

NHS Lothian

Internal Audit 2024/25

Infection Prevention & Control Review

January 2024

Final report

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Executive summary



Background

Infection prevention and control (IPC) is fundamental to improving the safety and quality of care provided to patients. Good infection prevention and control (including cleanliness) is essential to ensure that people who use health and social care services receive safe and effective care, as part of everyday healthcare practice.

Following the Covid-19 pandemic, Healthcare Improvement Scotland published nine standards of Infection Prevention & Control that set out what organisations and services across health and social care in Scotland can do to keep everyone safe from infection. It also allows patients' loved ones to understand what care and support they can expect to be received.

Standard one is related to leadership and states that an organisation should demonstrate effective leadership and governance in IPC.

The Chief Executive is ultimately responsible for ensuring successful prevention and control of infections within their NHS Board.

This review will assess if the IPC service can provide the function required and have appropriate work programmes in place to fulfil the statutory duties

It will also consider if NHS Lothians arrangements for monitoring and reporting IPC performance associated with clinical practice allows sufficient oversight of recognised gaps or deterioration in performance.



Executive summary



Objectives

Our review will focus on the following potential risks:

- NHS Lothian do not monitor Infection Prevention & Control in line with the national policy.
- Monitoring arrangements do not provide sufficient oversight of progress in addressing gaps in compliance with Infection prevention & control associated with clinical practice.
- Reporting arrangements do not allow infection prevention & control information to be appropriately reported in a timely manner.
- There is a risk that NHS Lothian are unable to fulfil their statutory duties due to the increased demand on IPC services and operational pressures in clinical areas.
- NHS Lothian Board is not sufficiently sighted on exceptions associated with the performance and activity related to Infection Prevention & Control



Limitations in scope

Our findings and conclusions will be limited to the risks identified above. The scope of this audit does not allow us to provide an independent assessment of all risks and controls linked to the Medicines Management review.

Where sample testing is undertaken, our findings and conclusions will be limited to the sample tested only. Please note that there is a risk that our findings and conclusions based on the sample may differ from the findings and conclusions we would reach if we tested the entire population from which the sample is taken.

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



Acknowledgement

We would like to take this opportunity to thank your staff for their co-operation during this internal audit.

Headline messages



Conclusion

Moderate Assurance

We have reviewed the processes and controls around oversight of Infection Prevention & Control (IPC) and have concluded that the processes have provided **Moderate Assurance**. This was confirmed through testing in specific areas of the organisation and through discussions with management.

The objectives reviewed are set out overleaf with the assurance rating we have assessed for each one and the number of recommendations raised. We have reported by exception against the areas where we consider that Management and the Audit & Risk Committee should focus their attention.

Although we have raised a high-level recommendation in regard to the Organisation's capacity to monitor Infection Prevention & Control performance and activity in line with the national guidance, on balance we feel our findings indicate that overall, the controls upon which NHS Lothian relies are suitably designed and provide a rating of 'Moderate Assurance'.

Clinical areas we spoke with reported that NHS Lothian's Infection Prevention & Control Team (IPCT) are visible, responsive and supportive to staff when managing incidents relating to infection control.

There is evidence to demonstrate NHS Lothian has systems in place that allow it to maintain a consistent and co-ordinated approach to infection prevention & control across each of its sites and there are established arrangements in place that enable it to monitor and report individual services compliance with IPC standards as outlined in national guidance and standards.

Following Healthcare Improvement Scotland updating its mandatory standards for IPC the IPCT has recognised and escalated that the existing workforce will no longer be able to meet all the new requirements.

To address this the IPC work plan identifies a workforce review will be undertaken in line with DL (2024)11 issued by the Scottish Government and will clearly identify the roles and responsibilities for IPC at each level of the organisation. However, there is no capacity within the IPCT to undertake this project without support from outside the team. The longer this work is delayed the greater the risk that progress in delivering against the new standards will slip, such as the delay in completing the IPC Assurance and Accountability Framework.

There is evidence that highlights the need for improved local ownership by both medical and nursing staff in addressing and reporting gaps in IPC compliance and this is demonstrated by the variable engagement and representation at both site Infection Control Committees (ICC) and Infection Control Update training. There is also limited compliance in the local development, and monitoring of actions implemented to address gaps in the IPC activity and performance identified through audit and internal assurance processes.



Headline messages



Conclusion

We have raised eight recommendations and one improvement point. The grading of these recommendations, based on risk, is summarised in the table below.

| Objectives | Assurance rating | Number of recommendations | | | |
|---|-----------------------|---------------------------|--------|-----|-----|
| | | High | Medium | Low | Imp |
| NHS Lothian do not monitor Infection Prevention & Control performance and activity in line with the national policy. | Limited Assurance | 1 | - | 2 | - |
| Monitoring arrangements do not provide sufficient oversight of progress in addressing gaps in compliance with Infection prevention & control associated with clinical practice. | Moderate Assurance | - | 1 | 1 | - |
| Reporting arrangements do not allow infection prevention & control information to be appropriately reported in a timely manner. | Limited Assurance | - | 2 | - | - |
| There is a risk that NHS Lothian is unable to fulfil their statutory duties due to the increased demand on IPC services and operational pressures in clinical areas. | Moderate Assurance | - | 1 | - | - |
| NHS Lothian Board is not sufficiently sighted on exceptions associated with the performance and activity related to Infection Prevention & Control | Significant Assurance | - | - | - | 1 |

Summary of findings



Examples of where recommended practices are being applied

- NHS Lothian has established systems and tools in place to monitor compliance with infection prevention and control across its services.
- The staff we spoke to in the Infection Prevention & Control Team have a clear awareness of their role and responsibilities.
- The Infection Prevention & Control Team (IPCT) is visible across NHS Lothian sites and clinical staff report they are responsive and supportive to staff when they are managing infection control.
- The IPCT have a good awareness of arrangements within the service that require strengthening and have sort to mitigate the risks.
- There are clear and established lines of reporting that allow the Pan Lothian Infection Control Committee (PLICC) sufficient oversight of the key risks relating infection prevention and control performance and activity.
- There is a formalised risk-based audit plan that ensures areas of highest risk are audited most frequently
- The oversight of ICNet System by the IPC Team provides timely oversight of alert organisms and infections so allows timely oversight of trends, data exceedance clusters and outbreaks.
- There is standardised and formalised response pathway for instigating an investigations associated with infections that is aligned to that national guidance, and these are reported both internally and externally to Antimicrobial Resistance & Healthcare Associated Infection (ARHAI) Scotland a clinical service that provides national expertise for infection, prevention and control (IPC). These arrangements allow NHS Lothian an appropriate oversight and management of potential and actual outbreaks.
- There are arrangements in place to ensure learning is shared with clinical staff infection outbreak via debriefs.
- There is an established line of reporting and escalation from the Site Infection Control Committee into the quarterly Pan Lothian Infection Control Committee (PLICC) that is chaired by the Healthcare Associated Infection Executive Lead..



Summary of findings



Areas requiring improvement

- Further support is required to develop an IPC Workforce Strategy and clearly define the roles and responsibility for Infection Prevention & Control at each level of the organisation.
- Local responsibility within the services for infection control practice requires strengthening to allow the IPC team to provide a more strategic role.
- There is limited assurance that identified gaps in Infection Prevention & Control are sufficiently addressed and embedded.
- Improved engagement and representation of all clinical staff groups is required at the Site Infection Control Committees.
- The process for delivery of Infection Control Updates requires reviewing to delivery efficiencies.



Detailed findings & action plan

| 1 | Limited Assurance | NHS Lothian do not monitor Infection Prevention & Control performance and activity in line with the national policy. | |
|---|---|--|--|
| Finding and implication | Audit recommendation | Management response, including actions | |
| <p>The Infection Prevention and Control (IPC) Work Plan aligns key deliverables to the HealthCare Improvement Scotland (HIS) IPC Standards. A review of the work plan indicates awareness that some of the overarching actions to meet Standard 1 related to Leadership remain unmet at the time of reporting due to the lack of resource to meet new standards and additional activity.</p> <p>The Workforce Redesign and Strategy remain unaddressed. The IPC workplan details that a Project Manager was to be allocated to drive this work, and we have been told that now the provision of this additional resource is no longer available. This is a concern as the IPC Team has limited additional resource to undertake this project and this may cause further delay. (Recommendation 1)</p> <p>In addition, the Work Plan identifies that the IPC Assurance & Accountability Framework is not yet complete as NHS Lothian seek to understand what they can deliver and are prioritising the workforce redesign. (Recommendation 2)</p> <p>NHS Lothian has a standardised approach to reviewing IPC incidents that is aligned to national guidance. The IPC Team highlights that there is a theme identified by the Problem Assessment Group (PAG), which is triggered in response to a suspected outbreak, that indicates the variable compliance of ward staff in completing IPC risk assessments in a timely and appropriate manner on patient admission and this may be an area that requires further improvement. (Recommendation 3)</p> | <p>Recommendation 1</p> <p>To ensure that Infection Prevention and Control Services are strengthened and equipped to successfully deliver against HealthCare Scotland Standards, NHS Lothian should prioritise and support the development of an IPC Workforce strategy.</p> | <p>Actions: External Professional Advisor appointed to support workforce . Initial briefing planned 22/01/2025.</p> <p>Workforce redesign plan to be developed & presented to Executive Team for approval by October 2025.</p> <p>Responsible Officer: Caroline Craig</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 4 2025</p> | |
| | <p>Recommendation 2</p> <p>To ensure there is clear definition of where the responsibility and accountability for Infection Prevention and Control arrangements sit the IPC Assurance and Accountability Framework should be finalised and launched.</p> | <p>Actions: Associate Director IPC to finalise Assurance & Accountability framework by Q 3 2025.</p> <p>Submit framework for approval to PLICC & Healthcare Governance Committee no later than end Aug 2025</p> <p>Responsible Officer: Lindsay Guthrie</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 3 - 2025</p> | |
| | <p>Recommendation 3</p> <p>To strengthen compliance with surveillance and the timely identification of potential IPC risks additional training should be undertaken with staff on the importance of the IPC risk assessments.</p> | <p>Actions: LACAS team to support improved compliance with admission risk assessment and application of SICPs at ward level in Q 1 & Q2 of 2025</p> <p>IPC to develop education & training resources on IPC risk assessment for ward staff by end Q2 2025.</p> <p>Monitor and continue to report incident & outbreak themes via PLICC and local governance structures [iterative].</p> <p>Responsible Officer: Laura Inglis/ Lindsay Guthrie</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 2 - 2025</p> | |

Detailed findings & action plan

2

Moderate Assurance

Monitoring arrangements do not provide sufficient oversight of progress in addressing gaps in compliance with Infection prevention & control associated with clinical practice.

| Finding and implication | Audit recommendation | Management response, including actions |
|---|---|--|
| <p>Discussions with the IPC Team demonstrate clear awareness of their responsibilities in monitoring IPC compliance but there is evidence that individual ownership of IPC adherence in ward areas is variable, potentially indicating that understanding and compliance is not embedded.</p> <p>Progress in addressing the actions identified by the Problem Assessment Group (PAG) is monitored via the Incident Management Team (IMT) meeting and there is evidence to demonstrate that in response, clinical areas have been reaudited to provide assurance that the actions identified by the PAG or ITM have been sufficiently addressed and are considered sustained and embedded.</p> <p>However, where gaps in IPC compliance are identified through the established audit programme, there is limited evidence to demonstrate that:</p> <ul style="list-style-type: none"> the ward areas develop action plans to address the identified gaps in performance, there is a consistent and established process in place to monitor that action plans are developed, or progress in addressing the actions is routinely monitored by the Clinical Nurse Managers or the site Infection Control Committee. <p>This may indicate that clinical staff in the ward areas do not recognise their individual responsibility to managing Infection Prevention & Control. (Recommendation 4)</p> <p>The IPC audits undertaken by the ward staff feed into the biannual LACAS audits. However, the IPC Team reports that the self assessment audits may not always provide a true reflection of the IPC practices the Team have observed in some of the clinical areas. Furthermore, compliance with the completion of the interim audits cannot be accurately assessed as if Ward staff partially complete an audit on the system, it flags as 'complete'. This may result in analysis of IPC performance being based on inaccurate or incomplete data. (Recommendation 5)</p> | <p>Recommendation 4</p> <p>The NHS Lothian should establish and embed a formal process at a local level to monitor and report the sustainability of actions taken to address gaps identified following IPC audits at a local level.</p> <p>Clinical Nurse Managers should provide updates on the progress in addressing IPC action plans at the Site Infection Control Committee.</p> <p>The ICC Sites Terms of Reference should be updated to reflect this.</p> | <p>Actions: Complete review of IPC governance arrangements at local and board level.</p> <p>LACAS team to support improved compliance with audit and action plan development.</p> <p>Responsible Officer: Laura Inglis/Caroline Craig</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 4 - 2025</p> |
| | <p>Recommendation 5</p> <p>To strengthen the accuracy of IPC data reported the Clinical Nurse Managers should monitor the compliance with the full completion of the LACAS audit tool in line with policy and incorporate an update to the site ICC areas of poor compliance.</p> | <p>Actions: LACAS team to support analysis and review of current audit processes to provide assurance of data integrity.</p> <p>LACAS team to support improvement at ward level with audit completion and development of audit action plans.</p> <p>Improvement action plans to be actively reported and monitored through local IPC governance meetings.</p> <p>Responsible Officer: Laura Inglis</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 4 - 2025</p> |

Detailed findings & action plan

3

Limited Assurance

Reporting arrangements do not allow infection prevention & control information to be appropriately reported in a timely manner.

| Finding and implication | Audit recommendation | Management response, including actions |
|--|---|---|
| <p>Data from all the audits is input into MEG, the electronic audit platform that can be seen by service leads and the IPC Team, and informs the regular reports presented at the site Infection Control Committees.</p> <p>There is a Joint Site Service Manager's meeting that is supported by an action log that demonstrates the IPC Team's approach to standardising IPC arrangements across the sites. There are also meetings with Facilities Management to allow gaps in Domestic services to be identified and addressed in a timely manner.</p> <p>In addition, there is representation and updates provided by the IPC Team at a variety of forums, such as the Water Safety Group and the Ventilation Safety Group, that ensure the IPC Team is alerted to new or emerging IPC incidents in a timely manner and allows a coordinated and multidisciplinary response to be implemented.</p> <p>A review of compliance monitoring of ICC attendance provides assurance that there is consistent representation of the Team at IPC site forums. However, we note consistent representation by some clinical services, medical representation and Estate services is more variable at some sites and that the forums are not consistently quorate which may limit the effectiveness of the meeting in sharing learning. (Recommendation 6)</p> <p>In addition, we have noted, the frequency of the Infection Control Committee (ICC) at some sites is less established which has acknowledged by management and being monitored.</p> <p>A review of minutes from various Site ICCs indicates there is a standardised agenda, however, there is some variance in the level of detail and quality of the information shared by the Geographical Site Lead for IPC at the different ICC Site meetings and we also noted that updates to the ICC from Clinical Nurse Managers often duplicates the IPC report rather than providing assurance of the action taken by a service. This would provide increased assurance and ownership of IPC activity in specific sites. (Recommendation 7)</p> | <p>Recommendation 6</p> <p>To strengthen the effectiveness and ownership of IPC activity at a local level the Terms of Reference for the site Infection Control Committees should be reviewed to ensure appropriate membership and non-attendance monitored and escalated to the Pan Lothian Infection Control Committee.</p> <p>Recommendation 7</p> <p>To strengthen the site reporting of IPC Team data and activity a detail and standardised reporting template for the Geographical Site Leads should be introduced</p> <p>Service Manager IPC reports should provide assurance to the ICC of the actions taken in response to the data provided by the IPC Team.</p> | <p>Actions:</p> <p>External Professional Nurse Advisor to support review of IPC governance.</p> <p>Responsible Officer: Caroline Craig Executive Lead: Alison MacDonald Due Date: Quarter 4 - 2025</p> <p>Actions:</p> <p>Standardised reporting templates for IPC teams to be finalised.</p> <p>Standardised reporting templates for CNM/service to be developed (align to review of IPC governance arrangements).</p> <p>Implement revised reporting arrangements no later than Q4 2025</p> <p>Responsible Officer: Lindsay Guthrie Executive Lead: Alison MacDonald Due Date: Quarter 4 2025</p> |

Detailed findings & action plan

4

Moderate Assurance

There is a risk that NHS Lothian is unable to fulfil their statutory duties due to the increased demand on IPC services and operational pressures in clinical areas.

| Finding and implication | Audit recommendation | Management response, including actions |
|--|--|--|
| <p>DL(2024)11 outlines an increased remit for IPC services across a range of topics and a variety of health and care settings. NHS Lothian IPC Team has escalated the need for additional workforce to effectively implement and deliver the increasing remit of IPC services through a briefing paper to Executives for consideration by the Corporate Management Team.</p> <p>It is anticipated that these additional resource requests will be taken into consideration as part of the wider IPC workforce review required by the Scottish Government IPC Workforce Strategic Plan which aims to develop an appropriately skilled workforce and build a service that can meet both current and future demands by identifying potential service gaps. (See Recommendation 1)</p> <p>The NHS Lothian IPC Team has acknowledged that the emerging risk of new local & national IPC priorities cannot be supported because of an ageing workforce which, with anticipated retirements, will result in diminishing experience and the on-going challenges associated with recruiting and retaining nursing staff into IPC services. It was reported that the current delivery plan is generally being met due to staff frequently working additional unpaid hours.</p> <p>This is linked to the previously reported lack of progress in developing an NHS Lothian Workforce Strategy due to the limited capacity within the team at the same time as meeting the daily responsibilities of increasing IPC activity. (See Recommendation 1)</p> <p>The NHS Lothian IPC Plan requires more than 75% of the planned IPC education to be delivered on time but the Q2 update indicates this target has only partially been met due to workforce / workload capacity issues. There is recognition by the IPC Team that the model for delivering IPC updates to ward staff is not always effective. Ward staff frequently cannot be released for training and the IPC Team look for staff in other areas to attend, which is not an effective use of their time. In addition, this can result in the same training being delivered on multiple occasions. In addition, we note there is limited oversight of the IPC training that has been delivered and who has received it. (Recommendation 8)</p> | <p>Recommendation 8</p> <p>To improve the effectiveness and oversight of Infection Control training delivered by the IPCT NHS Lothian should establish a process for providing IPC updates effectively</p> <p>The Infection Control Team should maintain a training log that demonstrates where the IPC updates have been provided and who has received it.</p> | <p>Actions:</p> <p>IPCT to revise education plan and develop training log templates and processes.</p> <p>IPCT to update annual workplan</p> <p>Updates on progress against training plan to be provided at Pan Lothian ICC.</p> <p>Responsible Officer: Lindsay Guthrie</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 4 2025</p> |

Detailed findings & action plan

5

Significant Assurance

NHS Lothian Board is not sufficiently sighted on exceptions associated with the performance and activity related to Infection Prevention & Control

| Finding and implication | Audit recommendation | Management response, including actions |
|---|--|---|
| <p>A review of minutes and papers presented to the Pan Lothian Infection Control Committee (PLICC) provides assurance that this Executive forum is sufficiently sighted on exceptions associated with IPC performance and has received assurance of actions being taken to address identified gaps in IPC performance and oversight on the current position & actions required in response to DL (2024)11</p> <p>A HAI update is provided to the Health Care Governance (HCG) Committee that aims to outline the mitigations put in place to manage the risk of Healthcare Associated Infection risk on the Corporate Risk Register. In May 2024, the HCG Committee was informed that IPC workforce remained a very high risk on both the Acute Risk Register and IPC Team Risk Register.</p> <p>We are told that the IPC Team has made significant progress in addressing the backlog of HAI audits which built up during the Covid-19 pandemic and there is evidence that there is central oversight by the IPC Team of the audit delivery plan in both the Community and Hospital settings. There is evidence that the audits completed are reported and themes used to inform future training. However, there is limited evidence that the PLICC has clarity on the remaining size of the backlog of audits. (Improvement point 1)</p> | <p>Improvement Point 1</p> <p>The current position of HAI audits that are overdue and the progress in addressing the backlog of HAI audits should be routinely reported to the Pan Lothian Infection Control Committee.</p> | <p>Action:</p> <p>Revised report to PLICC to be provided using standardised reporting template as per recommendation 7.</p> <p>Responsible Officer: Lindsay Guthrie</p> <p>Executive Lead: Alison MacDonald</p> <p>Due Date: Quarter 2 2025</p> |

Appendices

Appendix 1: Staff involved



Staff involved

- Lindsay Guthrie - Associate Director of Infection Prevention & Control
- Carol Calder - Lead Infection Prevention & Control Nurse
- Lauren McCart - Infection Prevention & Control Nurse
- Morag Moore - Clinical Nurse Manager - Oncology
- Sam Tuff - Senior Charge Nurse - Stroke Unit St Johns hospital



Appendix 2: Documents reviewed



Documents reviewed

- The National Infection Prevention and Control Manual
- In Depth Audit Schedule
- IPC Work Plan 2024/25
- The Infection Prevention Workforce: Strategic Plan 2022 – 2024'
- DL (2024) 11
- Audit Process and Escalation Chart
- IPC Service Risk Register
- Water Safety Group Agenda & Action Log
- Ventilation Safety Group Minutes & Action Log
- Western General Hospital report to site ICC - Sept & Oct 2024
- Royal Infirmary Edinburgh report to site ICC – May & July 2024
- Audit Team Schedules
- Healthcare Associated infection (HAI) UPDATE – May 2024
- A variety of Service line reports to the Site ICCs
- IPC Briefing Paper Briefing paper to the Executive Director of Nursing



Appendix 3:

Our 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* | Description |
|------------------------------|---|
| Significant Assurance | <p>The Board can take reasonable assurance that the system(s) of control achieves or will achieve the control objective. There may be an insignificant amount of residual risk or failure.</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> |
| Moderate Assurance | <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, in most respects, 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> |
| Limited Assurance | <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"> • 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 respects and require management action (for instance one 'high' finding and a number of other lower rated findings)</p> |
| No assurance | <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 a number of HIGH rated recommendations)</p> |

Appendix 3:

Our recommendation ratings

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

| Rating | Description | Possible features |
|--------------------|--|--|
| High | 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"> • Key activity or control not designed or operating effectively • Potential for fraud identified • Non-compliance with key procedures/standards • Non-compliance with regulation |
| Medium | 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"> • Important activity or control not designed or operating effectively • Impact is contained within the department and compensating controls would detect errors • Possibility for fraud exists • Control failures identified but not in key controls • Non-compliance with procedures/standards (but not resulting in key control failure) |
| Low | 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"> • Minor control design or operational weakness • Minor non-compliance with procedures/standards |
| Improvement | Items requiring no action but which may be of interest to management or which represent best practice advice | <ul style="list-style-type: none"> • Information for management • Control operating but not necessarily in accordance with best practice |

