

# Governance, Risk and Best Value Committee

10.00am, Tuesday, 11 October 2022

## Housing Property Services Repairs Management during Covid-19 (PL2107) – Service Area Response

Executive/routine  
Wards  
Council Commitments

### 1. Recommendations

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- 1.1 To note the service area response and actions taken to date to address risks raised in the Internal Audit report.

**Paul Lawrence**

Executive Director of Place

Contact: Sarah Burns, Head of Housing Operations

E-mail: [Sarah.Burns@edinburgh.gov.uk](mailto:Sarah.Burns@edinburgh.gov.uk) | Tel: 0131 529 7662

# Report

## Housing Property Services Repairs Management during Covid-19 (PL2107) – Service Area Response

### 2. Executive Summary

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- 2.1 A summary is provided below of progress made by the Housing Property Service (HPS) in relation to the internal audit into the key processes and controls supporting prioritisation of urgent repairs during Covid-19; prioritisation and resolution of non-urgent repairs that accumulated during revised safe working during covid; the health and safety of citizens, employees and contractors; and alignment with the changing Scottish Housing Regulator guidance and requirements.

### 3. Background

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- 3.1 The Internal Audit team audited repairs management during covid-19 as part of their 2021/22 audit plan. Testing was undertaken on a sample basis for the period March 2020 to December 2021 and a final report was shared with service areas on 22 July 2022. This report contained five overall findings (one high-rated, one medium-rated and three low-rated) in relation to the control environment in the scope of the audit.

### 4. Main report

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- 4.1 The audit identified many areas of good practice, evidencing the commitment shown by the Housing Property team to continuing to provide a service throughout the pandemic that prioritised the safety and wellbeing of staff and tenants.
- 4.2 The areas for improvement relating to supplier performance and complaints management highlighted through the audit had been identified by the service in advance of the audit being carried out and actions were underway to address these.

#### **Progress with Management Actions**

- 4.3 The audit report contained five findings (one high, one medium and three low) in total. Across four of the findings was a recommendation that detail was included in the Council's Covid-19 lessons learned exercise and applied in the event of a similar future scenario. These have been incorporated into the exercise.

4.4 A further two actions were agreed for service areas and their status is outlined below:

Action	Summary	Status
1.2: Supplier Performance Monitoring	To provide existing action plan and evidence of consideration at supplier meetings to show evidence of proactive work in this area.	Actioned
2.1: Complaint Resolution	Develop and implement a plan to support the improvement of end to end complaints management across HPS.	Ongoing – due on 30/11/2022

## 5. Next Steps

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5.1 The supplier performance monitoring action plan and outstanding complaint resolution audit action will continue to be progressed according to agreed timescales.

## 6. Financial impact

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6.1 No financial impact identified as a result of this report.

## 7. Stakeholder/Community Impact

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7.1 There is a regular programme of tenant engagement and customer insight. This includes regular satisfaction surveys, focus groups, tenant panels, tenant led service inspections and scrutiny, resident and community meetings.

7.2 The improvement actions identified through the audit will result in improved service delivery and a better customer experience for Council tenants.

## 8. Background reading/external references

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8.1 HPS Repairs Management during Covid-19 – Internal Audit Report.

## 9. Appendices

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9.1 Appendix 1 – Internal Audit report, Housing Property Services Repairs Management during Covid-19 220722

## Internal Audit Report

# Housing Property Services Repairs Management during Covid-19

22 July 2022

PL2107

<b>Overall Assessment</b>	<b>Some improvement required</b>
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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2021/22 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2021. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

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# Executive Summary

Overall  
Assessment

Some  
improvement  
required

## Overall opinion and summary of findings

Whilst significant; moderate; and minor control weaknesses were identified in the design and effectiveness of the Housing Property Services control environment established to support prioritisation and completion of essential repairs during Covid-19; the controls applied provide reasonable assurance that risks were managed, and the Council's objectives to ensure the health and safety of citizens, employees and contractors was achieved.

Five findings (1 high; 1 medium; and 3 low) have been raised highlighting the need to:

- confirm the adequacy of contractor health and safety arrangements,
- monitor ongoing supplier performance,
- resolve citizen complaints effectively within regulatory response timeframes,
- complete individual risk assessments for employees,
- ensure that all tenants have been contacted to advise that non-essential repairs have been cancelled, and
- retain evidence supporting changes to operational resilience plans

It is important to acknowledge that HPS and Repairs Direct contact centre management were already aware of the need to develop end to end key performance indicators across the service to monitor ongoing performance (including supplier performance), and the need to address current challenges with timeliness of complaints resolution.

Recognising that some of the findings included in this report relate to activities that were unique to the HPS Covid-19 resilience response, internal audit has recommended that (where appropriate) HPS records these as lessons learned for subsequent inclusion in the Council-wide Covid-19 lessons learned exercise.

Consequently, management responses have only been provided for recommendations that can be incorporated into future service delivery activities.

### Housing Property Services Management Response

The many areas of good practice identified during the audit are welcomed and are evidence of the commitment and dedication shown by the Housing Property team to continuing to provide a service throughout the pandemic that prioritised the safety and wellbeing of our staff and tenants.

The recommendations that relate to supplier performance and complaints management are both areas for improvement that had previously been identified by the service and plans are already underway to address these as priority.

## Audit Assessment

Audit Areas	Findings	Priority Rating	Areas of good practice
<ul style="list-style-type: none"> <li>• Health and Safety (including public safety)</li> <li>• Supplier, Contractor, and Partnership Management</li> <li>• Service Delivery and Workforce</li> <li>• Regulatory and Legislative Compliance</li> <li>• Reputational Risk</li> </ul>	1. Contractor Health and Safety and Performance Monitoring	<b>High</b>	<ol style="list-style-type: none"> <li>1. Management of PPE throughout the pandemic was effective. HPS had determined what PPE was required for each colleague, and this was monitored in a tracker.</li> <li>2. Working practices were regularly updated in response to external regulatory and legislative changes and public health guidance.</li> <li>3. Call scripts were clear and were used effectively to identify potential challenges including identifying shielding tenants and ensuring essential repairs were only completed during lockdown. Call scripts were simple to use and provided a consistent response to tenants.</li> <li>4. There was an established process in place for employees to call in sick, enabling effective monitoring of workforce capacity and ability to understand the impact on sickness absence on scheduled repairs.</li> <li>5. Virtual meetings were held with suppliers which reduced contact risk.</li> <li>6. There was a clear definition of what repairs would be completed, and this was clearly communicated to both employees and citizens.</li> <li>7. The business continuity plan / operating model which was regularly refreshed; covered clearly defined time periods; and highlighted operational processes that should be applied.</li> <li>8. The Annual Assurance Statement and Charter was provided to the Scottish Housing Regulator (SHR) on time.</li> </ol>
	2. Complaint Resolution	<b>Medium</b>	
	3. Employee Covid-19 Risk Assessments	<b>Low</b>	
	4. Repairs Cancellation – Customer Contact	<b>Low</b>	
	5. Business Continuity Plans	<b>Low</b>	

# Background and Scope

Housing Property Services (HPS) is responsible for the ongoing maintenance of circa 20,000 Council owned homes.

This involves completion of both internal and external repairs; providing emergency out of hours repairs; and repairing empty homes to a lettable standard. Further details on types of repairs that the Council is responsible for are included in the [2018 Council Housing Repairs Policy](#).

Repairs are requested through either the Council's website or the Repairs Direct contact centre team, who pass the details across to HPS through the Northgate system. This results in creation of a unique job reference number and an electronic appointment in HPS tradesmen diaries.

Housing repair services are provided by a combination of Council employees and contractors, and should be delivered in line with the requirements of the Scottish Government's refreshed [2017 Scottish Social Housing Charter](#). The Charter is designed to describe the results that social landlords should achieve to meet their legal duties as outlined in section [31 of the Housing \(Scotland\) Act 2010](#); and to help improve the quality and value of services provided by social landlords by focusing their efforts on achieving outcomes that matter to customers.

The Charter includes 16 outcomes and standards, and the Scottish Housing Regulator (SHR) is responsible for monitoring; assessing; and reporting on how well social landlords (individually and collectively) achieve the Charter's outcomes. This is achieved through the submission of an annual landlord report. In response to the Covid-19 pandemic, the SHR made temporary changes to the regulatory framework.

The [2020/21 landlord report for the City of Edinburgh Council](#) highlighted that some improvement is required based on comparison between the Council's performance indicators and the Scottish average for other social landlords. This work is being taken forward as part of the Housing Service Improvement Plan, which is reported to Housing, Homelessness and Fair Work Committee every six months.

The Council's Housing Strategy and Development team is responsible for ongoing relationship with the SHR for the Council.

## Covid-19 Regulatory Impacts and Response

The Council's Housing Strategy and Development team is responsible for submitting the Council's annual landlord report to the Scottish Housing Regulator.

The report is prepared based on information sourced from relevant Heads of Service and collated with support from the Strategic Change and Delivery Team within Corporate Services.

Throughout Covid-19 the SHR issued a significant volume of guidance for social landlords as the restrictions changed and learning has continued to advance during the ongoing pandemic. The most relevant guidance and changes to the regulatory framework were that:

- Business continuity / resilience plans should be up to date and accessible to all who may need them.
- Records of instances where tenants could not provide access to their homes as they were self-isolating should be prepared and maintained.
- The SHR should be notified of significant service disruption or financial impact due to Covid-19.
- Landlords should continue to use the notifiable events process to inform the SHR about the impact of Covid-19 on service reduction; ineffective governance contingency arrangements; and reduction in capacity of senior leadership teams.
- A shortly monthly Covid-19 return was initially introduced for all social landlords. These were then replaced by quarterly returns in July 2021
- that formed the basis of ongoing quarterly returns provided to the Social Housing Resilience Group and Scottish Government.
- Gas safety checks should be completed (where possible) with documentation retained to confirm that reasonable steps were taken to achieve this in line with Health and Safety Executive guidance.

## Covid-19 Council Impacts and Response

In response to the initial Covid-19 emergency, and the ongoing pandemic, HPS implemented a range of actions to ensure the continued safety of both citizens and Council employees. These included:

### During lockdown:

- Establishing a list of essential repairs that would continue to be performed (where possible) during lockdown.
- Advising citizens via text, the Council's website, and via social media that HPS was moving to delivery of essential services.
- Cancelling all live non-essential appointments at the start of lockdown.
- Updated contact centre scripts to support identification of high risk and shielding tenants.
- Maintained circa 100 employees and some contractors to support completion of essential repairs and established safe working practices supported by appropriate training; together with refreshed risk assessments that reflected (for example) the need to maintain safe distances when completing repairs. This also included guidance for Council employees on how to respond in situations where they felt unsafe.
- Assurance was obtained from third parties in relation to their refreshed Covid working practices, and Council team leaders also performed spot checks on contractors who were completing repairs.
- Establishing 'drive in' processes to support safe discussions with employees to assess their wellbeing and provide details of refreshed safe working practices.
- Arranging procurement and allocation of personal protective equipment for employees.
- Providing assurance to tenants prior to entry on safe working practices.
- Reducing volumes of quality assurance checks performed by team leaders.
- Holding monthly contractor meetings via MS Teams.

## Post lockdown

Tenants with cancelled (non-essential) jobs were contacted a week prior to the service reopening and their repairs were prioritised.

Following the rapid increase in transmission of the Omicron variant, HPS continued to operate a restricted service, with details of how to request a repair included on the [Council's website](#).

### Scope

This review assessed the design and effectiveness of processes and key controls applied by HPS to support:

- prioritisation of urgent repairs during Covid-19;
- prioritisation and resolution of non-urgent repairs that accumulated during revised safe working during lockdown;
- the health and safety of citizens, employees and contractors; and
- alignment with the changing SHR guidance and requirements.

### Risks

The review also aimed to provide assurance on the following CLT risks:

- Health and Safety (including public safety)
- Workforce
- Supplier, Contractor, and Partnership Management
- Governance and Decision Making
- Service Delivery
- Regulatory and Legislative Compliance
- Reputational Risk

### Limitations of Scope

The scope of this review was limited to the HPS service response during the Covid-19 pandemic.

### Reporting Date

Testing was performed across the period March 2020 to December 2021.

Our audit work concluded on 11 July 2022, and our findings and opinion are based on the conclusion of our work as at that date.

# Findings and Management Action Plan

## Finding 1 – Contractor Health and Safety and Performance Monitoring

Finding Rating	High Priority
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During the March 2020 and January 2021 Covid-19 lockdowns, Housing Property Services (HPS) completed essential repairs using available Council employees and circa 30 contractors (as required).

We confirmed that:

- Supplier Health and Safety Arrangements – 9 of the 30 suppliers were contacted during the first lockdown to confirm whether their employees had been issued with suitable personal protective equipment (PPE); that appropriate risk assessments were completed; and safe working practices communicated and established.

Of the 9 suppliers contacted, only 3 responses were received, and no further follow-up was performed.

- Supplier Performance Monitoring – HPS currently has no established key performance indicators to confirm the timeliness and quality of repairs completed by third party contractors. This was also highlighted in an internal HPS compliance audit completed in March 2021.

Management has confirmed that KPIs have been established for the Repairs Direct contact centre team, and that work is underway to develop comprehensive end to end KPIs for the service.

### Risks

The potential risks associated with our findings are:

- Health and Safety (including public safety)** - contractors and / or citizens may have been exposed to risk of infection as appropriateness of supplier health and safety arrangements were not confirmed.
- Supplier, Contractor, and Partnership Management** – poor quality or late completion of essential repairs completed by contractors during lockdown may not have been identified.

## Recommendations and Management Action Plan – Contractor Health and Safety and Performance Monitoring

Ref.	Recommendation	Agreed Management Action	Action Owner	Contributors	Timeframe
1.1	The need to confirm appropriateness of contractor health and safety arrangements to support completion of essential Council housing repairs, and protect the health and safety of both contractors and citizens, should be recorded as part of the Council's Covid-19 lessons	To note the recommendations, and to advise that these are covered the Housing	Paul Lawrence, Executive	Nicky Brown, Interim Service Director for Housing, Family	31/08/2022

Ref.	Recommendation	Agreed Management Action	Action Owner	Contributors	Timeframe
	learned exercise and applied in the event of a similar future scenario.	Property Compliance Team Audit Action Plan (actions K1 to K6). This has been confirmed by the Chief Internal Auditor.	Director of Place	Support and Fair Work	
1.2	<p>1. The comprehensive end to end key performance indicators (KPIs) for Housing Property Services that are currently being developed should be implemented and consistently applied.</p> <p>2. KPIs should be communicated to contractors and reflected in contracts (where possible).</p> <p>3. Performance (including supplier performance) against KPIs should be monitored (at an appropriate frequency), with significant issues communicated to management.</p> <p>4. Supplier performance should be routinely discussed at ongoing supplier relationship management meetings.</p>	<p>The action plan is updated on a regular basis and reviewed at monthly meetings. Fortnightly action updates are circulated to action owners.</p> <p>To agree to provide the action tracker following review meetings in June and July.</p>		<p>Sarah Burns, Head of Housing Operations</p> <p>Willy Gilhooly, Operations Manager, Housing Property Services</p> <p>Carol Reid, Operations Manager, Housing Property Services</p> <p>Alistair Latona, Senior Repairs &amp; Materials Officer, Housing Property Services</p> <p>Ross Murray, Operations Manager, Place</p>	

## Finding 2 – Complaint Resolution

Finding Rating

Medium  
Priority

A total of 450 Housing Property Services (HPS) complaints were received in 2020, and this increased to 1,416 complaints in 2021.

1. Increased complaints volumes - review of 2021 HPS complaints confirmed that 62% of the 1,416 complaints received related to repairs that were delayed or not completed, with 18% highlighting tenant dissatisfaction.

There were no significant increases in the proportion of similar complaints received during the March 2020 lockdown. Management has advised that tenants generally understood the rationale supporting completion of only essential repairs during the first lockdown.

The high proportion of delayed or not completed repairs complaints in 2021 is potentially a citizen response to the January 2021 lockdown when HPS reverted to completing only essential repairs, however it has not been possible to confirm this.

2. Complaint resolution timeframes – review of a sample of 25 complaints received between March 2020 and December 2021 confirmed that 80% were not resolved within the timeframes specified in the Council's Complaints policy.

It has not been possible to confirm whether delayed response time were attributable to Covid (for example, where tenants complained that repairs were not completed during lockdown, or that they had no indicative repair completion timeframes).

The need to improve complaint resolution timeframes was also highlighted in the Scottish Housing Regulator's 2020/21 landlord report for the City of Edinburgh Council.

Management has advised that work is ongoing to address known challenges with the complaints process, with the objective of identifying thematic root causes analysis and implementing solutions.

### Risks

The potential risks associated with our findings are:

- **Service Delivery** - Inability to deliver quality services that meets citizen needs effectively if thematic complaint root causes are not identified and resolved.
- **Regulatory and Legislative Compliance** – Complaints are not managed in line with legislative requirements detailed in the Scottish Public Services Ombudsman Act 2002.
- **Reputational Risk** - Adverse publicity due to complaint response timeframes

## Recommendations and Management Action Plan – Complaint Resolution

Ref.	Recommendation	Agreed Management Action	Action Owner	Contributors	Timeframe
2.1	<p>A clear plan should be developed and implemented to support improvement of end-to-end complaints management across Housing Property Services. This should include (but not be limited) to:</p> <ul style="list-style-type: none"> <li>Review of complaint volumes to confirm adequacy of resources to manage and respond to complaints within regulatory timeframes.</li> <li>Appropriate classification and analysis of complaints to enable identification of thematic root causes.</li> <li>Identification and implementation of solutions to address the most significant and thematic root causes of complaints.</li> <li>Appropriate processes for dealing with complaints that relate to work completed by third party contractors.</li> </ul>	<p>Plans are currently being developed for the transition of the Resolution Team from the contact centre into Housing Property Services, therefore, a phased implementation approach will be adopted to enable implementation of these changes and development of an action plan to support improvement of end-to-end complaints management.</p> <p>The plan will be shared with internal audit to confirm that appropriate actions have been defined, or risks accepted (where appropriate), and management actions will then be agreed based on the content of the plan, with their implementation progress monitored through the established IA follow-up process.</p>	Paul Lawrence, Executive Director of Place	<p>Nicky Brown, Interim Service Director for Housing, Family Support and Fair Work</p> <p>Sarah Burns, Head of Housing Operations</p> <p>Willy Gilhooly, Operations Manager, Housing Property Services</p> <p>Carol Reid, Operations Manager, Housing Property Services</p> <p>Ross Murray, Operations Manager, Place</p>	30/11/2022

## Finding 3 – Employee Covid-19 Risk Assessments

Finding Rating

Low  
Priority

Review of Housing Property Services (HPS) risk assessments completed in response to the emergence of Covid-19 in March 2020 confirmed that:

no employee specific risk assessments were completed that considered the risks that could affect individual employees.

a generic risk assessment was completed in April 2020, and formally approved in February 2022

Though there were safe working practices, management confirm that there was risk assessment (RA).

It is important to note that a number of compensating controls were implemented to support employee safety and wellbeing. These included implementation and communication of safe working practices to all employees; and drive through arrangements that enabled all employees to have safely distanced in person communications with their managers. The need to improve complaint resolution timeframes was also highlighted in the Scottish Housing Regulator’s 2020/21 landlord report for the City of Edinburgh Council

Management has advised that work is ongoing to address known challenges with the complaints process, with the objective of identifying thematic root causes analysis and implementing solutions.

### Risks

The potential risks associated with our findings are:

- **Health and Safety (including public safety)** – employees may have been exposed to increased risk of infection as individual risk assessments were not performed.
- **Regulatory and Legislative Compliance** – potential non-compliance with Covid-19 regulations and health guidance.

## Recommendations and Management Action Plan – Employee Covid-19 Risk Assessments

Ref.	Recommendation	Agreed Management Action
3.1	The need to complete individual employee risk assessments to support completion of essential Council housing repairs to protect the health and safety of employees should be recorded as part of the Council’s Covid-19 lessons learned exercise and applied in the event of a similar future scenario.	Recognising that some of the findings included in this report relate to activities that were unique to the HPS Covid-19 resilience response, internal audit has recommended that (where appropriate) HPS records these as lessons learned for subsequent inclusion in the Council-wide Covid-19 lessons learned exercise.  Consequently, management responses have only been provided for recommendations that can be incorporated into future service delivery activities.

## Finding 4 – Repairs Cancellation – Customer Contact

Finding Rating

Low  
Priority

During lockdown, Housing Property Services completed only essential repairs, with all other repairs cancelled and tenants notified by email; text; or letter.

Review of a sample of 25 cancelled repairs to confirm whether customers were contacted established:

- 19 customers (76%) were contacted, and
- 6 customers (24%) were not contacted, with no supporting rationale provided.

Management is currently reviewing the 6 citizens who were not contacted to understand whether this could have been due to inaccurate contact information.

### Risks

The potential risks associated with our findings are:

- **Reputational Risk** - Adverse publicity due to complaint response timeframes

## Recommendations and Management Action Plan – Repairs Cancellation – Customer Contact

Ref.	Recommendation	Agreed Management Action
4.1	The need to ensure that all customers should be contacted to advised of repairs cancellations, or document rationale confirming why contact has not been possible, should be recorded as part of the Council’s Covid-19 lessons learned exercise and applied in the event of a similar future scenario.	Recognising that some of the findings included in this report relate to activities that were unique to the HPS Covid-19 resilience response, internal audit has recommended that (where appropriate) HPS records these as lessons learned for subsequent inclusion in the Council-wide Covid-19 lessons learned exercise.  Consequently, management responses have only been provided for recommendations that can be incorporated into future service delivery activities.

## Finding 5 – Business Continuity Plans

Finding Rating

Low  
Priority

The established Housing Property Services (HPS) business continuity plan was scheduled for review in February 2020 but was replaced by an HPS Covid-19 operating model in May 2020.

The operating model was maintained by the HPS Operational Support team and covers repairs; operations; training; wellbeing; logistics; communications; business support and audit; with a dedicated HPS lead allocated to each area.

The model was initially reviewed every two months at the start of the pandemic to reflect relevant regulatory and legislative changes and public health guidance, with longer review periods applied as the Covid situation stabilised. Operating model updates coordinated by the Operational Support team.

This involved sending relevant slides to each lead requesting their updates based on current restrictions and workforce capacity, prior to sharing the refreshed model across HPS.

Review of the process for updating the operating model confirmed that documentation had not been retained to support model changes and distribution. Specifically:

- Only 50% of e-mail responses from leads with operating model updates could be provided, and
- There was evidence to support distribution of only 2 of the 5 model updates between December 2020 and May 2021 across HPS.

HPS management has confirmed that information supporting model refreshes was provided by all leads, and that refreshed models were shared and discussed with all HPS managers.

### Risks

The potential risks associated with our findings are:

- **Resilience** - HPS employees may not have been fully aware of the services operational resilience arrangements detailed in the Operating Model
- **Regulatory and Legislative Compliance** – HPS services may not have been delivered in line with applicable legislation, regulations, and public health guidance.

## Recommendations and Management Action Plan – Business Continuity Plans

Ref.	Recommendation	Agreed Management Action
5.1	<ul style="list-style-type: none"> <li>• The need to ensure that documentation is retained to support changes to business continuity arrangements / operating models in an ongoing resilience situation should be recorded as part of the Council's Covid-19 lessons learned exercise and applied in the event of a similar future scenario.</li> </ul>	<p>Recognising that some of the findings included in this report relate to activities that were unique to the HPS Covid-19 resilience response, internal audit has recommended that (where appropriate) HPS records these as lessons learned for subsequent inclusion in the Council-wide Covid-19 lessons learned exercise.</p> <p>Consequently, management responses have only been provided for recommendations that can be incorporated into future service delivery activities.</p>

# Appendix 1 – Assurance Definitions

Overall Assurance Ratings	
<b>Effective</b>	The control environment and governance and risk management frameworks have been adequately designed and are operating effectively, providing assurance that risks are being effectively managed, and the Council's objectives should be achieved.
<b>Some improvement required</b>	Whilst some control weaknesses were identified, in the design and / or effectiveness of the control environment and / or governance and risk management frameworks, they provide reasonable assurance that risks are being managed, and the Council's objectives should be achieved.
<b>Significant improvement required</b>	Significant and / or numerous control weaknesses were identified, in the design and / or effectiveness of the control environment and / or governance and risk management frameworks. Consequently, only limited assurance can be provided that risks are being managed and that the Council's objectives should be achieved.
<b>Inadequate</b>	The design and / or operating effectiveness of the control environment and / or governance and risk management frameworks is inadequate, with a number of significant and systemic control weaknesses identified, resulting in substantial risk of operational failure and the strong likelihood that the Council's objectives will not be achieved.

Finding Priority Ratings	
<b>Advisory</b>	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
<b>Low Priority</b>	An issue that results in a small impact to the achievement of objectives in the area audited.
<b>Medium Priority</b>	An issue that results in a moderate impact to the achievement of objectives in the area audited.
<b>High Priority</b>	An issue that results in a severe impact to the achievement of objectives in the area audited.
<b>Critical Priority</b>	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.