



INTERNAL AUDIT REPORT



PLANNING SERVICE REVIEW 2015/16

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Planning Service Review 2015/16

Executive Summary

1. Introduction and overall opinion

The Council initiated a Development Management Improvement Plan in 2014/15. The key objective of the Improvement Plan was to raise the quality of the service. The Improvement Plan included a restructure of the service from May 2015 and the expected service quality improvements included reductions in the time associated with handling appeals and reductions in the time taken to process applications.

A SOLACE consultant’s report was issued in 2013/14 and formed the basis for a project plan. This included a number of clear recommendations, some of which could be implemented promptly where others required development, consultation and external expertise. It is acknowledged by management that the project did not follow the Council’s project management methodology and a post project implementation review has not yet been conducted. However, significant work has been completed and a number of the recommendations have been successfully implemented.

On reviewing the current status of all actions within the project plan, Internal Audit have confirmed that 70% of the actions arising from the consultant’s report have been implemented or closed based on decisions that no further action is justified. Successes to date include a service restructure and effective use of new Technical Administrator posts, improved performance review processes, streamlining of validation processes, provision of an independent planning consultant to lead on appeals where the officer’s recommendation has not been followed, development of the pre-application scheme and the commissioning of viability assessments of the Local Plan and significant applications.

Work is ongoing in relation to 30% of the actions. It was evident from discussions and evidence provided that management had recently reviewed progress made with the Improvement Plan but there is scope to formalise arrangements to provide assurance that all remaining actions will be fully implemented and progress should be formally reported. It was also noted, that whilst some actions had been progressed, these would be in need of further review and action pending national and local developments and such issues should be logged and formally reviewed.

A review of the performance indicators for the service from 2012/13 to 2015/16 highlighted a positive trend in performance in all areas reviewed, particularly processing of ‘minor’ and ‘other planning applications’ within 8 weeks.

It is Internal Audit’s opinion **Sufficient Assurance** can be given that the identified risk has been appropriately mitigated. Detailed findings are provided in section 2. The audit was carried out in line with the approved audit planning record.

Table 1 – Assurance opinion

Internal Audit Assurance Opinion	Direction of Travel				
Sufficient Assurance	N/A				
Risk	Design	Comply	Recommendations		
			H	M	L
Risk 1 - The Improvement Plan fails to achieve its objectives and expected outcomes	Sufficient Assurance	Sufficient Assurance	0	2	1
Total Number of Recommendations			0	2	1



2. Summary of findings

Risk 1: The Improvement Plan fails to achieve its objectives and expected outcomes

A review by a SOLACE consultant was undertaken in 2013 with the objective to:

‘Identify improvements to the way that development management works as part of the larger organisation, to deliver a more customer focussed service which is more responsive to members and stakeholders; a service which provides a transparent approach to decision making and is capable of effectively adapting to changes within the planning system whilst embracing the principles of the recent changes in planning guidance’.

A report was issued by the consultant to summarise the findings and areas for improvement. In order to address the findings and action the recommendations arising from the review, the Council’s Executive approved an Improvement Plan in February 2014 and agreed delegation to the Corporate Director – Community Services to implement this plan. The Council’s Improvement Plan reflected all of the recommendations made within the consultant’s report. As such, the objectives were consistent with the areas highlighted for improvement and the achievement of the Improvement Plan should address these effectively.

Progress

In delivering the Improvement Plan, management acknowledge that they did not fully apply the Council’s established project management methodology. There was no business case or project initiation documentation but approval to proceed with the project was made by the Executive based on the consultant’s report. The project actions were clearly set out in the Improvement Plan document and the benefits to be realised by the project were effectively to address the findings of the report and explore and implement the recommendations made by the consultant, as appropriate.

When the Improvement Plan was approved by the Executive it was agreed that ‘progress on the improvement plan will be monitored by the Executive through quarterly performance information report to Executive’. A progress report was presented to the Executive in September 2014. Since then, some higher level progress reporting has been included in performance reports presented to the Executive, with the latest update on the project in June 2015. It is understood that performance against an indicator relating to ‘determining planning applications in accordance with stipulated national guidance’ has since been reported against on a quarterly basis. It is understood that the Portfolio Holder for Planning and Regeneration was provided with an update on implementation of some sections of the plan in March 2016 and reports have been presented to the Strategy Board – copies of which have not been provided to Internal Audit at the time of reporting. **Recommendation 1** addresses this finding.

As yet, a post implementation review has not been conducted but would be of value once all actions have been resolved and the improvement plan moves to business as usual to identify any lessons learnt and highlight the successes and any risks which require ongoing review. **Recommendation 2** addresses this finding.

An overview of progress against the Improvement Plan is provided in Appendix 2 of this report. At the time of reporting, of the 24 actions from the Improvement Plan, 67% have been implemented. Key successes have included:

- Implementation of the amended staffing structure for more efficient and effective deployment of resources, including development of Technical Planning Assistant roles;



- Streamlined validation processes and better use of electronic systems;
- Improved performance review processes;
- Commissioning of feasibility reviews of the Local Plan programme and significant appeals;
- Appointment of independent planning consultant to lead on appeals, where decision made was against officer recommendations;
- Adoption of project planning for significant applications;
- Training for sample of parish councils on planning enforcement; and
- Revision of report formats and presentations to Planning Committees.

It was agreed that one action in relation to reviewing the scheme for speaking at Planning Committee meetings would not be implemented following agreement between management and the Portfolio Holder.

Whilst some of the remaining actions are not yet completed, there is evidence of progress and improvement being made. One of the actions, for example, related to the pre-application scheme and during the audit review evidence has been provided of ongoing work on development of the scheme and the involvement of Members. The consultant's report also recommended a review of the recovery of costs for the delivery of this service and evidence has been provided of a review of pre-application fees which, whilst not set to fully recover costs, has assessed the fees against comparator authorities with a view to implementing a fair and transparent increase in charges from 2016/17.

Work on assessing the applicability of adopting a Community Infrastructure Levy charging schedule is also ongoing and recent progress has been noted at the time of reporting. A project mandate has now been approved and this will progress to the corporate project group.

Of those actions yet to be completed, five relate to amendments to the Council's Constitution. At the time of audit, it is understood that these actions are being progressed via the Constitutional Review committee and with assistance from external consultants. It was also noted that some of the actions have been progressed but are awaiting national guidance which could affect the outcomes required. Developer guidance on s106 agreements, for example, has been drafted but cannot be finalised pending central government confirmation on definitions of affordable housing. In order to provide assurance that all such issues are being noted, monitored and resolved, these should be logged and reviewed to support the completion of the Improvement Plan. **Recommendation 3** addresses this issue.

Also, whilst the new staffing structure has been implemented, some vacancies remain at the Planning Officer level and recruitment attempts are ongoing. Until all posts are filled this will inevitably impact upon the performance of the service. Work on this is ongoing and no further recommendation has been made to progress this.

Budget

Within the report issued by the consultant, costs associated with each action were identified and a source of funding was allocated, including the Development Management team budget, corporate budgets and Local Plan reserves. Within the 2014/15 budget, an allocation of £90,000 was approved for a Strategic Planning Review to address the findings of the consultant's report. At the time of reporting, Internal Audit have not been provided with details of actual expenditure against this budget or any changes to the development management or planning budgets to reflect additional resources or savings. Internal Audit cannot, therefore, provide assurance over the project budget, costs incurred to deliver the plan or savings achieved.



Outcomes and Performance Improvement

In order to review the success of the project to date, in improving the quality of the development management service, Internal Audit has analysed performance against the key performance indicators for the past four years. This has highlighted a positive trend over the last twelve months for all indicators in relation to appeals and timely application determinations and, indeed, some indicators demonstrate significant improvement since the project commenced. An overview of the key performance in relation to the determination of planning applications, successful appeals and customer satisfaction is provided in Section 5 and these reflect the improved performance achieved from the revised processes and updated roles and responsibilities.

The performance of the team has also been reviewed by Internal Audit against national performance information and was found to be performing above average in relation to the proportion of major applications determined within the required timescale of 13 weeks during the period January 2014 to December 2015 - the average of all district councils across the period being 78.5% and Harborough District Council achieved 83.8%.

Assurance Opinion

Based upon these findings, the rating for compliance with controls in respect of this risk is **Sufficient Assurance**. There is evidence that the Improvement Plan is being implemented and improvements in performance are being achieved. Without project management arrangements, it is not currently possible to provide assurance that all remaining actions are being formally monitored and evidence has not been provided of formal reporting upon progress against the plan. In order to provide assurance over the effective management of the remainder of the project, it is also recommended that outstanding actions and issues be formally logged and reviewed.

3. Action plan

The Action Plan at Appendix 1 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.

4. 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. The Auditor's work does not provide any guarantee against material errors, loss or fraud. It does not provide absolute assurance that material error, loss or fraud does not exist.



5. Analysis of Performance Information

Exhibit 1. Major Applications determined within 13 weeks

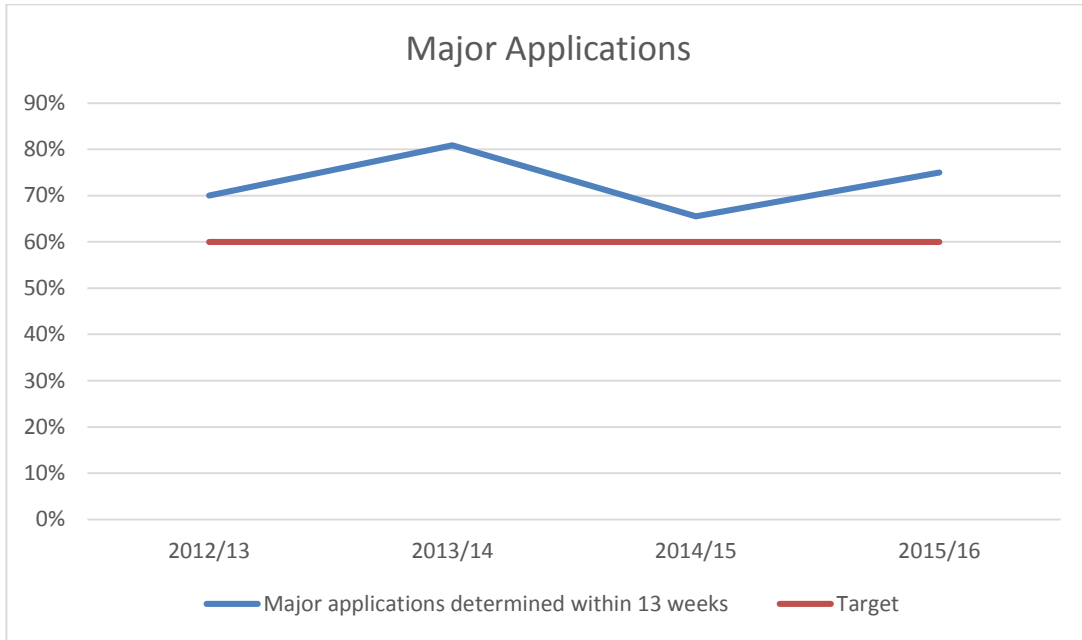


Exhibit 2. Minor Applications determined within 8 weeks (or agreed time)

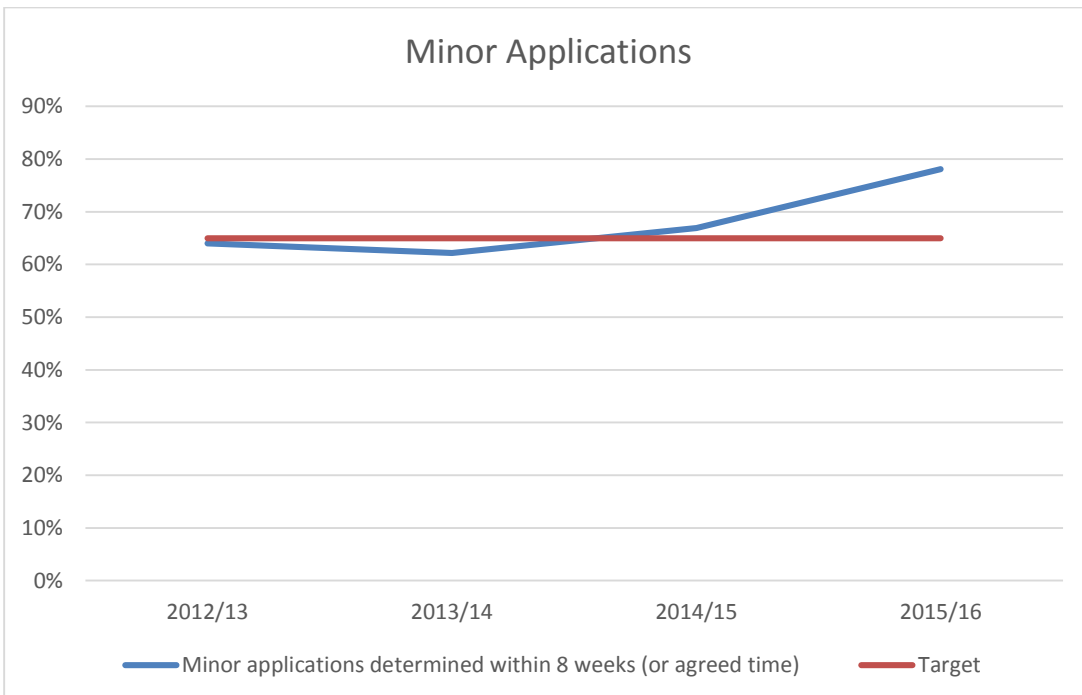


Exhibit 3. Other Planning Applications determined within 8 weeks (or agreed time)

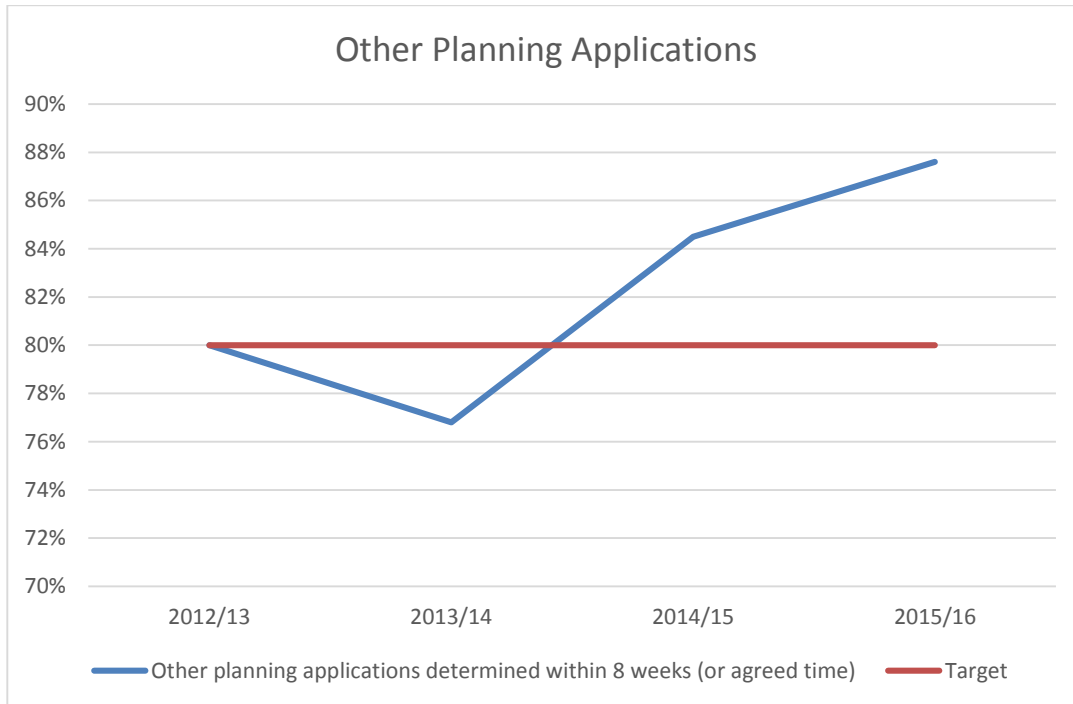


Exhibit 4. Major Applications with agreement to extend determination within agreed timescales

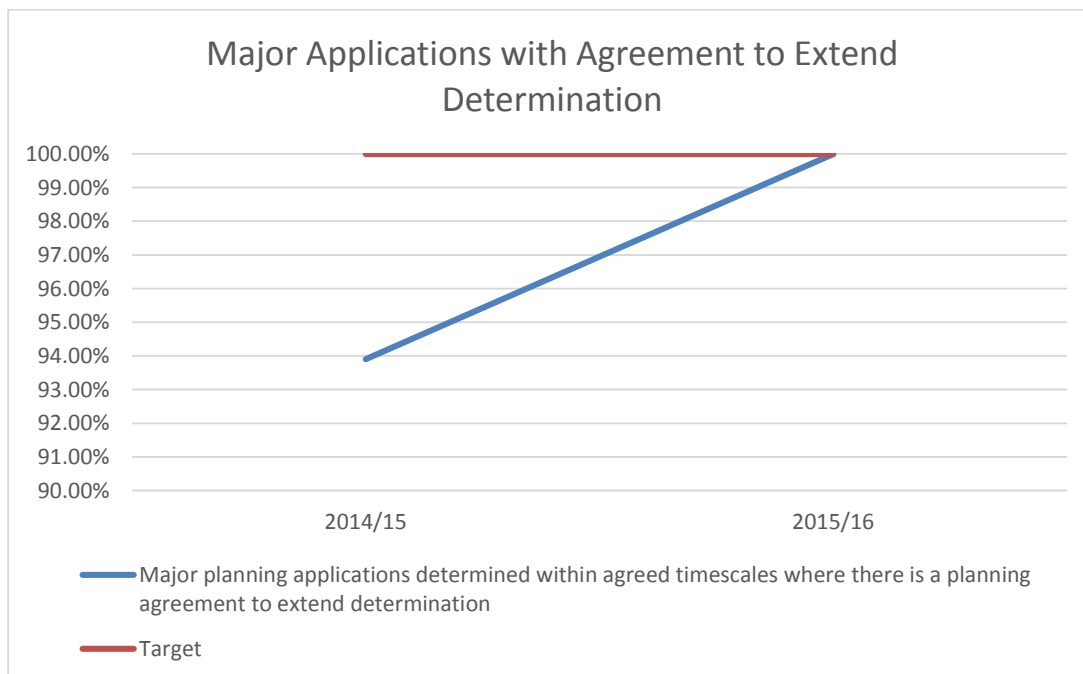


Exhibit 5. Appeals Allowed (whereby lower % is preferable)

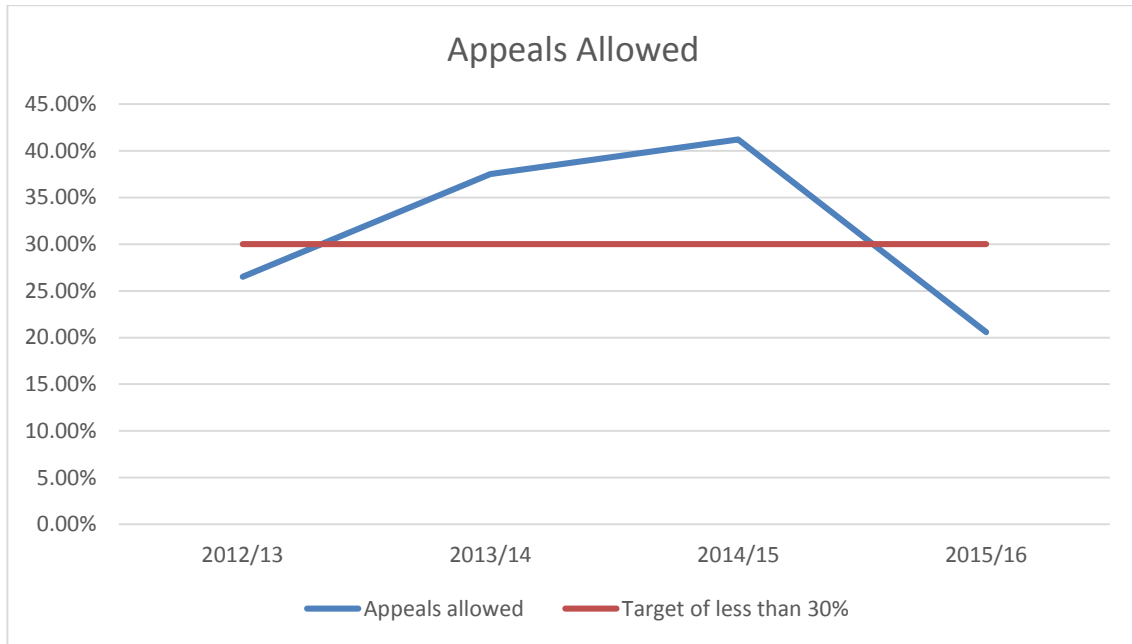


Exhibit 6. Customer Satisfaction with Planning Service





Appendix 1

Action Plan

Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
<i>Risk 1: The Improvement Plan fails to achieve its objectives and expected outcomes</i>						
R1	<p>When the Improvement Plan was approved by the Executive in February 2014, it was agreed that quarterly progress reports would be presented to the Executive to monitor implementation of the Plan.</p> <p>One detailed progress report was presented to the Executive in September 2014 and higher level progress updates have been included in subsequent quarterly performance reports to the Executive.</p> <p>No evidence of detailed progress reporting has been provided since March 2015. Since May 2015, however, performance has been monitored on 'determining planning applications in accordance with stipulated national guidance'.</p>	<p>A formal update on progress against the Improvement Plan should be provided to the Executive to demonstrate the successes achieved to date and to provide assurance over progress being made on outstanding actions.</p>	<p>It is suggested that the post implementation review will include a summary on the implementation of the plan.</p>	Medium	Norman Proudfoot	October 2016
R2	<p>On completion of the Improvement Plan, a post implementation review should be conducted and reported to senior management and Members to highlight the benefits realised, lessons learnt and any areas for consideration in the move to business as usual. It is</p>	<p>A post implementation review should be conducted once the remaining actions have been completed to confirm the achievements and any areas requiring ongoing review. An assessment should also be undertaken to identify any risks</p>	<p>The post implementation review will be carried out when the constitutional related items have been completed.</p>	Medium	Norman Proudfoot	October 2016



Rec No.	ISSUE	RECOMMENDATION	Management Comments	Priority	Officer Responsible	Due date
	<p>understood that plans had not yet been made for such a review.</p> <p>Details of the total cost of implementing the plan also could not be provided to Internal Audit at the time of reporting, as such assurance cannot be provided over the costs incurred against the approved budget or to confirm any savings achieved on improved performance (i.e. reduced appeals).</p>	<p>which need to be managed following the completion of the plan and to confirm how these will be managed in business as usual.</p> <p>This report should also reflect upon the costs of delivering the plan against the £90,000 approved in the 2014/15 budget and any savings on service budgets achieved from the performance improvements.</p>	<p>The report will cover the costs of delivering the plan the headline costs are the new Head of Planning post (circa £78k including on costs) and the cost of providing consultants to lead on appeals (which varies each year but will be approximately £7K).</p>			
R3	<p>Whilst a number of the actions from the Improvement Plan have been implemented, there are some issues which have arisen which have prevented the completion of certain actions – such as awaiting national guidance on affordable housing to enable completion of the developer guidance note.</p> <p>In order to provide assurance that these issues will remain subject to ongoing review and timely resolution once required information is available, these should be logged and subject to monitoring by management. As the Plan is not subject to formal project management arrangements, there is a risk that these issues may not be regularly monitored and may be lost if wider actions may be marked as ‘completed’.</p>	<p>All issues arising in the delivery of the Improvement Plan should be logged and reviewed in planning management team meetings/one to one meetings to ensure prompt and effective resolution as soon as is practicable. This would provide assurance that all issues are captured and will support the completion of all actions from the plan.</p>	<p>The Head of Service for Planning and Regeneration will explore issues arising out of the Improvement Plan with the Service Manager for Development Management at the monthly 1:1 meetings.</p>	Low	David Atkinson	Ongoing on monthly basis in 1:1s with Service Manager



Appendix 2

Overview of performance against the Improvement Plan

Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
1	<p>Local Plan and Decision Making – expert review of 5 year land supply</p> <p>Following PAS engagement, it was decided that appointment of an external expert was not required and alternative means of procuring market information was used e.g. Developer Panel to provide cross-reference to current estimates. PAS delivering advice including officer/member meeting of 18 June 2014. Further member briefing in June 2014 and report to LPEAP in July 2014.</p> <p>The Council produces bi-annual monitoring reports on the level of housing supply and these reports include a five year housing land supply calculation and a housing trajectory for the remainder of the Development Plan period. The latest report in November 2016 covered the period from 1st October 2015 to 30th September 2020 and reported a housing supply of 4.36 years.</p>	Some actions taken and no further action planned. To be managed through Local Plan process and captured and monitored on Risk Register.	-	-
2	<p>Local Plan and Decision Making – review of weight to be afforded to Core Strategy</p> <p>As above, following PAS engagement, no external review commissioned on 5 year housing land supply. No specialist legal advice sought.</p> <p>Briefing given to LPEAP in July 2014 on 5yr supply and relationship to Core Strategy Policy.</p>	Some actions taken and no further action planned. As above.	-	-
3	<p>Local Plan and Decision Making – peer review of Local Plan programme</p> <p>Project Manager from SOLACE was appointed in 2015.</p>	In progress	Completion of viability assessment of Local Plan and any actions arising.	-



Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
	Viability appraisals of the emerging Local Plan are taking place at the time of reporting. This review has been commissioned from Aspinall Verdi.			
4	Professional Planning Leadership Head of Planning and Regeneration appointed.	Complete	-	-
5	Resources and Efficiency - restructure Planning Connections and Planning Applications Team in place from May 2015. Noted improvement in performance in timely determination of applications.	Complete	-	Recruitment difficulties with Planning Officer posts. Work ongoing with HR advice.
6	Resources and Efficiency – tree work Appointment of external adviser for tree work.	Complete	-	-
7	Relationships – Member/officer protocol Constitutional Review and external consultant feeding back through member workshops and Constitutional review committee.	In progress	Amendments to the Members/Officer Protocol considered at Constitutional Review Committee on 30 th April 2014, 25 th July 2014 and 16.02.2016 and referred to Council for consideration.	-
8	Relationships – Appeal evidence Independent planning consultant to lead on appeals where the officer’s recommendation has not been followed and there is a subsequent appeal.	Complete	-	-
9	Governance – Scheme of Delegation Constitutional Review and external consultant feeding back through member workshops and Constitutional review committee.	In progress	Considered and to go to Council on 27 th July 2016.	-
10	Governance – monthly cycle of Planning Committee At Annual Council monthly Planning Committee meetings were approved.	Complete	-	-
11	Governance – Call in arrangements Workshops were held with members in May 2014 and October 2014. Various options were considered. Members of the Constitutional Review Committee	In progress	- Constitutional Review and update	Pending Constitutional Review.



Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
	<p>agreed in July 2015 that “The Planning Committee may, having given due consideration, refer a matter directly to Council”.</p> <p>This was considered again by the Constitutional Review Committee on 22nd October 2015 and it was decided that this option should <u>not</u> be referred to Council for consideration.</p> <p>Decision made by members to retain current process but to extend the time limit for doing so. This has, therefore, not implemented the recommended action but officers have taken all necessary steps to facilitate this. Member decision to retain 'call in' to Council process.</p> <p>The Head of Legal Services stated that the previous Constitution did not actually cover arrangements for the call in of planning applications to the Planning Committee; however it is anticipated that arrangements will be reviewed and incorporated within the next iteration of the draft Constitution, prior to its formal approval.</p>			
12	<p>Governance – Exec Member for Planning to sit as member of Planning Committee</p> <p>At its meeting on 16 February 2016 the CRC recommended an amendment to the current protocol on Member and Officer Relations to provide for the “Portfolio Holder” and any member of the Executive may be a member of the Planning Committee but may not Chair that Committee.</p> <p>This is to be considered by Council on the 27th July 2016.</p> <p>Constitutional Review and external consultant feeding back through member workshops and Constitutional review committee.</p>	In progress	The urgent consideration is given to amending the council's constitution to allow the executive councillor for planning to be a full member of the planning committee.	Pending Constitutional Review.

Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
13	<p>Planning Committee – presentations and reports Using examples of other Planning Committees a revised report template developed to ensure that the key issues are much clearer and the planning judgement is more focussed. Report template developed and published for October committee cycle</p> <p>Officer Summary presentation agreed with chairman.</p>	Complete	-	-
14	<p>Planning Committee – scheme for speaking at Planning Committee Interim Head of Planning prepared report in September 2014. Action not then taken forward by agreement with Portfolio Holder. Members determined that no changes would be made at this stage.</p>	Closed	In quarter 4 of 2016/17 the work undertaken previously relating to this matter will be reappraised with a view to progressing and implementing a review of the scheme of speaking at Planning Committee in 2017/18.	-
15	<p>Development Management approach – pre application scheme Confirmed that development of the pre-application scheme is in progress.</p> <p>Officers provide:</p> <ul style="list-style-type: none"> • A monthly update to portfolio holder/ planning chair; • Update to local members on contentious and major schemes on request or judged necessary; and • Offer Briefings on major schemes. <p>Development Services Manager proposes in 2016 to evaluate with Portfolio Holder whether this is an effective and proportionate approach to be continued and/or improved upon.</p> <p>The recovery of costs for pre application advice has been reviewed and a paper has been presented to CMT in March 2016. This paper also presented</p>	In progress	To continue to develop pre-application scheme and involvement with Members.	No specific issues highlighted in the audit, but any issues affecting progression of the action should be noted.

Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
	procedures for member involvement in pre-application major planning enquires from 31 st March 2016.			
16	<p>Enforcement – parishes</p> <p>Management stated that three Parish Councils initially signed up for the pilot and were trained up to Stage 1 level (Planning Enforcement). The initial evaluation of the pilot study has been inconclusive in terms of the impact on the number of cases referred to the Planning Enforcement Team, however all participating Parish Councils have provided feedback that they found the training to be useful and have a greater understanding of the planning enforcement process. Further training will be arranged on request.</p> <p>The new toolkit comprises training on planning enforcement, a planning enforcement advice note, a planning enforcement handbook, and an enforcement complaint form.</p>	Complete	To monitor and provide further training as required.	-
17	<p>Booking in and validation</p> <p>Validation procedures revised and streamlined. Auditor confirmed:</p> <ul style="list-style-type: none"> • Applications are registered on the reception screen of the Uniform system; • 60% to 70% of applications are received through the planning portal, which automatically populates the Uniform system; • The Admin team record application details on receipt, whilst the technicians complete the validation; • Validation is completed on screen by reference to the application form, description of proposal, and site review; • A check box is marked to show whether each validation check is satisfactory or unsatisfactory; • There is no reference to paper records at validation stage; Trapeze software is used to review drawings and the software enables the reviewer 	Complete	-	-

Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
	<p>to set the scale. This enables the reviewer to view the site area to the required level of detail;</p> <ul style="list-style-type: none"> • The technician selects the level of consultation required by using drop down boxes on the Uniform system; and • A validation screen is completed which also records the expected decision level. <p>Officers stated that they were satisfied with the way new procedures are working, that it is much easier to manage personal workloads as a result, and that some applications are received and validated within the same day.</p>			
18	<p>Performance Management – monthly performance</p> <p>Access Reports now provide basis for monthly caseload meetings with officers and line manager. Performance indicators aligned with DCLG measure to include time extensions. New indicators on appeals/5YS and Major / time extensions.</p> <p>Development Services Manager provided evidence and confirmed that:</p> <ul style="list-style-type: none"> • Officer processing performance is reviewed monthly; • Outstanding applications for each officer are reviewed monthly; • Reviews of caseloads are diarised once per month; and • Performance against key indicators is reviewed and included on team meeting agendas each month. 	Complete	-	-
19	<p>Project Management</p> <p>Process of project management established through SDA project to be used on similar complex applications.</p>	Complete	-	None highlighted during audit – but any lessons learnt/issues arising from initial use of this approach should be considered and approach developed accordingly.

Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
20	<p>Viability Testing Officers are continuing to assess the need to implement a Community Infrastructure Levy (CIL) as part of the assessment of infrastructure needs and funding mechanisms. A paper to Strategy Board in January 2016 provides evidence of this. A viability assessment of the Local Plan is currently being carried out which will include testing of the viability of CIL.</p> <p>Contract now in place for viability assessments of significant applications, under a framework contract.</p> <p>The Developer Guidance note has been reviewed and updated and was issued for public consultation in September 2015. A final draft document has been prepared and is due to be taken back to Executive following Government confirmation as to proposed changes to the definition of affordable housing.</p>	In progress	<p>Being Implemented through Local Plan project.</p> <ul style="list-style-type: none"> - explore viability of a CIL alongside the finalisation of the Local Plan work and associated Infrastructure Delivery Schedule - progress a draft CIL Charging Schedule for publication following the decision on Local Plan, if agreed - Finalise developer guidance note – see issue 	Draft Developer Guidance note on S106 requirements to be reviewed following central government decisions on affordable housing. Cannot progress until details published by government.
21	<p>S106 negotiations S106 obligations are negotiated alongside consideration of planning applications and draft packages are reported to planning committee in parallel with planning determinations.</p>	Complete	-	-
22	<p>Training Member training programme in place and delivered – first event took place in July 2015. Member training on S106 to take place in June 2016.</p> <p>Staff training needs reviewed as part of Council appraisal process. Investment made in Planning Technical Assistant roles to support a study</p>	Complete	<i>Further potential action: To continue to review through staff appraisals and service plans.</i>	-



Rec	Progress made	Status	Actions outstanding	Issues arising (of which Internal Audit have been made aware)
	<p>package for a university degree in Planning – to support development and succession planning.</p> <p>Good use being made of professional networks and subscriptions to training programmes.</p> <p>Pilot launched with three Parish Councils who were trained up to Stage 1 level (Planning Enforcement). Good feedback received from participants and further training will be arranged on request. A new toolkit for Parishes has been developed which comprises training on planning enforcement, a planning enforcement advice note, a planning enforcement handbook, and an enforcement complaint form.</p>			
23	<p>Parish Liaison Training and sessions held with a small sample of Parish Councils.</p>	Complete	<i>Further potential action: Scope to widen to other Parishes.</i>	-
24	<p>Equipment Equipment provided to staff as required.</p>	Complete	-	-

Appendix 3

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 rely and to establish the extent to which controls are being complied with. The table below explains what the opinions mean.

Level	Design of Control Framework	Compliance with Controls
SUBSTANTIAL	There is a robust framework of controls making it likely that service objectives will be delivered.	Controls are applied continuously and consistently with only infrequent minor lapses.
SUFFICIENT	The control framework includes key controls that promote the delivery of service objectives.	Controls are applied but there are lapses and/or inconsistencies.
LIMITED	There is a risk that objectives will not be achieved due to the absence of key internal controls.	There have been significant and extensive breakdowns in the application of key controls.
NO	There is an absence of basic controls which results in inability to deliver service objectives.	The fundamental controls are not being operated or complied with.

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
HIGH	Management action is imperative to ensure that the objectives for the area under review are met.
MEDIUM	Management action is required to avoid significant risks to the achievement of objectives.
LOW	Management action will enhance controls or improve operational efficiency.