# INTERNAL AUDIT REPORT

**LGSS**

# COUNTER FRAUD & ETHICAL GOVERNANCE 2017/18

| *Issue Date:* | Final: 15th February 2018<br>Draft: November 2017 | *Issued to:* | Verina Wenham – Head of Legal & Democratic Services |
|---|---|---|---|
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# COUNTER FRAUD & ETHICAL GOVERNANCE 2017/18
## Executive Summary

### 1. Introduction & overall opinion

The Council's leadership has overall responsibility for embedding effective standards to counter fraud and corruption, including putting into place robust policies and procedures. To ensure that staff and contractors are supported to 'do the right thing', a comprehensive anti-fraud and ethical culture needs to be maintained, including clear whistleblowing arrangements. In order to provide assurance over the design and effectiveness of the Council's counter fraud and ethical governance arrangements, this audit has involved a review of the existing policies and procedures and a survey has been issued to all Council staff on their awareness and confidence in using these policies.

Harborough District Council has acknowledged the risk of fraud and corruption and has stated its zero tolerance approach. A number of counter fraud and corruption policies have been adopted and made available to staff, including a Counter Fraud Policy and Response Plan which cover many key areas recommended as best practice. In order to complete the Council's suite of policies, it is recommended that an Anti-Money Laundering Policy and a standalone Anti-Bribery policy be adopted in line with best practice. A number of areas for improvement have also been highlighted within the Counter Fraud Policy and it has been agreed that a new, more user-friendly policy will be adopted, with a separate response plan. The new policy should clearly demonstrate support from the leadership team and clarify the roles and responsibilities of all staff and Members.

In relation to whistleblowing arrangements, staff feedback was reasonably positive, demonstrating some awareness of the policy. It was also highlighted that 72% of respondents felt confident in using the policy to report suspected fraud or corruption. Accessibility of the Whistleblowing policy and the other various counter fraud and ethical governance policies has, however, been highlighted as an important area for improvement and a centralised source of all policies, guidance and template forms would be a valuable addition to the Council's intranet pages.

Details of the Council's Whistleblowing policy should also be made available to external parties such as contractors, who can be a valuable source of intelligence.

The audit was carried out in accordance with the agreed Audit Planning Record (APR). The auditor's assurance opinion is summarised in the table below:

| Internal Audit Assurance Opinion | | | |
|---|---|---|---|
| Control Environment | Satisfactory | 🟡 | |
| Compliance | Satisfactory | 🟡 | |
| Organisational Impact | Minor | 🟢 | |
| **Risk** | **Essential** | **Important** | **Standard** |
| 01 - Policies are not sufficient to support the implementation of the Council's counter fraud strategy and ethical governance. | - | 2 | 2 |
| 02 - Lack of awareness of counter fraud and ethical governance policies. | - | 1 | 1 |
| 03 - Effective whistleblowing arrangements are not in place to encourage disclosures and to deal with concerns in a fair and confidential manner. | - | 1 | 2 |
| Total Number of Recommendations | 0 | 4 | 5 |

## 2. Summary of findings

**Risk 1: Policies are not sufficient to support the implementation of the Council's counter fraud strategy and ethical governance.**

The Council has a consolidated Counter Fraud and Corruption Policy and Response Plan in place which was reviewed and approved in 2014. Whilst this covers some of the key headings recommended by CIPFA, there are opportunitites to strengthen this policy to further incorporate latest best practice and particularly to include:

- An overview of the roles and responsibilities of all officers/Members. The current policy only refers to the senior officer with responsibility for fraud and fails to demonstrate that fraud prevention is everyone's responsibility and should be embedded in standard practice; and
- A clear statement from the Council's leadership team that they endorse the policy and that fraud will not be tolerated.

**Recommendation one addresses these findings.**

It is also noted that the current policy contains a number of 'actions' embedded within the document. These do not appear to have been subject to any ongoing monitoring and by embedding these in the policy there is no opportunity to update and regularly review these actions. It is recommended that a Strategy Action Plan be developed as a living document which is subject to regular review and supports the maintenance of a robust counter fraud strategy. **Recommendation two addresses these findings.**

The inclusion of the Fraud Response Plan within this policy document has also been queried by Internal Audit and it is recommended that this be removed and held as a separate, internal document rather than a publicly available guide to how fraud will be investigated by the organisation. There are also a number of areas within the Fraud Response Plan where this could be strengthened and where current procedures may expose the Council to risk or failure to achieve best possible outcomes from the investigation. The plan should stipulate, for example, that no fraud suspects will be interviewed until this has been agreed with the police as failure to do so would result in jeopardising any resulting criminal investigation. Caution should also be taken to ensure that evidence is suitably secured at the outset of any referral and that lessons are always learnt at the end of an investigation with a clear report and action plan developed. **Recommendation one addresses these findings.**

To assist the Council in addressing these areas for improvement, the Head of Internal Audit has drafted a new policy and response plan, based on best practice and experience at other authotiries. The draft documents have been provided to the Head of Legal and Democratic Services to develop and present for Member approval.

It was highlighted during testing that the Council does not currently hold an Anti-Money Laundering Policy. This is not a statutory requirement for local government authorities as they are not in the regulated industry, however it is considered best practice to ensure that staff are aware of their legal responsibilities. As such, a draft Anti-Money Laundering Policy and supporting employee guidance has been drafted by Internal Audit and provided to the Council to assist in addressing this.

The Council's Counter Fraud Policy currently includes details of the Bribery Act 2010 and the responsibility of officers in relation to this. It is acceptable to embed this within the Counter Fraud Policy but discussions with management have concluded that it would be beneficial to create a standalone policy to ensure this area is given suitable emphasis. Again, a draft policy has been produced by Internal Audit and provided to the Council to assist in addressing this. **Recommendation three addresses these findings.**

Responsibilities in relation to gifts and hospitality are addressed in the Officer and Member Codes of Conduct and there is a gifts and hospitality register for officers which is held by the Head of Legal and Democratic Services who saves this evidence in a network folder.

A register of officer interests is also maintained by the Head of Legal and Democratic Services.

The Council introduced a Code of Corporate Governance in March 2017.  This has been reviewed as part of this audit and it was confirmed that this related to the latest relevant guidance.  It was noted, however, that the document does not fully explain how compliance with the various objectives can be evidenced by Harborough District Council.  A template of a more comprehensive Code of Corprate Governanne has been provided by Internal Audit.  It is proposed that Internal Audit will work with the Monitoring Officer to develop a new Code under this format using pro-active days in the Audit Plan for 2017/18.  As such, no formal recommmendation has been made in this report.

The National Fraud Initiative provides a number of matches to councils each year.  One of these matches would be any employees who are also directors of companies/charities to whom the council has paid invoices in the last few years.  Evidence of these matches have not been provided during the audit and it is recommended that these be explored further to ensure that any evidence of non-compliance with policies be suitably investigated.  **Recommendation four addresses this finding.**

It is recommended best practice for the Council to undertake a regular assessment of its key fraud risks.  It is acknowledged that Harborough District Council should be exposed to a lower fraud risk than some other larger local authorities and boroughs, however, it remains good practice for a proportionate fraud risk assessment to be documented on an annual basis.  This would present an opportunity to highlight any trends or developments which may need to be considered in relation to the fraud risk environment.  In order to address this, it is proposed that an annual assessment be undertaken by the Monitoring Officer, s151 Officer and Head of Internal Audit as part of the development for the Annual Audit Plan.

**Risk 2: Lack of awareness of counter fraud and ethical governance policies.**

The counter fraud and ethical governance policies are not currently easily located and the accessibility of these documents should be improved when the new policies are adopted.  Currently the Counter Fraud policy is available in the Constitution, which may not be easily found, and only the first page is provided – the remainder of the document is not available to officers.  In the staff survey, 70% of respondents were aware that the Council had a Counter Fraud policy.

The Whistleblowing Protocol is particularly difficult to locate as it is held within the Consitution and cannot found using the intranet search facility.  This was also emphasised by officers in the staff survey who had advised that they struggled to find the policy.

The staff survey was issued by Internal Audit to all Council staff via email link and was entirely anonymous.  The objective of the survey was primarily to assess staff awareness and confidence in the Council's Whistleblowing procedures.  It is vital that staff have confidence in these arrangements to enable them to raise concerns in confidence should they become aware of any fraud, corruption or misconduct across the organisation.  It is the Council's staff who are most likely to identify any such issues and if they fail to highlight these to the suitable officer due to fear of reprisal, or indeed if their line managers are implicated, this problem can continue and cost the Council money and reputation.

The survey responses are provided in Appendix 1.  Overall, 73% of respondents confirmed that they were aware of the Whistleblowing policy.  However, 19% stated that they did not know where to find the policy and

additional comments were also made by respondents that they had struggled to find it. **Recommendation five addresses these findings.**

In relation to gifts and hospitality, emails have been sent to all officers in the past reminding them of their responsibilities in this area and providing a template form for making such declarations. It is noted, however, that such a form is not readily available to staff as a matter of course and that the guidance within the Code of Conduct is not readily available to all officers. It is recommended that details of expectations and the template form be made available on an intranet page and that regular reminders be sent to staff, ideally around December time when suppliers may offer 'Christmas gifts'.

Again, in relation to officer interests, evidence has been provided that email reminders were sent to staff on what should be declared and how - but there is no evidence of any reminders sent since 2010. It would be advisable to remind staff on an annual basis and take advantage of the Council's Core Brief Sessions to communicate and explain the expectations to staff and, again, a template declaration form should be provided on the intranet. Regular reminders on gifts and hospitality and interests should also be sent to elected Members and could be co-ordinated with those to staff. **Recommendation six addresses these findings.**

The Council has engaged with opportunities to raise staff awareness of fraud and corruption and promote Council policies. In January 2016, the Head of Internal Audit delivered an awareness session with all staff led to a number of queries from staff demonstrating increased engagement. The launch of the new fraud policies would provide an ideal opportunity to promote these new policies and refresh staff awareness. Discussions are being held with the Monitoring Officer with regards to a further session in 2018. The Council has also engaged with Internal Audit on the promotion of International Counter Fraud Awareness Week 2017 and circulated awareness articles to all staff during the week – thereby refreshing awareness in the meantime.

**03 - Effective whistleblowing arrangements are not in place to encourage disclosures and to deal with concerns in a fair and confidential manner.**

A Whistleblowing Protocol is held in the Constitution and was last reveiwed in 2014. The policy is consistent with latest legislation and covers the majority of key areas that would be expected as standard.

The Legal and Democratic Services Manager/Monitoring Officer advised that whistleblowing disclosures are handled by the named officers but a lack of recent examples has meant that no audit testing could be performed to confirm that procedures are consistently followed.

Of the survey respondents, 17% stated that they would not feel confident using the Council's whistleblowing policy for any of the potential areas suggested i.e. fraud, bullying, corruption etc. As such, there is potential to improve confidence in relation to whistleblowing and to ensure that staff feel supported in raising any concerns.

The whistleblowing policy is not currently readily available to external parties. This policy should be available for use by all within the council but also those engaging with it, including contractors, sub-contractors and customers. These external parties may witness incidents or evidence which could be indicators of wrongdoing which those inside the Council may not be party to. Those outside the Council may be even less likely to search the Council's Constitution if they were looking for a way to raise their concerns. It is recommended that a page be added to the Council's website regarding fraud and ethics and that the whistleblowing protocol be made accessible there. **Recommendation seven addresses these findings.**

The policy includes a number of officers as whistleblowing contacts – the s151 officer, the Monitoring Officer and the Services Manager HR – but this may benefit from further clarification, i.e. job titles, and would benefit from including an independent contact such as the Head of Internal Audit or the External Auditors.

The whistleblowing protocol does not currently include details of support that is available to whistleblowers such as counselling services or support from statutory officers. Staff should feel supported in raising concerns in good faith and it has been confirmed that such mechanisms are available, but are not mentioned in the protocol. **Recommendation eight addresses these findings.**

In the staff survey, 38% of respondants said that they had never seen the Whistleblowing policy. It was further noted that the Council has not provided staff training in relation to whistleblowing and it is not covered in the staff induction process. Regular refresher training can be targeted at officers and managers to ensure that all staff have the necessary assurances to have confidence in the process and that managers are aware of how to handle any matters raised with them by staff. The staff survey highlighted that 30% of respondents would approach their line manager/HR with concerns and it is vital, therefore, that line managers handle such concerns in accordance with policy and in a confidential, consistent manner that inspires confidence in staff. This should also be reiterated within the induction process. **Recommendation nine addresses these findings**.

## 3. Limitations to the scope of the audit

This is an assurance piece of work and an opinion is provided on the effectiveness of arrangements for managing only the risks specified in the Audit Planning Record.

Our work does not provide absolute assurance that material error; loss or fraud does not exist. The review did not include data sharing or Freedom of Information requests.

## 4. Action Plan

The following Action Plan provides a number of recommendations to address the findings identified by the audit. If accepted and implemented, these should positively improve the control environment and aid the Council in effectively managing its risks.

## ACTION PLAN

| Rec No. | ISSUE | RECOMMENDATION | Management Comments | Priority | Officer Responsible | Due date |
|---|---|---|---|---|---|---|
| **Risk 1: Poor governance arrangements over the management of data and lack of staff training, leading to non compliance with the Data Protection Act 1998.** | | | | | | |
| 1 | The Council's Counter Fraud policy does not currently address all areas of best practice as recommended in the CIPFA Code of Practice for managing fraud and corruption.<br><br>The policy would benefit particularly from a clear statement from the leadership team and details of all staff/Members' responsibilities. Other areas have also been highlighted to the Monitoring Officer.<br><br>The Fraud Response Plan could also be strengthened in areas to ensure any investigations are robust and deliver the best possible outcomes.<br><br>Internal Audit has provided a draft policy and separate response plan for the Council to assist in addressing these issues. | To adopt a new Counter Fraud and Corruption Policy and Fraud Response Plan, addressing specific issues/findings which have been highlighted to the Monitoring Officer.<br><br>The Fraud Response Plan should be held as an internal procedural document, rather than part of the wider policy. | Recommendations are agreed. The Ethical Governance Committee is due to consider a revised Counter Fraud Policy at it meeting on 1 February 2018 and refer the policy and any comment to the Governance and Audit Committee meeting in March 2018. It is anticipated that the policy will be referred to Council for adoption in April 2018. | Important 🟡 | Head of Legal & Democratic Services | 30 April 2018 |

| Rec No. | ISSUE | RECOMMENDATION | Management Comments | Priority | Officer Responsible | Due date |
|---|---|---|---|---|---|---|
| 2 | A number of actions are currently embedded within the Counter Fraud Policy. These are not subject to monitoring or review and holding these within a policy document does not support ongoing work.

There is a risk that without a 'living' action plan there may be a failure to ensure the Council's counter fraud arrangements remain robust and resilient by constantly reviewing and updating in light of wider developments. | A Strategy Action Plan should be maintained alongside the policies to facilitate ongoing review of developments and areas where arrangements could be further improved. This should be subject to review by management and Internal Audit on a quarterly basis. | The Monitoring Officer to work with the Head of Internal Audit to populate a Strategy Action Plan to be considered by Corporate Management Team on a quarterly basis. This will be developed following adoption of the Counter Fraud Policy and the first review is expected to be in September 2018. | Standard 🟢 | Head of Legal & Democratic Services | 30 September 2018 |
| 3 | The Council does not currently hold an Anti Money Laundering Policy or standalone Anti Bribery Policy.

Without a full suite of counter fraud and ethical governance policies, there is an increased risk of failure to comply with best practice and ensure that officers are aware of their responsibilities under the relevant legislation. | A draft of each policy has been provided by Internal Audit. Each should be reviewed, revised as appropriate, and formally adopted. | Agreed. A draft Anti-Money laundering Policy and Anti Bribery Policy to be considered by the Ethical Governance Committee on 1 February 2018 and the policies and any comments submitted to Governance and Audit Committee in March 2018. The policies should be submitted to the Executive for adoption thereafter. | Important 🟠 | Head of Legal & Democratic Services | 30 April 2018 |

| 4 | There was no evidence available that any NFI matches on officers who are directors of companies/organisations to whom the Council pays invoices have been suitably explored.<br><br>There is a risk that any conflicts of interest have not been suitably investigated and could provide indicators of fraud. | Any relevant NFI matches on conflicts of interest should be reviewed and investigated as appropriate. | The Head of Legal and Democratic Services to liaise with the Head of Revenues and Benefits Partnership to carry out a proportionate NFI check on conflicts of interests | Standard 🟢 | Head of Legal & Democratic Services and Head of Finance & Corporate Services | 28 February 2018 |
|---|---|---|---|---|---|---|
| **Risk 2: Lack of awareness of counter fraud and ethical governance policies.** | | | | | | |

| 5 | The current Counter Fraud Policy is held in the Constitution but only the first page of the document is available to view.<br><br>The Whistleblowing Policy is also difficult to locate on the intranet pages and feedback from staff has demonstrated that they have struggled to locate the document. Given the nature of the policy, if a member of staff wanted to find this there is a likelihood that they would not want to ask a colleague or manager where it was. It should be made readily available to staff.<br><br>Furthermore, forms to declare gifts and hospitality and officer interests are not readily available.<br><br>There is an increased risk, therefore, of non-compliance and inconsistent practices leading to opportunities for fraud and corruption to go undetected. | Full copies of all counter fraud and ethical governance policies should be made readily available to staff. It is recommended that a relevant page be established where all such documentation, policies, guidance and template forms can be found. | Agreed.<br><br>The Counter Fraud and the Whistleblowing policies are already referred to on the intranet but as part of the Council Information all policies and procedures section (Governance). The Head of Legal and Democratic Services will review with the aim of simplifying access to the relevant documents and ensure that the most up to date documents are available. This will be communicated via a Core Brief message to all staff. | Important 🟠 | Head of Legal & Democratic Services | 30 April 2018 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 6 | Email reminders have been sent to officers and Members from the Monitoring Officer in the past to reiterate the need to declare and record any offers of gifts and hospitality and officer interests. These have not, however, been sent in recent years.<br><br>There is a risk that without regular reminders staff may fail to comply due to ignorance or could claim not to be aware of expectations if they have not been suitably publicised. | Email reminders should be sent to staff and Members approximately six monthly – ideally around key times such as Christmas when the risk of gifts is higher. | Agreed. | Standard<br>🟢 | Head of Legal & Democratic Services | 30 January 2018 |
| **03 - Effective whistleblowing arrangements are not in place to encourage disclosures and to deal with concerns in a fair and confidential manner.** | | | | | | |
| 7 | The Whistleblowing Policy is only available within the Council's Constitution.  This is not easily found on the Council's external webpages and those outside the local authority may be less likely to know to look at this document for guidance on whistleblowing.<br><br>There is a risk, therefore, that external parties such as contractors may not have access to this policy and may not raise genuine and valid concerns for fear of reprisal. | The Whistleblowing Policy should be made available on the Council's internet pages.  A page on fraud/ethical governance could be set up to include this, the Code of Governance etc. | Agreed. See comments on Recommendation 5 above. | Important<br>🟡 | Head of Legal & Democratic Services | 30 April 2018 |

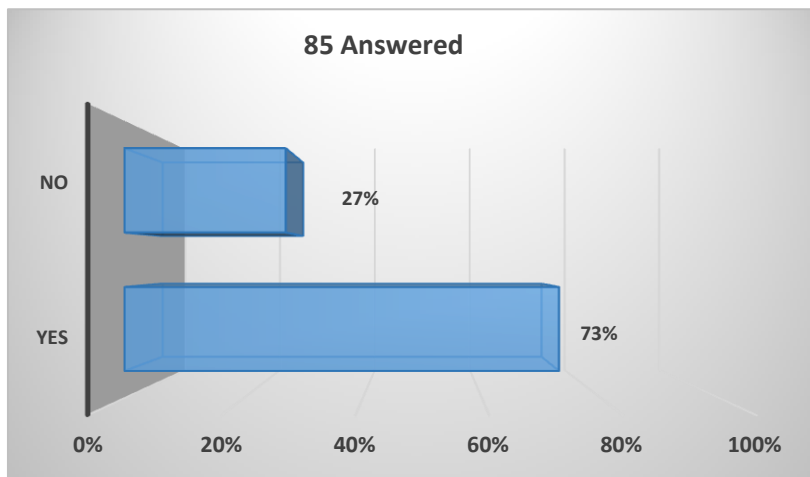| 8 | The Whistleblowing policy/protocol addresses most key areas expected. There are some opportunities to further improve the document, such as:<br><br>• Include reference to support services available to whistle-blowers; and<br>• Include an independent contact i.e. Head of Internal Audit or External Auditors. | The content of the Whistleblowing policy/protocol should be reviewed to incorporate these amendments, as appropriate. | The whistleblowing policy to be reviewed as part of the work plan for Ethical Governance Committee a report to be taken to the Ethical Governance Committee in March 2018. | Standard 🟢 | Head of Legal & Democratic Services | 30 April 2018 |

| 9 | No training has been delivered to staff in relation to the Whistleblowing protocol and it is not covered in the staff induction process. Training should ensure officers are aware of, and given confidence in using, the procedures and that managers are aware of their responsibilities should any of their team raise concerns with them.<br><br>Without training there is a risk of a lack of awareness and confidence in the policy leading to concerns not being raised and a risk that concerns raised may not be handled and suitably investigated in accordance with policy.<br><br>It is understood that an induction handbook is in draft and will refer to the whistleblowing procedures – but this is not yet in use. | Training should be delivered to staff on the Council's whistleblowing arrangements, both at induction and as refreshers. Refresher training may include all staff training and some targeted training for middle managers.<br><br>The induction handbook should also be finalised and include details of the whistleblowing arrangements to further promote confidence in the scheme. | The Head of Legal and Democratic Services to work with the Head of Internal Audit to provide training as part of the Audit work plan for 2018/19. This will incorporate training for all staff and possibly separate training for service managers.<br><br>The induction handbook will be finalised and include details of Whistleblowing procedures. | Standard<br>🟢 | Head of Legal & Democratic Services | 30 June 2018 |

# WHISTLEBLOWING POLICY

## SURVEY RESULTS

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1. **Are you aware that the Council has a Whistleblowing Policy?**

**85 Answered**

| | |
|---|---|
| NO | 27% |
| YES | 73% |

2. **Where would you find a copy of the Whistle Blowing Policy?**

**85 Answered**

| | |
|---|---|
| DON'T KNOW | 19% |
| NETWORK FOLDERS | 0% |
| PAPER COPY | 0% |
| CONSTITUTION | 4% |
| COUNCIL WEBSITE | 8% |
| COUNCIL INTRANET | 69% |
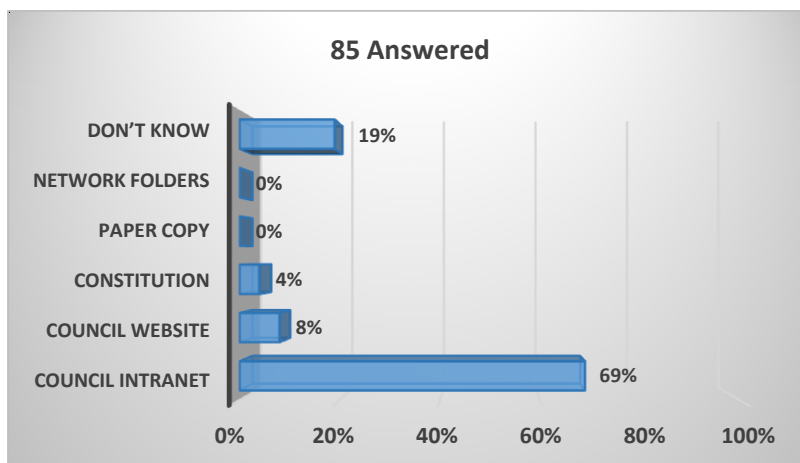
**3. When did you last look at the policy?**



**81 Answered 4 Skipped**

- NEVER SEEN THE POLICY — 38%
- CANT REMEMBER, BUT I HAVE SEEN IT — 25%
- NOT SINCE INDUCTION — 14%
- WITHIN LAST 3 MONTHS — 8%
- WITHIN LAST 12 MONTHS — 15%
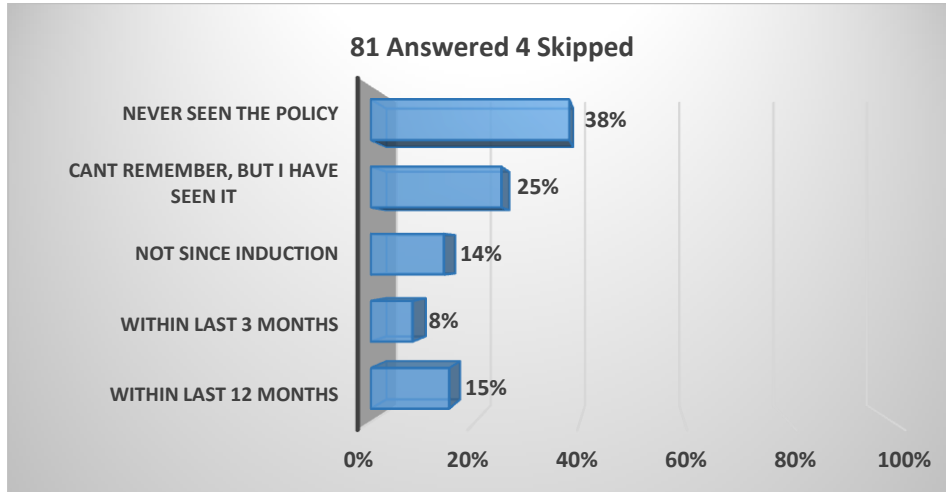
**4. Would you be confident about using Whistle Blowing to report…? (select all that apply)**



**81 Answered 4 Skipped**

- NONE OF THESE — 17%
- SUSPICION OF FRAUD OR CORRUPTION BY CCONTRACTOR — 69%
- SUSPICION OF FRAUD OR CORRUPTION BY COUNCILLOR — 68%
- SUSPICION OF FRAUD OR CORRUPTION BY OFFICER/STAFF MEMBER — 72%
- RISK OF SERIOUS HEALTH AND SAFETY RISK TO PUBLIC — 64%
- ATTEMPTED BRIBERY BY MEMBER OF THE PUBLIC OR CONTRACTOR — 69%
- BULLYING OR HARASSMENT — 57%
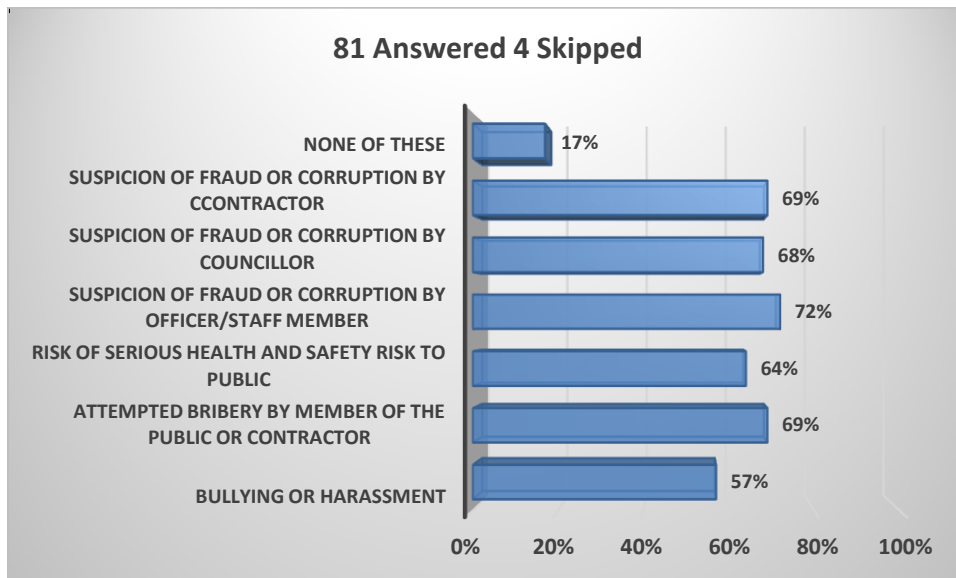
5. **Which of the following would you most likely discuss a Whistle Blowing concern with? (select all that apply)**



81 Answered 4 Skipped

- OTHER ( LINE MANAGER, HR, TEAM LEADER): 30%
- UNION REP: 15%
- EXTERNAL AUDIT: 4%
- INTERNAL AUDIT: 7%
- S151 OFFICER: 21%
- MONITORING OFFICER: 31%
- CORPORATE DIRECTOR: 25%
- HEAD OF SERVICES: 53%
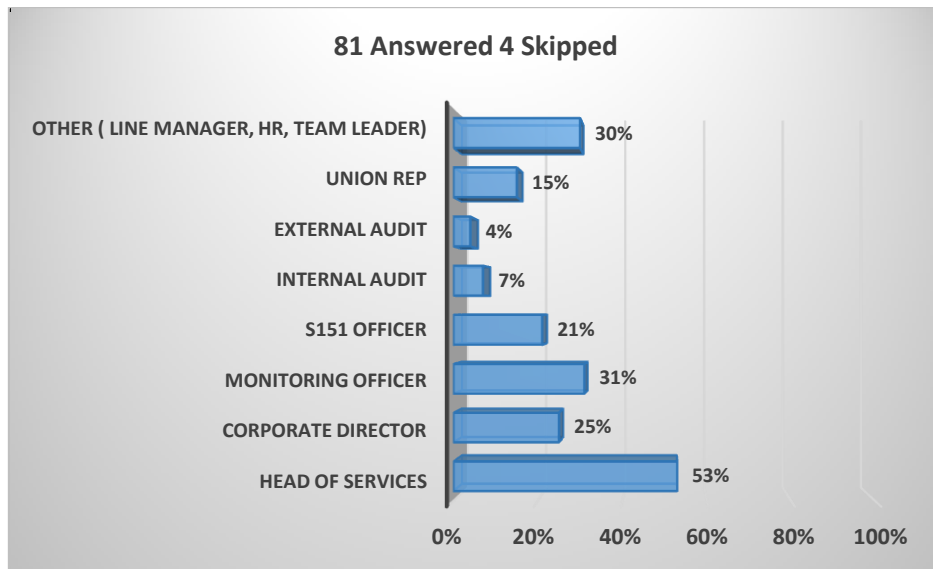
6. **Are you aware that the Council has an Anti Fraud and Corruption Policy?**



84 Answered 1 Skipped

- NO: 30%
- YES: 70%
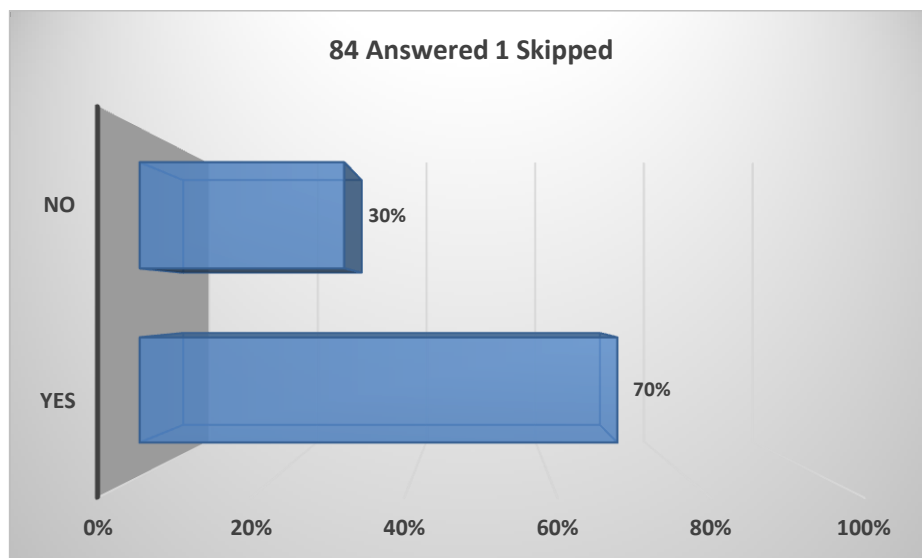
## GLOSSARY

**The Auditor's Opinion**

The Auditor's Opinion for the assignment is based on the fieldwork carried out to evaluate the design of the controls upon which management relay and to establish the extent to which controls are being complied with. The tables below explain what the opinions mean.

| Compliance Assurances | | Control environment assurance | Compliance assurance |
|---|---|---|---|
| **Substantial** | 🟢 | There are minimal control weaknesses that present very low risk to the control environment. | The control environment has substantially operated as intended although some minor errors have been detected. |
| **Good** | 🟢 | There are minor control weaknesses that present low risk to the control environment. | The control environment has largely operated as intended although some errors have been detected. |
| **Satisfactory** | 🟡 | There are some control weaknesses that present a medium risk to the control environment. | The control environment has mainly operated as intended although errors have been detected. |
| **Limited** | 🔴 | There are significant control weaknesses that present a high risk to the control environment. | The control environment has not operated as intended. Significant errors have been detected. |
| **No** | 🔴 | There are fundamental control weaknesses that present an unacceptable level of risk to the control environment. | The control environment has fundamentally broken down and is open to significant error or abuse. |

| Organisational Impact | | Definition |
|---|---|---|
| **Major** | 🔴 | The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole. |
| **Moderate** | 🟡 | The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole. |
| **Minor** | 🟢 | The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole. |

**Category of Recommendations**

The Auditor prioritises recommendations to give management an indication of their importance and how urgent it is that they be implemented. By implementing recommendations made managers can mitigate risks to the achievement of service objectives for the area(s) covered by the assignment.

| Priority | | Impact & Timescale |
|---|---|---|
| **Essential** | 🔴 | Action is imperative to ensure that the objectives for the area under review are met. |
| **Important** | 🟡 | Requires actions to avoid exposure to significant risks in achieving objectives for the area. |
| **Standard** | 🟢 | Action recommended to enhance control or improve operational efficiency. |