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Agenda Item: 6

## **Performance and Audit Committee.**

**Date of Meeting: 18 March 2026.**

### **Subject: Internal Audit of Strategic Planning and Links with Localities.**

#### **1. Purpose**

1.1. To present the Strategic Planning and Links with Localities Internal Audit Report for members scrutiny.

#### **2. Recommendations**

The Performance and Audit Committee is invited to scrutinise:

2.1. The findings contained in the internal audit report, attached as Appendix 1 to this report, reviewing the effectiveness of the strategic planning arrangements focusing on how locality needs and priorities are reflected in the Strategic Plan, in order to obtain assurance that action has been taken or agreed where necessary.

#### **3. Background**

3.1. The Public Bodies (Joint Working) (Scotland) Act 2014 requires Integration Joint Boards to develop a Strategic Plan for delegated functions and budgets. This includes dividing the area covered by the Board into localities and setting out arrangements for each as well as ensuring engagement with communities, service users, carers and staff in planning.

3.2. The objective of this audit was to review the Integration Joint Board strategic planning process and how it links with the needs of individual localities and community groups.

#### **4. Audit Findings**

4.1. The audit provides Substantial assurance over the arrangements for Strategic Planning and Links with Localities.

4.2. The internal audit report, attached as Appendix 1 to this report includes one medium priority recommendation regarding Local Place Plans. There are also four low priority recommendations regarding the Strategies, Policies and Plans Log,

stakeholder engagement, promotion plans and performance reporting. There are no high priority recommendations made as a result of this audit.

## 5. Contribution to quality

Please indicate which of the Orkney Community Plan 2025 to 2030 values are supported in this report adding Yes or No to the relevant area(s):

<b>Resilience:</b> To support and promote our strong communities.	No.
<b>Enterprise:</b> To tackle crosscutting issues such as digital connectivity, transport, housing and fuel poverty.	No.
<b>Equality:</b> To encourage services to provide equal opportunities for everyone.	No.
<b>Fairness:</b> To make sure socio-economic and social factors are balanced.	No.
<b>Innovation:</b> To overcome issues more effectively through partnership working.	No.
<b>Leadership:</b> To involve partners such as community councils, community groups, voluntary groups and individuals in the process.	No.
<b>Sustainability:</b> To make sure economic and environmental factors are balanced.	No.

## 6. Resource and financial implications

6.1. There are no resource or financial implications associated directly with this report.

## 7. Risk, equality and climate change implications

7.1. There are no risk, equality or climate change implications associated directly with this report.

## 8. Direction required

Please indicate if this report requires a direction to be passed to:

NHS Orkney.	No.
Orkney Islands Council.	No.

## 9. Escalation required

Please indicate if this report requires escalated to:

NHS Orkney.	No.
Orkney Islands Council.	No.

## **10. Author and contact information**

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## **11. Supporting documents**

11.1. Appendix 1: Internal Audit Report – Strategic Planning and Links with Localities.



## Internal Audit

### Audit Report

### IJB Strategic Planning and Links with Localities

Draft issue date: 26 January 2026

Final issue date: 24 February 2026

Distribution list:	Integration Joint Board Chief Officer Policy and Performance Manager
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## Audit Opinion

Based on our findings in this review we have given the following audit opinion.

### Substantial

The framework of governance, risk management and control were found to be comprehensive and effective.

A key to our audit opinions and level of recommendations is shown at the end of this report.

## Executive Summary

This audit reviewed the effectiveness of strategic planning arrangements within the Integration Joint Board (IJB), with a particular focus on how locality needs and priorities are reflected in the Strategic Plan and associated planning processes. The review assessed compliance with statutory requirements, alignment with national guidance, engagement with localities, and the adequacy of supporting processes such as needs assessment, market analysis, financial planning, publication, and monitoring.

Overall, the Strategic Plan 2025 - 2028 demonstrates a strong strategic foundation. Governance arrangements are appropriate and aligned with national requirements. The Plan was approved within the required timeframe and is supported by structured delivery arrangements and clear alignment with national health and wellbeing outcomes. Engagement with stakeholders is in place, including consultation meetings, ongoing frontline engagement, carer events and wider partnership activities. The accompanying Strategic Plan Delivery Plan contains detailed milestones which are specific, measurable and timebound, and the IJB maintains regular monitoring through committee updates and performance reporting.

A key area for improvement relates to the documentation of locality arrangements. Although the Strategic Plan identifies Local Place Plans as the mechanism for capturing locality level health and social care arrangements, none of the three Local Place Plans currently published include such content. At the same time, locality engagement is taking place through operational channels, including the Chief Officer's regular Joint Isles Health and Care meetings and the Joint Mainland Health and Care meetings. Capacity constraints, including the absence of a dedicated community engagement officer, have limited health and social care representation across direct locality planning structures despite clear willingness and intent. In recognition of this gap, the Policy and Performance Manager will now attend regular meetings with community development colleagues to strengthen alignment and improve the visibility of health and social care considerations within locality planning.

Additional improvement areas include the absence of an up-to-date full Joint Strategic Needs Assessment, misalignment between strategic and market facilitation planning cycles, and inconsistencies in colour coding performance tracker information. Addressing these issues will improve the robustness of strategic management arrangements.

The report includes five recommendations which have arisen from the audit. The number and priority of the recommendations are set out in the table below. The priority headings assist management in assessing the significance of the issues raised.

Responsible officers will be required to update progress on the agreed actions via the Ideagen Risk Management System.

Total	High	Medium	Low
5	0	1	4

The assistance provided by officers contacted during this audit is gratefully acknowledged.

## Introduction

The Public Bodies (Joint Working) (Scotland) Act 2014 requires IJBs to develop a Strategic Plan for delegated functions and budgets. This includes dividing the area covered by the Board into localities and setting out arrangements for each as well as ensuring engagement with communities, service users, carers and staff in planning. Strategic Plans must also align with National Health and Wellbeing Outcomes.

This review was conducted in conformance with the Global Internal Audit Standards in the UK Public Sector.

## Audit Scope

The scope of this audit included a review of the following:

- Strategic Planning Process.
- Links with Localities.
- Stakeholder Engagement.
- Monitoring and Reporting.

## Audit Findings

### 1.0 Governance

1.1 The Public Bodies (Joint Working) (Scotland) Act 2014 provides the statutory framework for health and social care integration in Scotland. Key requirements include:

- The duty to prepare a strategic plan for delegated functions and budgets.
- The requirement to review the Strategic Plan at least every three years.

1.2 We found that governance arrangements for the Strategic Plan were appropriate and aligned with national requirements. Locally, the Orkney Integration Scheme defines the Integration Joint Board's authority to prepare and implement a Strategic Plan. The Strategic Plan must set out how delegated health and social care functions will be delivered and how these arrangements will achieve or contribute to the national health and wellbeing outcomes.

1.3 The Strategic Plan 2025-2028 was approved by the IJB within the three-year statutory timeframe on 30 April 2025 with an Equality Impact Assessment and an Island Communities Impact Assessment carried out as required.

1.4 The Health and Social Care Integration: Strategic Plans Statutory Guidance provides detailed requirements and best practice for integration authorities in Scotland to prepare,

review and implement strategic plans under the Public Bodies (Joint Working) (Scotland) Act 2014.

- 1.5 The guidance states that ‘An integration authority can include material that it considers relevant in the strategic plan. However, there are two matters that must be covered. A strategic plan must:
- Set out the arrangements for carrying out the integration functions, in the geographic area that the integration authority covers, over the period of the plan. The area must be divided into a minimum of two localities for this purpose, and the arrangements for each locality must be set out separately.
  - Set out the way in which the arrangements for carrying out the functions are intended to achieve or contribute towards achieving the national health and wellbeing outcomes.’
- 1.6 This statutory guidance provides a checklist for preparing a Strategic Plan. The IJB is expected to build upon and tailor the checklist to their local needs.
- 1.7 Testing undertaken as part of the audit is based on the checklist provided within the statutory guidance as well as best practice for strategic management processes, as set out by the Institute of Internal Auditors.

## **2.0 Planning Timelines**

- 2.1 There are many planning activities associated with developing a Strategic Plan. Elements covered within the checklist include stakeholder engagement, impact assessments, needs and market analysis, ensuring content requirements, application of relevant frameworks, ensuring financial links and integrating with local plans.
- 2.2 The guidance recommends planning timelines that align with other local planning cycles to reduce duplication and ensure cohesion across related strategies.
- 2.3 Consultations and plans that were considered for the Strategic Plan 2025 - 2028 included:
- The Orkney Mental Health Strategy 2020–2025.
  - Dementia Strategy 2020–2025.
  - The Child Poverty Strategy 2022–2026.
  - NHS Orkney Clinical Strategy 2022–2027.
  - Orkney Unpaid Carers Strategy 2023–2026.
  - The Orkney Islands Council Plan 2023–2028.
  - NHS Orkney Corporate Strategy 2025/26.
  - Orkney Partnership Local Outcomes Improvement Plan 2025 – 2030.
- 2.4 Whilst the Strategic Plan met the statutory deadline and there are clear links with other local plans, there is currently no overarching timeline to ensure alignment with other plans or explicit statement on how review cycles will be co-ordinated to avoid duplication or conflicts. In addition, as will be covered throughout the audit report, there are some planning tasks which did not naturally align with the publication of the strategy, such as the Joint Strategic Needs Assessment (JSNA) which is planned for 2026.
- 2.5 A Strategies, Policies and Plans Log was developed in response to a previous internal audit finding. This log records responsible officers, review periods, relevant committee and key dates as well as links to current documents. This is regularly shared with the Senior

Management Team to provide oversight. This could be further developed to support planning timelines.

- 2.6 Given that the existing log already captures review dates and planning cycles, it presents an opportunity to strengthen forward planning by mapping alignment and dependency.
- 2.7 We recommend that the IJB make use of the recently developed Strategies, Policies and Plans Log to review dependencies between different plans and strategies and inform coordinated planning timelines, including supporting planning activities to avoid duplication and ensure planning cycles are synchronised as much as possible.

## **Recommendation 1**

### **3.0 Stakeholder Engagement and Consultation**

- 3.1 The Strategic Planning Group (SPG) meets on an eight-weekly basis. One of the main purposes of the group as set out in the terms of reference, is the support in developing a Strategic Plan. Minutes reviewed confirmed that the Strategic Plan was a key item on the agenda and in addition, an extended Strategic Planning Group meeting was held with contributions from the Board collated by the Policy and Performance Manager to help shape the strategy. The SPG does not currently have identified locality leads as required by its terms of reference and a recommendation has been made at Section 5 relating to this.
- 3.2 In terms of wider consultation undertaken, within the Plan it states 'We have hosted a number of events to hear from unpaid carers, third sector and community groups, staff teams working within health and social care, Community Councils, elected members and many others. Overwhelmingly, people have told us that the six Strategic Priorities from our previous plan are still relevant and cover the most pressing issues facing health and social care services in Orkney.'
- 3.3 Specific engagement activities in relation to planning for the Strategy have taken place. Carer perspectives were gathered during the 2024 Carers Conference and the IJB benefits from third sector representation to ensure diverse input. Feedback from service users is routinely captured through third sector organisations and the Community Learning and Development Team provided feedback from children and young people. In addition, regular meetings are held with communities across the Mainland and the Isles and regular staff engagement meetings provide a structured approach to collating views from frontline services. This included a session held with managers at all levels to discuss the plan.
- 3.4 The IJB's Communication and Engagement Strategy 2025-2027 was approved in April 2025. The Strategy fully aligns with all seven National Standards for Community Engagement and demonstrates strong principles, multi-channel approach, and commitment to accessibility and co-production.
- 3.5 However, while the Strategy identifies Orkney Opinions as a key engagement method, this platform has been on hiatus. This creates a gap between design and operation, reducing the effectiveness of engagement.
- 3.6 We recommend that reinstating Orkney Opinions is explored with relevant officers or for an update to the Strategy which reflects alternative engagement mechanisms that encourage a broad cross-section of the community, including people with disabilities, carers and others who might face barriers taking part in consultation.

## **Recommendation 2**

## **4.0 Needs and Market Analysis**

- 4.1 A Joint Strategic Needs Assessment (JSNA) is defined as ‘a systematic method for reviewing the health and wellbeing needs of a population, leading to agreed commissioning priorities that will improve health and wellbeing outcomes and reduce inequalities’ (Orkney Health and Care Joint Strategic Needs Assessment 2021).
- 4.2 A JSNA was completed in 2021 albeit with some missing data due to the COVID-19 pandemic. This informed the Strategic Plan 2022-2025, the priorities of which have transferred to the 2025-2028 plan. Nevertheless, the data from the JSNA is outdated and requires updating. This is scheduled for 2026 which will inform the next Strategic Plan as there was a decision taken not to conduct a full JSNA for the current plan in light of recent needs assessments carried out covering many relevant areas.
- 4.3 As Orkney is the smallest local authority in Scotland in terms of population and as there are regular consultations and engagement with services and carers, priorities, challenges and service resilience are known within the Senior Management Team responsible for delivering the Strategy. Therefore, there is reduced risk of an updated JSNA revealing significant differences to the current understanding of local needs and priorities.
- 4.4 The Orkney Alcohol and Drugs Partnership (ADP) Needs Assessment (updated January 2024), produced jointly by Public Health Scotland and Orkney Health and Care/ADP, was shared with senior management ahead of the staff consultation meeting held in November 2024. It provides a comprehensive analysis of alcohol and drug related needs, service demand and population trends. In addition, the Community Justice Strategic Needs and Strengths Assessment, conducted in 2023, provided a current, structured analysis of justice-related needs, service capacity and trends across Orkney. This document was also considered within the forming of the Strategic Plan.
- 4.5 While these more recent assessments do not replace a full and up-to-date JSNA, as they do not cover all relevant health and wellbeing needs, they strengthen the evidence base available to the IJB.
- 4.6 There was not a Market Facilitation Plan (MFP) developed as part of forming the current Strategic Plan. However, an MFP was developed for the period covering 2023-2025 and an updated version is due to be presented to the IJB in April 2026. This document is intended to set out some of the key health and social care issues and challenges in Orkney, and to examine some of the options for service delivery and growth, both now and in the future. Statutory guidance describes it as the process by which all partners ensure there is sufficient, appropriate range of provision to meet needs and deliver effective outcomes.
- 4.7 Since priorities remain consistent, the existing 2023-2025 MFP still broadly reflects the commissioning intentions. The 2023-2025 MFP also notes that the profile of social care service delivery in Orkney is significantly different from most areas in Scotland, with a much greater proportion of these services being provided directly by the local authority. The risk of misalignment with the new Strategy is low, however, aligning the MFP with future strategies would meet best practice standards and ensure that the same priorities and timeframes are shared in both documents. A recommendation has already been made at Section 2 to support timing alignment of supporting plans.

## **5.0 Content Requirements**

- 5.1 The Strategic Plan provides a strong vision and context, clear priorities and explicit alignment with national outcomes and integration principles. Both the Scottish Government’s ‘Framework for Community Health and Social Care Integrated Services’ and Healthcare

Improvement Scotland's 'Strategic Planning: Good Practice Framework' were considered during the preparation of the Strategy. In addition, there is a Housing Contribution statement which ensures that housing is fully integrated into health and social care planning.

- 5.2 The Strategic Plan Delivery Plan offers detailed, measurable milestones for each priority, showing operational commitment. The objectives within the Delivery Plan were reviewed to assess against SMART criteria (Specific, Measurable, Achievable, Relevant and Timebound). All delivery milestones were specific, measurable, relevant and timebound. Around 77% are deemed achievable as they were either complete or on target to be completed within the timeframe set according to the update provided within progress tracker reports from September and December 2025.
- 5.3 Achievability is impacted by budget and resource constraints, system and technology dependencies, external dependencies as well as the complexity of initiatives. The achievability of some initiatives that are 'on track' depend on successful recruitment which historically, has been an issue.
- 5.4 Feasibility of milestones is determined with services prior to the publication of the Delivery Plan each year. In addition, risk to delivery of the Strategic Plan is considered within the Risk Register, which is regularly reviewed to ensure that key risks are identified, evaluated and controlled as much as possible.
- 5.5 There is a gap within the Delivery Plan in terms of clear locality-based breakdown of arrangements, however the intention is to cover localities within community plans known as 'Local Place Plans', as stated in the Strategic Plan.
- 5.6 Within the delivery plan progress tracker report presented to the IJB Performance and Audit Committee (PAC) in September 2025, an update was provided on the following action - 'Action plans will be available and include key health and social care data and plans. Officers have been in contact with colleagues with the Council's Infrastructure and Organisational Development Directorate, who are leading the work on community action plans, to ensure health and social care contribution to the plans.'
- 5.7 It was noted that the action to develop locality-based plans was behind schedule, with the original deadline of December 2025. Local Place Plans, which are community-led, are progressing at varying stages across Orkney. Of the three local place plans which are published, there is no inclusion of specific health and social care content.
- 5.8 Although there is practical locality engagement in progress, and a willingness and intent to strengthen locality planning, as reflected in the Strategic Plan Delivery Plan, there is no dedicated health and social care representative in attendance at local place plan development meetings. This reflects current capacity constraints. The Community Engagement Officer post planned in the previous Strategic Plan Delivery Plan was not established due to required financial savings for the IJB, meaning engagement activity is being delivered by officers alongside their existing roles.
- 5.9 Engagement with localities, such as the Isles and the Mainland, is taking place through other channels, most notably the Joint Health and Care meetings, which demonstrate strong and ongoing operational contact with island communities. The Chief Officer has also met with consultants who work alongside community groups to develop Local Place Plans.
- 5.10 To strengthen alignment going forward, the Policy and Performance Manager will now participate in regular meetings with community development colleagues, creating a clearer route for health and social care input to be reflected in the local place planning structure.

5.11 Although most localities have plans in place, underway, or scheduled for the next financial year, participation remains voluntary for community groups and the content of Local Place Plans is derived from the priorities of the community. This, along with variable health and social care representation within the planning structure around these, creates a risk of inconsistent coverage of health and social care arrangements included in Local Place Plans across localities. As the content of the plans are beyond the control of the IJB, it will be important to arrange a review of coverage across communities to assess how well locality arrangements are set out.

5.12 We recommend that a review of Local Place Plans is undertaken to assess coverage of health and social care arrangements for localities.

This should be supported by the identification of appropriate locality leads within the membership of the Strategic Planning Group, as is set out in the group's terms of reference. Alternatively, the terms of reference should be updated to reflect current practice.

### **Recommendation 3**

## **6.0 Financial Links**

6.1 There are appropriate links between the Strategic Plan and the Medium Term Financial Plan (MTFP). The financial plan explicitly references the Strategic Plan and incorporates priorities into resource allocation, efficiency targets and transformation strategies.

6.2 Annual Accounts are produced, audited and published annually which relate to the Strategic Plan.

## **7.0 Publication**

7.1 The Strategic Plan 2025-2028 is published and available on the IJB's webpages. The plan has been written to ensure that it is accessible to a range of different groups and understandable for all.

7.2 Although there was no dedicated promotion campaign or formal launch for the Strategic Plan 2025–2028, a Communication and Engagement Strategy 2025–2027 was in place. This Strategy outlines principles, methods, and channels for engagement, including social media, press, video, and accessibility measures. The Strategic Plan was shared with staff, IJB members, the NHS Board and Elected Members shortly after it was approved and was added to the IJB webpages. However, there is no evidence that the plan was actively applied to promote or raise awareness of the new Strategic Plan to the general public and the Communications Teams were not engaged specifically for this purpose. We did however find evidence of the Strategy being promoted within a Joint Isles Health and Care meeting.

7.3 The presence of a Communication and Engagement Strategy 2025-2027 demonstrates a commitment to inclusive and transparent communication. However, the lack of a targeted promotion or launch for the Strategic Plan reduces visibility and stakeholder awareness. It is recommended that future Strategic Plans include a clear, actionable promotion plan and involve the Communications Teams early to ensure maximum reach and impact.

### **Recommendation 4**

## **8.0 Monitoring and Reporting**

- 8.1 Section 42 of the 2014 Act outlines that Integration Authorities must produce an annual performance report that sets out an assessment of performance in planning and carrying out integration functions.
- 8.2 Annual performance monitoring is in place and meets statutory requirements. It is clearly linked to the Strategic Plan, financial governance, National Health and Wellbeing Outcomes and the Core Suite of Integration Indicators.
- 8.3 In addition to annual reporting, three of the six Strategic Priorities are updated at each IJB Performance and Audit Committee (PAC) meeting, so every priority is reviewed at least twice per year. A review of IJB PAC minutes provided evidence of scrutiny by Members over performance in delivering the Strategic Plan. The priorities are also reviewed within the Strategic Planning Group.
- 8.4 Monitoring is executed via a Strategic Plan Delivery Tracker with entries for each priority, milestone and action. The tracker includes a colour-coded legend to indicate whether an action is complete, on schedule, behind schedule or to indicate a significant possibility of failure to deliver within the timeframe of the plan.
- 8.5 A review of the trackers found that of the 26 milestones reported on, two were reported to be behind schedule and one complete. The status and narratives provided however indicated that three were complete with six not on target to be completed within the deadline set in the Delivery Plan.
- 8.6 The misalignment identified between the narratives and the colour legend used to indicate likelihood of achievability indicates risk of gaps in monitoring.
- 8.7 We recommend aligning the colour coding with narrative in the updates. Actions and milestones that are behind schedule or at significant risk of failing to deliver should include a course of action within the narrative where possible, in addition to the reason provided. An update on any such course of action should be provided at each IJB Performance and Audit Committee meeting.

## **Recommendation 5**

## Action Plan

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
<p>1 We recommend that the IJB make use of the recently developed Strategies, Policies and Plans Log to review dependencies between different plans and strategies and inform coordinated planning timelines, including supporting planning activities to avoid duplication and ensure planning cycles are synchronised as much as possible.</p>	Low	<p>Following discussion with Internal Audit, the Log will be updated to include the relevant information.</p>	Chief Officer.	31.03.26.
<p>2 We recommend that reinstating Orkney Opinions is explored with relevant officers or for an update to the Strategy which reflects alternative engagement mechanisms that encourage a broad cross-section of the community, including people with disabilities, carers and others who might face barriers taking part in consultation.</p>	Low	<p>The Policy and Performance Manager will speak to the Orkney Opinion/Orkney Matters lead from the Community Planning Partnership to explore this.</p>	Policy and Performance Manager.	31.03.26.
<p>3 We recommend that a review of Local Place Plans is undertaken to assess coverage of health and social care arrangements for localities.</p> <p>This should be supported by the identification of appropriate locality leads within the membership of the Strategic Planning Group, as is set out in the group's terms of reference as well as an annual agenda item covering Local Place Plans. Alternatively, the terms of reference should be updated to reflect current practice.</p>	Medium	<p>Identify a Lead Officer for the Isles and Mainland. The Lead Officers will take the responsibility of ensuring annual checking with Local Place Plans.</p> <p>An annual agenda item for the Joint Isles Health and Care Meeting and the Joint Mainland</p>	Chief Officer.	31.03.26.

Recommendation	Priority	Management Comments	Responsible Officer	Agreed Completion Date
		Health and Care meetings will specifically focus on Place Plans.		
4 It is recommended that future Strategic Plans include a clear, actionable promotion plan and involve the Communications Teams early to ensure maximum reach and impact.	Low	The Communication Leads at NHS Orkney and Orkney Islands Council will be invited to Strategic Planning Group sessions where there are agenda items discussing the development the new Strategic Plan.	Chief Officer.	31.03.28.
5 We recommend aligning the colour coding with narrative in the updates. Actions and milestones that are behind schedule or at significant risk of failing to deliver should include a course of action within the narrative where possible, in addition to the reasons provided. An update on any such course of action should be provided at each IJB Performance and Audit Committee meeting.	Low	Prior to the Tracker being considered at Committee this will be presented to the Senior Management Team to ensure better quality checking and confirmation of RAG status.	Policy and Performance Manager.	31.03.26.

# Key to Opinion and Priorities

## Audit Opinion

Opinion	Definition
<b>Substantial</b>	The framework of governance, risk management and control were found to be comprehensive and effective.
<b>Adequate</b>	Some improvements are required to enhance the effectiveness of the framework of governance, risk management and control.
<b>Limited</b>	There are significant weaknesses in the framework of governance, risk management and control such that it could be or become inadequate and ineffective.
<b>Unsatisfactory</b>	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.

## Recommendations

Priority	Definition	Action Required
<b>High</b>	Significant weakness in governance, risk management and control that if unresolved exposes the organisation to an unacceptable level of residual risk.	Remedial action must be taken urgently and within an agreed timescale.
<b>Medium</b>	Weakness in governance, risk management and control that if unresolved exposes the organisation to a significant level of residual risk.	Remedial action should be taken at the earliest opportunity and within an agreed timescale.
<b>Low</b>	Scope for improvement in governance, risk management and control.	Remedial action should be prioritised and undertaken within an agreed timescale.