

Internal Audit



Use of Nursing and Midwifery Workload and Workforce Planning Tools

August 2018

Internal Audit Assurance assessment:

Objective One	Objective Two	Objective Three	Objective Four	Objective Five
Moderate Assurance	Moderate Assurance	Moderate Assurance	Moderate Assurance	Limited Assurance

Timetable

Date closing meeting held: 5 June 2018

Date draft report issued: 8 June 2018

Date management comments received: 31 July 2018

Date Final report issued: 2 August 2018

Date presented to Audit and Risk Committee: 28 August 2018

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Introduction

Boards are required by CEL 32 (2011) Revised Workforce Planning Guidance to annually use the various safe staffing models and tools (12 nationally accredited nursing and midwifery workload tools plus a tool for professional judgement are used alongside care-quality indicators to estimate establishment needs) that are available nationally for all NHS Boards to complete across a range of specialties. The information in these models is used to inform the staffing complement for the year, including ratios of qualified to trainee staff, and how the staffing needs will be funded. This process will provide the underpinning of future safe staffing legislation due to be enacted by April 2019.

The outputs from the tools are agreed by the Associate Nurse Directors and Chief Nurses for their respective areas, and are then reviewed alongside the underlying assumptions made when completing the tool in order to get consistent decision making across NHS Lothian.

This review report builds on the findings of an Internal Audit report titled 'Workforce Planning – Inpatient Nursing and Midwifery' issued in June 2015. The main outcome for this audit was the production of the *NHS Lothian Nursing & Midwifery Workload and Workforce Planning Procedures* (the *NHS Lothian Procedures*).

Scope

The audit reviewed controls and processes in place surrounding the completion, scrutiny and challenge and subsequent use of the Nursing and Midwifery Workload and Workforce Planning Tools (NMWWP tools) across NHS Lothian. We compared practices across the three Acute Adult Hospitals, the Royal Hospital for Sick Children, and one community site within East Lothian Health & Social Care Partnership.

Acknowledgements

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

Executive Summary

Summary of Findings

The table below summarises our assessment of the risks and the adequacy and effectiveness of the controls in place to meet each of the risk areas agreed for this audit. Definitions of the ratings applied to each action are set out in Appendix 1.

No.	Control Objectives	Assurance Level	Number of findings			
			Critical	High	Medium	Low
1	The NMWWP tools have been completed, and are accurate and consistent	Moderate Assurance	-	-	2	-
2	The NMWWP tools are completed in accordance with the guidance in place	Moderate Assurance	-	-	1	-
3	Appropriate staff and management are involved in completing the NMWWP tools, and have sufficient experience to do so	Moderate Assurance	-	-	1	1
4	Arrangements are in place to review and challenge the underlying assumptions within each of the NMWWP tools before they are signed off	Moderate Assurance	-	-	1	-
5	The output / outcomes from the NMWWP tools are built into staff forecasting, rostering and staff budgeting purposes.	Limited Assurance	-	1	-	-
TOTAL			-	1	5	1

Conclusion

The area under review comprised five control objectives, of which one received Limited Assurance and four received Moderate Assurance.

Although the NMWWP tools process is guided by comprehensive procedures (which resulted from the Internal Audit titled 'Workforce Planning – Inpatient Nursing and Midwifery' completed in June 2015), there are some control weaknesses. Notably, only one of NHS Lothian sites were able to complete the exercise when initially planned in September 2017. In addition, only one of the sites formally presented the findings of the outputs to the senior management team. Finally, there is currently a limited link between the outputs of the NMWWP tools and staff forecasting, rostering and staff budgeting, with no link to the workforce plan, which is a key requirement of the CEL 32 (2011).

Main Findings

The completion of the NMWWP tools is guided the *NHS Lothian Procedures*, which highlight that the CEL 32 (2011) requires NHS Boards to use the nationally accredited workload measurement tools as part of the nursing and midwifery workforce planning processes. Currently, there are no clear links between the outputs of the NWMMP tools and the rostering, staff budgeting, forecasting for the Workforce Plan of NHS Lothian.

The *NHS Lothian Procedures* also state that the NMWWP tools should be completed by the Charge Nurses, with the outputs then undergoing an initial review by the Clinical Nurse Managers, before the scrutiny and challenge of Associate Nurse Directors / Chief Nurse in order to finalise the review of data and validate any findings raised. The outcomes should then stated in a nursing / midwifery workforce plan, which will be submitted to Senior / Clinical Management Team, complete with details of the resourcing gap, action plans, risks and the level of (dis)investment. Currently only one site (Royal Hospital for Sick Children) has formally presented a report detailing the outcomes and findings of work done using the NMWWP tools.

Further details of these points and all other findings are set out in the Management Action Plan.

Management Action Plan

<p>Control objective 1: The NMWWP tools have been completed, and are accurate and consistent.</p> <p>Finding 1: The NMWWP tools completion exercise had to be repeated in all sites (with the exception of St. John's Hospital) due to information being incomplete.</p>	<p>Medium</p>
<p><u>Observation and risk</u></p> <p>According to the <i>NHS Lothian Procedures</i>, each of the NMWWP tools are to be completed annually over a two-week period and it was agreed that the adult inpatient NMWWP tools were to be run in September 2017 (this excludes the Royal Hospital for Sick Children as they reported separately in December 2017). However, only St. John's Hospital completed the tools during this period. 21 (32%) out of 66 wards across NHS Lothian did not complete the NMWWP tools.</p> <p>The risk associated with the NMWWP tools not being completed in line with the agreed time line is that there could be an incomplete picture of resources across NHS Lothian sites, leading to an increased possibility of a reduction in the quality of patient care, with areas of resource pressure not being identified. The output of the NMWWP tools provides information to support a debate on the need for increased staffing / differing staff skills mix in the wards that are resource constrained either due to increased activity or gaps in current resourcing. The exercise was repeated in February 2018 with a lower non-completion rate (19% at the time of reporting); however there were still instances of incomplete data (See Finding 2) or data that appeared inconsistent and inaccuracy (See Finding 4).</p>	
<p><u>Recommendation</u></p> <p>Lessons learned and improvements made from the September 2017 exercise, which resulted in an increase in the completion of the NMWWP tools in February 2018, should be shared between all NHS Lothian sites and implemented in the next NMWWP tools completion exercise. These improvements included reminders that the completion of the NMWWP tools was approaching, refresher training on how the tools are to be populated, and regular discussions held between Charge Nurses, Nurse Managers and Associate Nurse Directors / Chief Nurses throughout the two-week completion period to ensure that the tools were populated accurately and consistently across all NHS Lothian sites.</p>	
<p><u>Management Response</u></p> <p>Recommendation accepted. The Deputy Director Corporate Nursing has developed a job description to recruit an individual to support the Nursing and Midwifery Workforce agenda, including the NMWWP tools process, such as providing training and reminders to the individuals involved in the process and will seek to encourage ownership of the findings from the NMWWP tools in Business Units across the tripartite management teams and Finance Business Partners. The national Safe Staffing Legislation programme of work has identified</p>	

additional Programme Advisor posts working nationally to co-ordinate the development of the tools and further resources to support Boards in recruiting senior nursing staff to ensure the operational integration of education and training needs, governance arrangements and reporting and monitoring processes around the workforce tools within Boards. The extent of the national support to Lothian is still be notified.

The Management Action

The Programme Manager (Nursing and Midwifery Workforce) will be recruited to as soon as the AFC banding has been concluded.

The nationally funded senior nurse positions will be recruited to as soon as the allocation is awarded and the job descriptions have been approved for use in NHS Lothian.

Responsibility:

Deputy Director Corporate Nursing

Target date:

31 December 2018

<p>Control objective 1: The NMWWP tools have been completed, and are accurate and consistent.</p> <p>Finding 2: Although the February 2018 exercise was more successful than the September 2017 exercise, there were still areas where the data was incomplete.</p>	<p>Medium</p>
<p><u>Observation and risk</u></p> <p>The exercise was repeated in February 2018 with a higher completion rate; however there were still instances of incomplete data. Upon further investigation, it was discovered that Charge Nurses were unable to enter information into the NMWWP tools for a number of wards due to IT-related issues in accessing the Scottish Standard Time System (SSTS) for the wards in question.</p> <p>There is a risk that if IT issues are not resolved prior to the next NMWWP tools exercise, that the information will be incomplete regardless of willingness to complete the tools by all involved in the process. This may lead to decisions being taken on limited / incomplete data</p>	
<p><u>Recommendation</u></p> <p>Any IT-related issues preventing the completion of the tools should be investigated and resolved prior to the next NMWWP tools completion exercise. If the IT issues persist, there should be a contingency process in place for the capture of the data.</p>	
<p><u>Management Response</u></p> <p>Recommendation partially accepted. Responsibility for the IT infrastructure is outwith the control of NHS Lothian. The national team (described in finding 1 above) taking forward the development of tools need to address the IT anomalies and ensure that these are addressed; that the local SSTS teams are fully trained on the architecture and functionality of the tools in SSTS and resourced to provide support to Board staff using the NMWWP Tools.</p> <p><u>The Management Action</u></p> <p>The difficulties encountered by staff involved in populating the NMWWP tools will be escalated to the national Programme Advisor for action.</p>	
<p><u>Responsibility:</u></p> <p>Deputy Director Corporate Nursing</p>	<p><u>Target date:</u></p> <p>31 December 2018</p>

<p>Control objective 2: The NMWWP tools are completed in accordance with the guidance in place.</p> <p>Finding 3: The application of the NMWWP tools for service redesign.</p>	<p>Medium</p>
<p><u>Observation and risk</u></p> <p>NHS Boards are required to use the appropriate NMWWP tool to provide information for assessing staffing levels for new builds or areas where services are redesigned or relocated. The output from the tools should then be factored into the planning processes for the project.</p> <p>There are good examples for the NMWWP tools being used in these situations by NHS Lothian:</p> <ul style="list-style-type: none"> • Royal Hospital for Sick Children used the tools informing service change and aiding decision-making when planning the move to the new children’s hospital. <p>However there were opportunities to use the NMWWP tools to aid decision making that were not necessarily taken:</p> <ul style="list-style-type: none"> • Western General Hospital reconfigured all the beds on site but did not use the tools prior to doing so, which may have led to less informed decision-making, leading to inefficiencies • Royal Infirmary of Edinburgh increased the bed capacity and should have ran the tools to determine additional resources required for additional floor space. <p>There is a risk that assurance is not provided over proposed staffing levels if due consideration of the appropriate NMWWP tools has not be provided.</p>	
<p><u>Recommendation</u></p> <p>All service redesign projects should be required to confirm that the appropriate NMWWP tools have been used. Where it is decided that the NMWWP tools are not required, this should be documented in the service redesign proposal. It is recommended that a Nursing representative should sit on Workforce Organisational Change group to provide expertise around the findings from the tools being presented to this decision making group.</p> <p>There is an opportunity to use the professional judgement NMWWP tool in the approaching relocation of the Eye Pavilion. The tools should be used to support what nurses are required at the new Eye Pavilion.</p>	
<p><u>Management Response</u></p> <p>Recommendation accepted. This finding reinforces a recommendation from a prior audit and highlights that the process put in place is not being followed. The Programme Manager (Nursing and Midwifery Workforce) will have responsibility for reviewing proposed changes to nurse staffing and will liaise with service managers, Nursing and Finance colleagues</p>	

developing strategy, workforce plans and business cases.

The Management Action

Nursing representation on the Workforce Organisational Change Group will be proposed to the Chair of the Group

Responsibility:

Executive Nurse Director

Target date:

30 September 2018

<p>Control objective 3: Appropriate staff and management are involved in completing the NMWWP tools, and have sufficient experience to do so</p> <p>Finding 4: Uncertainly around the population of the tools by the Charge Nurses</p>	<p>Medium</p>
<p><u>Observation and risk</u></p> <p>The completion of the NMWWP tools should be undertaken by a Charge Nurse and reviewed by the Clinical Nurse Managers and the Associate Nurse Directors / Chief Nurses, in line with the <i>NHS Lothian Procedures</i>.</p> <p>It was found, through sample testing, that for wards where the information had been entered into the NMWWP tools within SSTS, a Charge Nurse entered this information. It was confirmed through discussion with the Deputy Director and the Associate Nurse Directors / Chief Nurses that Charge Nurses are best placed to populate the information into the NMWWP tools. However, this is dependent on the level of experience and time in post of the Charge Nurses. It was also found that some of the more experienced Charge Nurses are still not comfortable with populating the tools.</p> <p>Uncertainly around the population of the tools increases the risk that the NMWWP tools may be completed inaccurately, inconsistently, or not at all.</p>	
<p><u>Recommendation</u></p> <p>Further training should be provided to the Charge Nurses responsible for completing the NMWWP tools prior to the next completion exercise, to ensure that they feel confident in the information they are entering into the tools.</p> <p>If possible, the training slides and webcast of the training could be made available to the Charge Nurses (perhaps stored in the same place as the <i>NHS Lothian Procedures</i>), so that they can revisit the training prior to the commencement of the completion exercise.</p> <p>As part of the training provided, it should be made clear the wider purpose of the Tools and how they can aid in decision making. This could be done through providing examples of how the tools have supported decisions for increased resources on wards.</p>	
<p><u>Management Response</u></p> <p>Recommendation accepted. The new posts (discussed at Finding 1 – Management Response) will have a role in providing training, ensuring that the individuals involved in populating the NMWWP tools are more confident and in supporting staff during the completion of the tools. Additionally, as part of training provided to staff, examples demonstrating when the tools have been used successfully and as a result areas have secured additional resources should be provided to give context to the activity. The Nursing and Midwifery Workforce Planning procedures and tools have been given a full day on the Excellence in Care Leadership programme which is aimed at bands 7, 6, and those aspiring to Charge Nurse / Team Lead roles. During 2018 management have also launched ‘Meeting</p>	

the Challenge' workshops which are short focussed workshops covering the financial position, the workforce tools and e-Rostering and the HR solutions available to Ward Managers / Team Leaders, in an attempt to provide practical support about the best use of resources. These sessions are aimed as refresher courses for those Charge Nurses / Team Leaders who may have previously completed NMWWP Toolkit or other programmes with a workforce element.

The Management Action

Establish a programme of training to support the calendar for completion of the tools in 2019.

<u>Responsibility:</u> Deputy Director Corporate Nursing	<u>Target date:</u> 31 January 2019
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<p>Control objective 3: Appropriate staff and management are involved in completing the NMWWP tools, and have sufficient experience to do so.</p> <p>Finding 5: Over-reliance on central support to perform operational activities.</p>	<p>Low</p>
<p><u>Observation and Risk</u></p> <p>A finding was raised in the Internal Audit report titled ‘Workforce Planning – Inpatient Nursing and Midwifery’ completed in June 2015, which highlighted that the risk assessment and prioritisation of nursing and midwifery staffing needs were carried out centrally. The Deputy Director (Corporate Nursing) collated the output from the NMWWP tools, analysed the position, and prepared a paper highlighting the areas of greatest need. Ideally, this work would be carried out locally to allow the Deputy Director to have a “review and challenge” role, as opposed to an operational role. It is likely that local staff would be best placed to perform the operational activities using their expertise and experience for their own relevant specialties and wards.</p> <p>Although this reliance on central support has decreased, there is still an over reliance on the Deputy Director from certain sites. This over reliance on central support gives rise to the risk that there is too much reliance on a centralised function and may lead to decisions being made without all relevant information being available due to the lack of input from local staff.</p>	
<p><u>Recommendation</u></p> <p>Responsibility for the analysis, risk assessment, and prioritisation of the output of the NMWWP tools should be performed by local service areas. Senior / Clinical Management Team should receive a report from the Associate Nurse Directors / Chief Nurse which confirms that the tools have been run in all relevant areas and contains details of all staffing gaps identified and associated risks (see Finding 6).</p> <p>The report should contain an action plan / workforce plan which recommends how the risks are to be mitigated in the short term and actions required to manage the risks in the medium to long-term.</p> <p>The Nursing & Midwifery Workforce Group should receive copies of the workforce action plans, to consider whether actions are prioritised appropriately at an NHS Lothian level.</p> <p>The role of the Deputy Director should be limited to advising on a consistent process to be followed by all local service areas, and reviewing the outputs to determine whether the agreed process has been followed consistently.</p>	
<p><u>Management Response</u></p> <p>Recommendation accepted. Management have noted an improvement in this area in that during the February 2018 running of the NMWWP tools, there were conversations held and increased involvement of General Managers and Service Manager that have not happened previously. However, the local analysis and reporting to SMT / CMT is not always taking</p>	

place.

NHS Lanarkshire has developed a Risk Assessment and Prioritisation tool in conjunction with ISD, which has an escalation process to ensure that all relevant levels of management have reviewed the workforce assessment and prioritisation.

Management Action

ISD will be approached to develop a risk assessment and prioritisation tool for NHS Lothian (based on functionality developed for NHS Lanarkshire)

The review of the NHS Lothian procedures will include the requirement for the minutes of local Senior / Clinical Management Team discussions to be provided to the corporate review.

Responsibility:

Deputy Director (Corporate Nursing)

Target date:

3 September 2018

Control objective 4: Arrangements are in place to review and challenge the underlying assumptions within each of the NMWWP tools before they are signed off.

Medium

Finding 6: The NMWWP Tools review process is not being adhered to across several sites.

Observation and risk

According to the *NHS Lothian Procedures*, the NMWWP tools are to be completed by the Charge Nurses, with the outputs then being initially reviewed by the Clinical Nurse Managers followed by scrutiny and challenge by the Associate Nurse Directors / Chief Nurses, to finalise the review of data and validate any findings raised. The outcomes should then be submitted to Senior / Clinical Management Team, complete with details of the staffing gap, action plans, risks and the level of (dis)investment in a nursing / midwifery workforce plan.

Although all sites completed the first two reviews, the final stage of scrutiny by the Senior / Clinical Management Team was only completed by one site (Royal Hospital for Sick Children), as the outputs were not formally presented at these meetings. On other sites, one of the following outcomes occurred:

- The results were then passed to the Deputy Director (Finding 5), with no involvement from the Senior / Clinical Management Team, or
- The outputs from the NMWWP tools were shared with the Site Director before being shared with the Deputy Director, with no formal report detailing analysis of the tools outputs being presented to the Senior / Clinical Management Team.

Without formal presentation to the Senior / Clinical Management Team, the resource gaps and pressures, along with supporting data, may not be properly communicated to Senior Management, who have the ability to address these issues.

Where the outcomes of the tools were formally presented to the Senior / Clinical Management Team at Royal Hospital for Sick Children, the tool output was used to support the argument for an increase in nurse levels on the Haematology and Oncology ward that was found to have an increase in acuity and throughput.

The Board has also invested in SafeCare, a tool embedded in the e-rostering system which measures staffing against patient acuity on a real time basis. Currently compliance with SafeCare varies across NHS Lothian site:

- Western General Hospital has had Safe Care since 2015; however, compliance is low (30%).
- St. John's Hospital have only recently had Safe Care rolled out on site; however are very keen to use this functionality.
- Royal Infirmary of Edinburgh have access to Safe Care; however their compliance is variable as they are testing using Safe Care differently, i.e. Real Time via the use of iPads for their 'Safely Huddle' (a morning meeting where risks, patients, staffing

<p>concerns, priorities for the day and hospital activity overview are discussed.)</p> <ul style="list-style-type: none"> Royal Hospital for Sick Children do not yet have Safe Care; however this will be rolled out when the move to the new hospital is completed. <p>If Safe Care compliance can be increased, the data collected could then be used in conjunction with the NMWWP Tools to drive change in rostering, staff budgeting, forecasting and the Workforce Plan.</p>	
<p><u>Recommendation</u></p> <p>Associate Nurse Directors / Chief Nurses should ensure that they submit to Senior / Clinical Management Team the outcomes from the NMWWP, and other tools that provide evidence such as SafeCare, Datix and dashboards. These outcomes will outline gaps, propose actions, highlight any risks, and discuss the level of (dis)investment in a nursing / midwifery workforce plan.</p> <p>Also the order of the current procedure for the Tools should be considered to ensure it is not preventing Senior / Clinical Management Teams from having the optimum information from the triangulation of the Tools.</p>	
<p><u>Management Response</u></p> <p>Recommendation accepted. See response to Finding 5. The NHS Lothian procedure has been in place for two iterations of the NMWWP Tools and it would be timely to review and revise this to ensure that the findings are being adequately presented to local Senior / Clinical Management teams.</p> <p>It is also agreed that the increase use of SafeCare will aid in the triangulation of the tools but should not be seen as a replacement for the tools, as the Safe Staffing Legislation specifically references the NMWWP Tools.</p> <p><u>The Management Action</u></p> <p>The <i>NHS Lothian Nursing & Midwifery Workload and Workforce Planning Procedures</i> will be reviewed and the collation of a corporate position before local Senior / Clinical Management teams consider their position benchmarked against similar areas if appropriate will be considered.</p> <p>The eRostering / SafeCare Clinical Lead will work with ANDs and Chief Nurses to tackle non compliance with SafeCare census input.</p>	
<p><u>Responsibility:</u></p> <p>Deputy Director (Corporate Nursing)</p>	<p><u>Target date:</u></p> <p>28 February 2019</p>

<p>Control objective 5: The output / outcomes from the NMWWP tools are built into staff forecasting, rostering and staff budgeting purposes.</p> <p>Finding 7: There is no clear linkage between the output of the NWMMP Tools and the Workforce Plans (for forecasting, rostering and staff budgeting purposes).</p>	<p>High</p>
<p><u>Observation and risk</u></p> <p>CEL 32 (2011) requires that NHS Boards use the nationally accredited workload measurement tools (NWMMP tools) as part of the nursing and midwifery workforce planning processes. Currently, there are no clear links between the outputs of the NWMMP tools and the rostering, SafeCare, staff budgeting, forecasting of the and ultimately the Workforce Plan of NHS Lothian. On some occasions (Royal Hospital for Sick Children) the outputs have supported a business case for an increase in staffing on a ward but there is no formal link in place.</p>	
<p><u>Recommendation</u></p> <p>There appears to be a lack of involvement of Finance even at the corporate review level. We recommend that Business Partners are involved in this review, as they are involved in the writing of the Strategic Plans which in turn drives the Workforce planning.</p>	
<p><u>Management Response</u></p> <p>Recommendation accepted. Management accept that the inclusion at the corporate level review (discussed in Finding 5 – Management response) of Business Partners, should provide a more robust linked to Finance, in turn providing provided join up to strategic plan through Business Plan.</p> <p><u>The Management Action</u></p> <p>1) The NHS Lothian procedures will be strengthened to make explicit the extent of the communications required in response to progressing the findings from the tools</p> <p>2) ANDs / Chief Nurses will ensure that Finance Business Partners, General Managers and nursing colleagues are all engaged in discussion about the findings and the benchmarking locally.</p>	
<p><u>Responsibility:</u></p> <p>1) Deputy Director Corporate Nursing 2) Associate Nurse Directors / Chief Nurses</p>	<p><u>Target date:</u></p> <p>28 February 2019</p>

Appendix 1 - Definition of Ratings

Findings and management actions ratings

Finding Ratings	Definition
Critical	A fundamental failure or absence in the design or operating effectiveness of controls, which requires immediate attention
High	A key control failure has been identified which could be either due to a failure in the design or operating effectiveness. There are no compensating controls in place, and management should aim to implement controls within a calendar month of the review.
Medium	A control failure has been identified which could be either due to a failure in the design or operating effectiveness. Other controls in place partially mitigate the risk to the organisation, however management should look to implement controls to fully cover the risk identified.
Low	Minor non-compliance has been identified with the operating effectiveness of a control, however the design of the control is effective

Report ratings and overall assurance provided

Report Ratings	Definition	When Internal Audit will award this level
No assurance	The Board cannot take any assurance from the audit findings. There remains a significant amount of residual risk.	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)
Limited assurance	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>This may be used when:</p> <ul style="list-style-type: none"> There are known material weaknesses in key control areas. 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. <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>
Moderate assurance	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. There remains a moderate amount of residual risk.	<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>

<p>Significant assurance</p>	<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.</p> <p>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>
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