence with these.
- The MIMC guidance notes the importance of communications and how these will be tailored for those with disabilities, special needs or those who wish to access interpretation services. It also makes reference to the psychosocial support which should be offered and communicated to stakeholders involved in an incident. The plan does not include these details or refer to other NHS Lothian policies which do.

Without adequate consideration of the treatment of burns patients in line with the capacity NHS Lothian have for this and the logistics of treatment of burns, patients may not be given the care they need in an efficient way and the overall response in an emergency could be compromised.

While mitigation of these other points from the plan does not cause concern over the overall emergency response, there is a risk that the approach does not meet the needs of everyone in a fair and just way.

**Recommendation**

NHS Lothian should consider making these changes to the Strategic Incident Management Plan to align this further with the national guidance. In doing so this will create a plan which is linked to already embedded processes, strengthening the overarching approach to an emergency situation.

**Management Response**

NHS Lothian accepts this recommendation.

**Management Action**

An action plan has been developed to address the recommendation.

- The NHS Lothian Strategic Incident Management Plan will be updated to include the 4 bullet points above in the Observation and Risk section. (All other resilience plans will be reviewed and updated to include the 4 bullet points).
- The Plan will be renamed the **Strategic Resilience Plan** to bring it into line with all other resilience plans.
- The Plan will be updated in accordance with those outlined in Recommendation 2.1.

The action plan will be submitted to the NHS Lothian Resilience Committee on 16 August 2021 with this action completed.

**Responsibility:**

Ian Orr – Head of Resilience

**Target Date:**

16 August 2021

Background

In October 2020, NHS Lothian, alongside the Scottish Resilience Partnership, the Third Sector Collaborative, IJB Chief and Finance Officers, the Chief Executives of the Local Authorities and all Health Boards (including COSLA) received confirmation of the consultation for including IJBs as category 1 responders.

In January 2021 the cabinet secretary for Health and Sport wrote to confirm that the Scottish Government had concluded that the results of that consultation showed that there was no clear equality, operational or strategic barriers to progressing the proposal and legislating for the inclusion of IJBs within the Civil Contingencies Act 2004 as Category 1 responders. The amendment to the legislation was laid before the Scottish parliament on 18 January 2021 and came into effect on 18 March 2021.

As a result of this change to legislation, the IJBs play a larger role in emergency response. This requires NHS Lothian to adapt their resilience plans to coordinate with the plans of the IJB as well as the other category 1 responders they already work with and consider within their plans.

Observation and Risk

NHS Lothian resilience plans do not take into consideration the part the IJB play in response to an emergency. We recognise that, in response to the new legislation NHS Lothian and the IJB executive team have agreed that the existing collaborative arrangements within Lothian should remain as they had been demonstrated to be effective in the past. This is evidenced via CMT meeting minutes which show in attendance NHS Lothian and IJB executives.

In addition to this, a letter has been sent by NHS Lothian to the IJB confirming the agreement made. However, there has been no response or acknowledgement of this letter. NHS Lothian have made no formal agreement with the IJB around any additional arrangements needed for COP 26 preparations including ways in which IJB can contribute to the overall response. There is a risk that the IJB executives are not in agreement as this has not been formally documented and recognised out with the CMT minutes, written up internally by NHS Lothian.

If NHS Lothian fail to collaborate effectively with the other category 1 responders (including the IJB) they will be in breach of the Civil Contingencies Act 2004.

**Recommendation**

Formal confirmation from the IJB should be sought, outlining their agreement with the current Lothian emergency response arrangements.

NHS Lothian should consider whether the IJB will be involved at all in the response and consider what actions should be taken to ensure preparedness for COP 26.

**Management Response**

NHS Lothian accepts this recommendation.

**Management Action**

An action plan has been developed to address the recommendation.

- This recommendation will be discussed at the NHS Lothian Resilience Committee on 16 August 2021 where the four IJB Chief Officers will be asked for written formal confirmation of their agreement to the letter sent by Jim Crombie on 17 June 2021 outlining the Lothian emergency arrangements.

The action plan will be submitted to the NHS Lothian Resilience Committee on 16 August 2021 with a completion date of 31 August 2021.

**Responsibility:**

Ian Orr – Head of Resilience

**Target Date:**

31 August 2021



Background

NHS Lothian recognise the increased vulnerability and potential overwhelming of services around the time of COP 26. In the event of a major incident, infrastructure failure or other circumstance, NHS Lothian must be able to act quickly to protect their staff, their patients and the public. While adverse circumstances are not limited to an event like COP 26, the nature of the event and the high profile, public figures in attendance give rise to a greater risk. As such NHS Lothian have been preparing in the following ways:

- Ensuring resilience plans and other response plans are up to date (Annually).
- Liaising with multi agency groups such as Police Scotland and Scottish Ambulance Service.
- Conducting exercises to check resilience plans are adequate and to understand staff preparedness (Regularly with additional COP 26 specific exercises).
- Evaluating lessons learned from internal exercises and similar external events which have taken place recently such as the previous summit held in Paris (COP 21) and the recent summit held in Cornwall (G7).
- Preparing action plans from lessons learned identified to ensure preparedness by November 2021.

Observation and risk

We have reviewed the resilience plans at strategic, tactical and operational levels and concluded on this within Finding 2.1. There is a risk that some operational areas are less prepared than others due to out of date plans.

We have also reviewed communications and interactions with multi agency groups, this represents an area of good practice.

While coordinated exercises to test resilience plans are usually completed on an annual basis, the latest test was completed in May 2019 due to Covid 19. We recognise that the current circumstances of the pandemic have resulted in capacity and staffing issues across the whole NHS. As a result, management across the NHS are making difficult decisions around movement of staff, creating more capacity and freeing space, the type of decisions which must also be made in an emergency situation. Therefore, the corporate team will be completing a debrief exercise on 26<sup>th</sup> August looking back on the previous 4-6 weeks in practice. This will include identifying practice that went well, practice that did not go so well and ways in which they can improve. From this exercise, an action plan will be produced and discussed by the corporate team on 16<sup>th</sup> September. A final exercise will be completed on 7<sup>th</sup> October to test out of hours preparedness.

We are satisfied that the plans in place are the most suitable in the current circumstances and, if executed will prepare NHS Lothian to respond well in an emergency situation. If these planned events do not go ahead, there is a risk that lessons learned are not identified and action plans with strict timescales are not implemented, NHS Lothian will not be adequately prepared for an emergency situation.

In addition to the above plans, lessons learned from COP 21 have been identified by Scottish Ambulance Service (SAS) and lessons learned from the G7 summit by the Scottish Government. NHS Lothian have not yet had access to these, however, with COP 26 drawing near, it is important that these are obtained and actioned to allow any necessary changes to be embedded on time. If these are not obtained and addressed in the context of NHS Lothian, there is a risk that mistakes are repeated, compromising the safety of staff, patients and the public.

**Recommendation**

The outlined exercises should go ahead as planned. Lessons learned from these exercises should be identified and drawn into an action plan. The action plan should have tight timescales and assigned owners while also being monitored closely by the Resilience Committee and executive team as necessary.

The lessons learned from COP 21 and G7 should be obtained as soon as possible and actioned in the context of NHS Lothian, as per the above.

**Finding 2.4 – Implementation of resilience plan testing, lessons learned processes and the use of action plans to improve practices.**

**Low**

**Management Response**

NHS Lothian accepts this recommendation.

**Management Action**

An action plan has been developed to address the recommendation.

- A debrief exercise will take place on the 25 August to identify lessons learned from organisational pressures over the previous 6-8 weeks. A lessons learned action plan will be developed from this exercise with a completion date of the 15 September 2021.
- An event to be held on the 16 September to review the lessons learned action plan and to discuss NHS Lothian's preparedness for COP26.
- A tabletop exercise will take place on the 7 October 2021 with a scenario based on an out-of-hours incident. Any identified gaps will be developed into an action plan with a completion date of 15 October 2021 and submitted to ELT on 19 October 2021.

The action plan will be submitted to the NHS Lothian Resilience Committee on 16 August 2021 with a completion date of 19 October 2021.

**Responsibility:**

**Ian Orr – Head of Resilience**

**Target Date:**

**19 October 2021**

# Appendices

# Appendix 1 – Operational Plan Testing Conclusions

Sample Number	Has the document been finalised?	Is the plan up to date?
1	✓	✓
2	X	✓
3	X	✓
4	X	X
5	X	X
6	X	X
7	✓	X
8	✓	X
9	✓	X
10	X	X
11	✓	X
12	X	X
13	✓	X
14	X	X
15	X	X
16	X	X
17	X	✓
18	X	✓
19	X	✓
20	X	✓
21	X	X
22	X	X
23	X	X
24	X	✓
25	X	✓
<b>Compliant</b>	6	9
<b>Non – Compliant</b>	19	16
<b>Total</b>	25	25

## Appendix 2 – Areas where assurance pro forma was provided late

Number	Area/group
1	RIE
2	EdinH&SCP (extension granted)
3	Finance
4	Occupational Health
5	Infection Prevention Control
6	Communications
7	Strategic Planning
8	MLH&SCP

# Appendix 3 – Staff Involved and Documents Reviewed

## Staff Involved

- Head of Resilience
- Business Support Officer, Public Health
- Deputy Chief Executive
- Executive Director, Medical
- Executive Director, Nursing, Midwifery and Allied Healthcare Professionals
- Chief Officer for Acute Services
- Director of Primary Care

## Documents Reviewed

- Strategic Resilience Plan
- 3 Tactical Resilience Plans
- 25 Operational Resilience Plans
- Operational Plans Assurance Report October 2020
- Virtual control room documentation
- COP 26 Edinburgh Working Group meeting minutes, agendas and papers
- COP 26 Healthcare Planning Group meeting minutes, agendas and papers
- Communications around IJB as category 1 responder
- Exercise Malcom planning documents, lessons learned and action report, 2019
- Exercise Mary and Margaret planning documents

# Appendix 4 – Our IA Report assurance levels

The table below shows the levels of assurance we provide and guidelines for how these are arrived at. We always exercise professional judgement in determining assignment assurance levels, reflective of the circumstances of each individual assignment.

Rating	Definition	When Internal Audit will award this level
<b>Significant assurance</b>	<p>The Board can take reasonable assurance that the system(s) of control achieves or will achieve the control objective.</p> <p>There may be an insignificant amount of residual risk or none at all.</p>	<p>There is little evidence of system failure and the system appears to be robust and sustainable. The controls adequately mitigate the risk, or weaknesses are only minor (for instance a low number of findings which are all rated as 'low' or no findings)</p>
<b>Moderate Assurance</b>	<p>The Board can take reasonable assurance that controls upon which the organisation relies to achieve the control objective are in the main suitably designed and effectively applied.</p> <p>There remains a moderate amount of residual risk.</p>	<p>In most respects the "purpose" is being achieved. There are some areas where further action is required, and the residual risk is greater than "insignificant".</p> <p>The controls are largely effective and in most respects achieve their purpose with a limited number of findings which require management action (for instance a mix of 'medium' findings and 'low' findings)</p>
<b>Limited Assurance</b>	<p>The Board can take some assurance from the systems of control in place to achieve the control objective, but there remains a significant amount of residual risk which requires action to be taken.</p>	<p>This may be used when:</p> <ul style="list-style-type: none"> <li>There are known material weaknesses in key control areas.</li> <li>It is known that there will have to be changes that are relevant to the control objective (e.g. due to a change in the law) and the impact has not been assessed and planned for.</li> </ul> <p>The controls are deficient in some aspects and require management action (for instance one 'high' finding and a number of other lower rated findings)</p>
<b>No assurance</b>	<p>The Board cannot take any assurance from the audit findings. There remains a significant amount of residual risk.</p>	<p>The controls are not adequately designed and / or operating effectively and immediate management action is required as there remains a significant amount of residual risk (for instance one Critical finding or a number of High findings)</p>

# Appendix 2 - Continued

The table below describes how we grade our audit recommendations based on risks

Rating	Description	Possible features
<b>High</b>	Findings that are fundamental to the management of risk in the business area, representing a weakness in the design or application of activities or control that requires the immediate attention of management	<ul style="list-style-type: none"> <li>▪ Key activity or control not designed or operating effectively</li> <li>▪ Potential for fraud identified</li> <li>▪ Non-compliance with key procedures / standards</li> <li>▪ Non-compliance with regulation</li> </ul>
<b>Medium</b>	Findings that are important to the management of risk in the business area, representing a moderate weakness in the design or application of activities or control that requires the immediate attention of management	<ul style="list-style-type: none"> <li>▪ Important activity or control not designed or operating effectively</li> <li>▪ Impact is contained within the department and compensating controls would detect errors</li> <li>▪ Possibility for fraud exists</li> <li>▪ Control failures identified but not in key controls</li> <li>▪ Non-compliance with procedures / standards (but not resulting in key control failure)</li> </ul>
<b>Low</b>	Findings that identify non-compliance with established procedures, or which identify changes that could improve the efficiency and/or effectiveness of the activity or control but which are not vital to the management of risk in the business area.	<ul style="list-style-type: none"> <li>▪ Minor control design or operational weakness</li> <li>▪ Minor non-compliance with procedures / standards</li> </ul>
<b>Advisory</b>	Items requiring no action but which may be of interest to management or which represent best practice advice	<ul style="list-style-type: none"> <li>▪ Information for management</li> <li>▪ Control operating but not necessarily in accordance with best practice</li> </ul>





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