

Item: 8

Monitoring and Audit Committee: 13 November 2025.

Internal Audit – Procurement Processes.

Report by Chief Internal Auditor.

1. Overview

- 1.1. The internal audit plan 2025/26 includes a review of Procurement Processes. This audit has been completed and the internal audit report is attached as Appendix 1 to this report.
- 1.2. Procurement is a critical function within Orkney Islands Council, ensuring that goods, services and works are acquired in a manner that is transparent, cost-effective and compliant with legal and regulatory requirements.
- 1.3. The objective of this audit was to assess the effectiveness and efficiency of the procurement processes across the Council, evaluate compliance with the Procurement Strategy, Contract Standing Orders and review controls in place to identify fraud risks and prevent fraud during the procurement process.
- 1.4. The audit provides adequate assurance that procedures and controls relating to Procurement Processes are well controlled and managed.
- 1.5. The internal audit report, attached as Appendix 1 to this report, includes one medium priority recommendation regarding spend monitoring controls and three low recommendations regarding document accessibility, a conflict of interest register, and tracking capabilities.

2. Recommendations

- 2.1. It is recommended that members of the Committee:
 - i. Scrutinise the findings contained in the internal audit report, attached as Appendix 1 to this report, relating to the procedures and controls around procurement processes across the Council, including evaluation of compliance with the Procurement Strategy, Contract Standing Orders and review of controls in place to identify fraud risks and prevent fraud during the procurement process, in order to obtain assurance that action has been taken or agreed where necessary.

For Further Information please contact:

Andrew Paterson, Chief Internal Auditor, Extension 2107, email
andrew.paterson@orkney.gov.uk.

Implications of Report

1. **Financial:** None directly related to the recommendations in this report.
2. **Legal:** None directly related to the recommendations in this report.
3. **Corporate Governance:** In terms of the Scheme of Administration, consideration of Internal Audit findings and recommendations and to review actions taken on recommendations made, is a referred function of the Monitoring and Audit Committee.
4. **Human Resources:** None directly related to the recommendations in this report.
5. **Equalities:** An Equality Impact Assessment is not required in respect of Internal Audit reporting.
6. **Island Communities Impact:** An Island Communities Impact Assessment is not required in respect of Internal Audit reporting.
7. **Links to Council Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
 - ☐ Growing our Economy.
 - ☐ Strengthening our Communities.
 - ☐ Developing our Infrastructure.
 - ☐ Transforming our Council.
8. **Links to Local Outcomes Improvement Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
 - ☐ Cost of Living.
 - ☐ Sustainable Development.
 - ☐ Local Equality.
 - ☐ Improving Population Health.
9. **Environmental and Climate Risk:** None directly related to the recommendations in this report.
10. **Risk:** Internal Audit evaluates the effectiveness and contributes to the improvement of the risk management processes.
11. **Procurement:** None directly related to the recommendations in this report.
12. **Health and Safety:** None directly related to the recommendations in this report.
13. **Property and Assets:** None directly related to the recommendations in this report.
14. **Information Technology:** None directly related to the recommendations in this report.

15. Cost of Living: None directly related to the recommendations in this report.

List of Background Papers

Internal Audit Plan 2025/26.

Appendix

Appendix 1: Internal Audit Report – Procurement Processes.



Internal Audit

Audit Report

Procurement Processes

Draft issue date: 13 October 2025

Final issue date: 31 October 2025

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|---------------------------|--|
| Distribution list: | Chief Executive Head of Corporate Governance Head of Infrastructure Services Head of Performance and Business Support Service Manager (Procurement) Marine Infrastructure Manager |
|---------------------------|--|

Contents

| | |
|------------------------------------|----|
| Audit Opinion | 2 |
| Executive Summary | 2 |
| Introduction | 4 |
| Audit Scope..... | 4 |
| Audit Findings | 5 |
| Action Plan..... | 11 |
| Key to Opinion and Priorities..... | 14 |

Audit Opinion

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

Adequate

Some improvements are required to enhance the effectiveness of the framework of governance, risk management and control.

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

Executive Summary

This audit found that the Council has a well-established procurement framework, underpinned by a comprehensive Procurement Strategy (2023–2028), Contract Standing Orders (CSOs), and supporting guidance. Controls around procurement planning, delegation of authority, and tendering procedures are generally operating effectively. Most procurement activities reviewed were compliant with CSOs and legislative thresholds, and documentation was largely complete and accessible.

The audit found some areas that would benefit from improvement:

- Three cases did not follow CSOs due to historic agreements or urgent needs.
- Some documents were inconsistent or missing signatures.
- Procurement activities are tracked manually, reducing oversight and efficiency.
- Conflict of interest forms are completed for each procurement but not stored centrally.

Contract management and supplier performance monitoring were not tested in detail during this audit, as these areas were recently assessed under the national Procurement and Commercial Improvement Programme (PCIP). The PCIP concluded that contract management is a developing area for the Council, with improvement actions embedded in the Procurement Strategy and tracked through annual reporting.

Recommendations have been made to address the identified risks and improve efficiency. These include strengthening documentation controls, enhancing automation, centralising conflict of interest records and improving spend monitoring.

Overall, the Council demonstrates strong procurement governance and a commitment to continuous improvement. Areas of good practice identified include:

- Recently updated Procurement Manual to support consistency in the process.
- Support and guidance provided to officers from the Procurement Team and those with Delegated Procurement Authority.
- The procurement plan format, revised in 2024, prompts officers to consider necessary steps to take in order to ensure compliance with CSOs and sustainable procurement practices.
- Proactive approach to the promotion of collaborative procurement opportunities.
- Use of Commodity Strategies for high-value contracts.
- A Procurement Service Delivery Plan in place which supports continuous improvement and is aligned with Council priorities and PCIP recommendations.

The report includes 4 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 |
|-------|------|--------|-----|
| 4 | 0 | 1 | 3 |

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

Introduction

Council services are paid for by public money, so rules are in place to ensure a high level of transparency in all stages of the procurement process.

Procurement is a critical function within Orkney Islands Council, ensuring that goods, services and works are acquired in a manner that is transparent, cost-effective and compliant with legal and regulatory requirements.

The Council is guided by its Contract Standing Orders (CSOs), the purpose of which is to set clear rules for the procurement of supplies, services and works. The CSOs are compiled in accordance with the relevant legislation and work alongside statutory guidance for procurement.

As required by the Procurement Reform (Scotland) Act 2014, the Council holds a Procurement Strategy which has been updated to cover the period from 2023 to 2028. To report compliance with its Procurement Strategy and the Act itself, the Council publishes an annual report.

In addition, the Procurement and Commercial Improvement Programme (PCIP) assessment, a means of measuring and reporting on the procurement and commercial capability of organisations, was carried out in 2024 through the provision of evidence based around a series of set questions. Outcomes and recommendations from this exercise are incorporated into the Procurement Team Service Improvement Plan as a process for ongoing improvement.

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

Audit Scope

The scope of this audit includes, but is not limited to, the following:

- Procurement planning and strategy alignment with Council objectives.
- Tendering and contract award processes.
- Contract management and performance monitoring.
- Use of procurement frameworks and collaborative purchasing.
- Compliance with thresholds and documentation requirements.

Audit Findings

1.0 Procurement Strategy and Legislation

- 1.1 The Procurement Strategy 2023-2028 has been revised to reflect the priorities of the Council Plan and is compliant with the Procurement Reform (Scotland) Act 2014 which mandates public bodies to publish a procurement strategy and annual reports. The Strategy is publicly accessible and available to all officers involved in procurement.
- 1.2 Annual procurement reports have been consistently published since 2016 and are presented to the Policy and Resources Committee, ensuring transparency and accountability. These reports include summaries of regulated procurements, forward plans, spend analysis and commentary on collaborative opportunities.
- 1.3 The Contract Standing Orders (CSOs), provide a clear framework for procurement governance, including defined procedures for different contract thresholds, delegated authority and mandatory documentation. The CSOs are comprehensive and regularly updated, incorporating guidance on sustainable procurement, Fair Work practices and climate impact considerations.
- 1.4 Training and guidance are embedded within the Strategy and CSOs. Officers with Delegated Procurement Authority (DPA) are required to complete directed reading and online training before gaining access to procurement systems. Procurement awareness is to be included within the induction process for all employees and procurement training is being developed as part of the manager toolkit for all managers, due to be launched in 2026.
- 1.5 Controls around segregation of duties are clearly defined in both the CSOs and the Financial Regulations. Testing confirmed that procurement exercises generally maintain appropriate separation of roles, supported by system-based access controls and audit trails.
- 1.6 Sustainable procurement is a key component of the Council's Procurement Strategy, with expectations that environmental and social considerations are embedded within procurement planning and tendering processes. This review assessed compliance with this, focusing on the inclusion of Fair Work Practices and Climate Change impact within procurement documentation.
- 1.7 A sample of 14 procurement projects which had involved a competitive tendering process was reviewed. Fair Work Practices and environmental considerations were included in all cases, demonstrating consistent attention to climate-related impacts and social considerations.

2.0 Procurement Route Compliance

- 2.1 The audit involved a detailed review of 23 procurement projects, with 12 randomly selected using Integra spend data and 11 selected to represent a range of contract values, procurement routes and service areas. The testing focused on verifying compliance with the CSOs and procurement governance procedures.
- 2.2 Procedures for contracts under £10,000, between £10,000-£50,000 and over £50,000 (£2m for works) are clearly documented. Testing of the random sample using Integra spend data revealed three instances (3/12 or 25%) of non-compliance with the CSOs within the sample, including:

- Cumulative spend exceeding thresholds without appropriate procurement route (£10,000-£50,000).
- Reactive purchasing due to urgent operational needs.
- Legacy arrangements not reviewed against procurement requirements.

2.3 To ensure compliance with the CSOs and mitigate risks associated with cumulative spend, reactive purchasing and legacy arrangements, it is recommended that the Council implement spend monitoring controls using Integra supplier spend data compared to the contract register. A recommendation to explore automated systems capable of facilitating this has been made at paragraph 6.9. We also recommend that a retrospective review of the identified non-compliant contracts referred to above is conducted. Where appropriate, re-procure or justify via the Non-Competitive Action route.

Recommendation 1

3.0 Delegation and Approvals

- 3.1 Delegated authority is structured and documented, with clear threshold approval requirements stipulated in the CSOs.
- 3.2 Within the CSOs at section 13.1.3 it states that every contract shall be signed by either the Chief Executive, the Head of Finance/Section 95 Officer, the Head of Corporate Governance or other officer with written delegated authority to sign contracts on behalf of the Council in accordance with the Scheme of Delegation to Officers for procurement matters. Approvals tested were generally in line with the CSOs.
- 3.3 The audit also reviewed the Council's use of Non-Competitive Actions (NCAs) which are permitted under the CSOs in exceptional circumstances. The purpose of the NCA is to seek authority for dispensation from the CSOs subject to limits contained in legislation, and all approvals for NCAs must be granted by the Chief Executive.
- 3.4 All sampled NCAs had appropriate approval signatures and met the criteria for exceptional circumstances.
- 3.5 The NCA form has been revised to add another layer of scrutiny and ensure that evidence of consultation with appropriate officers is recorded prior to the final approval by the Chief Executive. This includes comment and sign-off from the Head of Corporate Governance, the Head of Finance and the Service Manager (Procurement).
- 3.6 The processes in place around the approvals of NCAs offer a high level of scrutiny.
- 3.7 In addition to the delegation of authority for procurement approvals, delegated procurement authority (DPA) is held by a number of officers across different services. This enables officers who are closest to the service to manage procurement projects directly. This supports alignment with specific operational requirements and promotes ownership across the organisation.

4.0 Documentation and Audit Trail

- 4.1 Procurement documentation is generally well maintained however there are inconsistencies and gaps that could impact on evidence of compliance. There are centralised templates included within the Procurement Manual 2025 which must be used by all services.

- 4.2 Procurement project documents managed by the Procurement Team are stored in Teams folders with unique reference numbers. Documentation for procurements managed under Delegated Procurement Authority (DPA) is mostly held with individual services.
- 4.3 Documentation typically includes:
- Commodity Strategies (where applicable).
 - Procurement Plans.
 - Tender Documents.
 - Evaluation Records.
 - Award Recommendation Reports.
 - Signed Contracts.
- 4.4 The CSOs require Procurement Plans to be submitted for all contracts over £10,000.
- 4.5 All procurement activities reviewed requiring a Commodity Strategy, where the estimated value of the contract is over £50,000, had one in place. Commodity Strategies are a good control for the assessment of risk and for the planning of the most appropriate procurement route, ensuring best value for the Council.
- 4.6 The Procurement Plan format has recently been updated (January 2024) which ensures that there is evidence that all requirements are considered, including sustainable procurement considerations, the consideration of collaborative frameworks, dynamic purchasing systems and relevant CSOs.
- 4.7 Procurement documentation was reviewed for 19 procurement projects. Of these, 7 had incomplete records due to missing signatures. Specifically:
- 5 contracts were either unsigned or missing supplier signatures.
 - 1 procurement plan was unsigned.
 - 1 award recommendation report lacked a signature.
- 4.8 The missing signatures impact on the evidence of compliance and acceptance of contracts.
- 4.9 A decentralised approach to the storing of procurement records – where individual service areas maintain their own documentation – can present challenges in ensuring consistent oversight and may increase the risk of incomplete or inaccessible records. There is also a lack of formal checks to ensure completeness.
- 4.10 To support consistency, accessibility, and a robust audit trail across the organisation, it is recommended that procurement documentation be centralised through a shared SharePoint structure, with appropriate access controls. This approach would allow service areas to retain responsibility for their records while further enabling effective oversight. Regular reviews of procurement files are also recommended to ensure completeness and alignment with organisational standards.

Recommendation 2

5.0 Evaluation and Scoring

- 5.1 Evaluation panels reviewed included at least two officers and either a procurement officer or an officer with DPA. Scoring criteria was pre-defined and documented in tender documents.

- 5.2 Scoring sheets reviewed provided evidence of the tender opening and evaluation process.
- 5.3 Conflict of interest forms were completed for the procurement exercises reviewed. Contract specific declarations reflect best practice, according to the CIPFA guide on the audit of procurement (2015).
- 5.4 According to the National Audit Office (NAO) good practice guide on managing conflicts of interest (2024), all staff should be required to make a declaration of interests and reaffirm on an annual basis that this remains accurate and this is also supported by CIPFA best practice guidance. The PCIP recommended that a conflict-of-interest form is undertaken annually and this has been incorporated into the Procurement Service Delivery Plan.
- 5.5 The NAO states that the use of central electronic registers is the best way to allow the right information to be recorded. As well as providing a consistent process, it is a record which is searchable and open to review. Although there is evidence of a process to screen for conflicts of interest for evaluation panel members, there is no central record of conflict of interest declarations. This could reduce the ability to monitor, review and manage this across procurement activities.
- 5.6 We recommend that a centralised Conflict of Interest Register is implemented for officers and maintained by the Procurement Service, using the information provided on the conflict-of-interest forms and annual declarations. The register should be reviewed annually as well as against evaluation panel membership.

Recommendation 3

6.0 Monitoring and Use of Automated Systems

- 6.1 Procurement activity oversight is strong, with involvement from the Procurement Service or from those with delegated procurement authority at key stages evident.
- 6.2 Although some digital procurement tools are used by the Council, such as Public Contracts Scotland (PCS), Purchase to Pay (P2P- Integra) and the Dynamic Purchasing System, the tracking of all procurement activities relies on manual spreadsheets, limiting the ability to monitor compliance, timelines and outcomes.
- 6.3 On calculating average timescales for procurement activities reviewed which followed a competitive tendering process, this came out at 4.3 months from procurement plan sign-off to the offer of contract letter. There is no performance benchmark set as a timescale target due to the variation in complexities around procurement projects, however it may be helpful to record data on timescales between stages so that bottlenecks can be identified as well as potential areas for improvement.
- 6.4 Instances of missing data were identified within the internal contracts registers, alongside duplication of effort in maintaining both a separate contracts register and a Contract Code, NCA/Direct Award (DAR) and Procurement Plan register with some different elements being captured on each.
- 6.5 The accuracy and currency of the procurement spreadsheets depend on timely access to supporting documentation. While information is generally provided or accessible through the Procurement Teams files, there are occasions where follow-up is required to obtain the necessary details. This can impact the efficiency of data maintenance and reporting. The recommendation made at 4.10 is intended to support the streamlining of reporting processes through appropriate accessibility to documentation.

- 6.6 The Service Manager (Procurement) has reviewed options for configuring and consolidating the existing registers held internally; however, it was determined that the current system remains the preferred solution while possibilities for automation are being explored.
- 6.7 Due to current budget constraints, the Procurement Service has not yet pursued the acquisition of dedicated e-procurement software although several solutions have been explored but not yet progressed.
- 6.8 The Scottish Government is exploring further procurement process automation for the sector. The current approach to digital procurement tools across different local authorities varies with the majority reliant on manual spreadsheets for tracking and monitoring procurement activity. PCS has expanded capabilities, and it is possible to use data from this service to generate reports, covering some of the contracts awarded.
- 6.9 To enhance tracking and monitoring capabilities and fully leverage available automation tools, we recommend a comprehensive review of existing systems—including Integra, SharePoint, Excel/Power BI, and Power Automate. This review should assess:
- Efficiency of current workflows.
 - Integration potential between platforms.
 - Opportunities for automation to reduce manual effort and improve data accuracy.
 - Tracking of spend data.

Recommendation 4

7.0 Contract Management and Supplier Performance

- 7.1 Contract management is developing, with plans in place for improvement.
- 7.2 Within the most recent Procurement and Commercial Improvement Programme (PCIP) undertaken in 2024, the Procurement Service recognised the need for a suite of documents and processes to cover a number of key procurement areas including Contract and Supplier Management.
- 7.3 Actions planned to address this include the development of a Contract Management Materials Toolkit for services, all contracts classified as high value and/or high risk to have appropriate contract management plans in place and for exit plans to be in place for all appropriate contracts.
- 7.4 The Contract Management Materials Toolkit is currently being drafted, in line with the action plan within the Procurement Strategy 2023-2028.

8.0 Fraud Prevention

- 8.1 There is a comprehensive set of controls to mitigate the risk of fraud within procurement activities. The controls are embedded across governance documents, systems used, training and operational procedures.
- 8.2 The Council has a zero-tolerance stance on fraud, clearly stated in its Corporate Anti-Fraud Policy (November 2024) and there is a Whistleblowing Policy in place which is accessible to all staff. The Code of Conduct for employees prohibits acceptance of gifts or hospitality.

- 8.3 The Contract Standing Orders (CSOs) and the Financial Regulations include provisions for segregation of duties, delegated authority and ethical standards.
- 8.4 Officers involved in procurement must declare any personal or financial interests that could influence decisions.
- 8.5 Officers with Delegated Procurement Authority (DPA) receive training that includes fraud awareness.
- 8.6 Role-based access controls are in place for both procurement and finance systems, supporting segregation of duties and maintaining audit trails.
- 8.7 The European Single Procurement Document (ESPD) is used for supplier due diligence, assessing financial standing and legal compliance for contracts with a value of over £50,000.
- 8.8 Subcontracting is controlled through standard contract terms requiring prior written consent and allowing the Council to reject unsuitable subcontractors.
- 8.9 Procurement activities are reviewed through Internal Audits and through the PCIP as well as being reported on annually to committee.

9.0 Use of Collaborative Procurement and Frameworks

- 9.1 Collaborative procurement principles are embedded within the Council's Procurement Strategy and operational practices, which, as much as possible, prompt officers to consider the use of existing frameworks during planning.
- 9.2 The Procurement Plan template includes a section for identifying whether a framework is available and suitable.
- 9.3 Within the sample of procurement activities, there were four instances of making use of frameworks to access goods and services and also a local joint procurement exercise with NHS Orkney for the provision of fresh fruit and vegetables.
- 9.4 The annual procurement report for 2023/24 indicated that £122,000 of savings were achieved through collaborative arrangements however collaborative procurement activity accounted for less than 3% of total procurement against a strategic target of 30%.
- 9.5 With increasing framework opportunities and encouragement from the Procurement Service, it is anticipated by the Service that this percentage will increase.
- 9.6 Steps have been taken to support collaboration in procurement including a presentation made to the Corporate Leadership Team in May 2025 on the Council spend on contracts having a value of under £10,000. The report presented highlighted that £406,091 of sub-£10k spend across 106 suppliers has the potential to be moved to frameworks. This could deliver future benefits to the Council, including: pre-negotiated pricing, supplier vetting and reduced workload.
- 9.7 The analysis also provided supplier-level insights, offered training and tools for staff and encouraged internal collaboration and spend control. The next steps detailed were to further analyse local sourcing opportunities.

Action Plan

| Recommendation | Priority | Management Comments | Responsible Officer | Agreed Completion Date |
|--|----------|--|---------------------------------|------------------------|
| 1 Conduct a retrospective review of identified non-compliant contracts. Where appropriate, re-procure or justify via the non-competitive action route. | Medium | 1a. We intend to formalise the existing arrangement through a contracted agreement starting in the next financial year. Quotations have been requested for either three-year or five-year contract options. Upon receipt of a response, the Non-Competitive Action (NCA) process will be initiated through the procurement department. | Marine Infrastructure Manager | 30 April 2026 |
| | | 1b. New Horizons is a system used within Infrastructure Services to manage the transfer of costs from holding accounts into client accounts as work is completed (e.g. road repairs, winter gritting, refuse collections). Given the age of the system, which has been in place for over 20 | Head of Infrastructure Services | 31 January 2026 |

| Recommendation | Priority | Management Comments | Responsible Officer | Agreed Completion Date |
|---|----------|--|-------------------------------|------------------------|
| | | <p>years, it has not been possible to confirm the procurement route taken and the compliance with Contract Standing Orders. Therefore, the use of this system will be reviewed against the CSOs and an appropriate NCA put in place.</p> <p>Note that this system is in the process of being replaced with its functions transferred to other systems.</p> | | |
| <p>2 To support consistency, accessibility, and a robust audit trail across the organisation, it is recommended that procurement documentation be centralised through a shared SharePoint structure, with appropriate access controls. This approach would allow service areas to retain responsibility for their records while further enabling effective oversight. Regular reviews of procurement files are also recommended to ensure completeness and alignment with organisational standards.</p> | Low | <p>Procurement Sharepoint pages are well underway in development to be published by IT when complete which will ensure access for staff to up to date procurement policies and documentation. This site will be developed further to ensure access to the completed file following contract award.</p> | Service Manager (Procurement) | 31 March 2026 |

| Recommendation | Priority | Management Comments | Responsible Officer | Agreed Completion Date |
|--|----------|--|---|------------------------|
| <p>3 We recommend that a centralised Conflict of Interest Register is implemented for officers and maintained by the Procurement Service, using the information provided on the conflict-of-interest forms and annual declarations. The register should be reviewed annually as well as against evaluation panel membership.</p> | Low | <p>This action is already included in the Procurement Service Delivery Plan following a recommendation from the PCIP 2024.</p> | <p>Service Manager (Procurement)</p> | <p>31 March 2026</p> |
| <p>4 To enhance tracking and monitoring capabilities and fully leverage available automation tools, we recommend a comprehensive review of existing systems—including Integra, SharePoint, Excel/Power BI, and Power Automate. This review should assess:</p> <ul style="list-style-type: none"> • Efficiency of current workflows • Integration potential between platforms • Opportunities for automation to reduce manual effort and improve data accuracy • Tracking of spend data | Low | <p>Options appraisal to be developed for review and consideration by Head of Service.</p> | <p>Service Manager (Procurement) with support from relevant system owners, including Improvement and Performance and Finance (Integra).</p> | <p>31 March 2027</p> |

Key to Opinion and Priorities

Audit Opinion

| Opinion | Definition |
|-----------------------|---|
| Substantial | The framework of governance, risk management and control were found to be comprehensive and effective. |
| Adequate | Some improvements are required to enhance the effectiveness of the framework of governance, risk management and control. |
| Limited | There are significant weaknesses in the framework of governance, risk management and control such that it could be or become inadequate and ineffective. |
| Unsatisfactory | 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 |
|---------------|--|---|
| High | 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. |
| Medium | 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. |
| Low | Scope for improvement in governance, risk management and control. | Remedial action should be prioritised and undertaken within an agreed timescale. |