Appendix Three: Basis of Audit Assessments (Opinion/Priority/Impact

Level of Assurance	Description		
The level of assurance is an auditor judgement applied using the following criteria			
Substantial	Sound system of governance, risk management and control. Issues noted do not put the overall strategy / service / system / process objectives at risk. Recommendations will be moderate or minor.		
Reasonable	Areas for improvement in the system of governance and control, which may put the strategy / service / system / process objectives at risk. Recommendations will be moderate or a small number of significant priority.		
Limited	Significant areas for improvement in important aspects of the systems of governance and control, which put the strategy / service / system / process objectives at risk. Recommendations will be significant and relate to key risks.		
No	An absence of effective governance and control is leaving the strategy / service / system / process open to major risk, abuse or error. Critical priority or a number of significant priority actions.		
Priority Assessment Rationale			
The priority assigned to recommendations is an auditor judgment applied using an			
assessment of potential risk in terms of impact and likelihood.			
Critica	Significant	Moderate	Minor
Actions < 3 mont	Actions < 6 months	Actions < 12 months	Management discretion
Impact on corp	porate governance	Some impaction Significant	discretion ervice governance
Impact on corpLife threatening	porate governance ng / multiple serious	Some risk of mino	discretion ervice governance
Impact on corLife threateninginjuries or prol	porate governance ng / multiple serious longed work place stress	Some risk of mino workplace stress	discretion ervice governance r injuries or
 Impact on corp Life threatening injuries or prob Severe impact 	porate governance ng / multiple serious longed work place stress t on service delivery	Some risk of mino workplace stress Impact on service	discretion ervice governance r injuries or efficiency
 Impact on corp Life threatening injuries or problem Severe impact National politice 	porate governance ng / multiple serious longed work place stress t on service delivery cal or media scrutiny	Some risk of mino workplace stress Impact on service Internal or localise	discretion ervice governance r injuries or efficiency d external scrutiny
 Impact on corp Life threatening injuries or problem. Severe impaction. National polition. Possible criminal. 	porate governance ng / multiple serious longed work place stress t on service delivery cal or media scrutiny nal or civil action	Some risk of mino workplace stress Impact on service Internal or localise Procedural non co	discretion ervice governance r injuries or efficiency d external scrutiny mpliance
 Impact on corp Life threatening injuries or problem Severe impact National polition Possible crimite Failure of major 	porate governance ag / multiple serious longed work place stress t on service delivery cal or media scrutiny nal or civil action or projects	Some risk of mino workplace stress Impact on service Internal or localise Procedural non co Impact on service	discretion ervice governance r injuries or efficiency d external scrutiny mpliance projects
 Impact on corp Life threatening injuries or problem Severe impact National polition Possible crimiter Failure of major SMT required 	porate governance ag / multiple serious longed work place stress t on service delivery cal or media scrutiny nal or civil action or projects to intervene.	Some risk of mino workplace stress Impact on service Internal or localise Procedural non co Impact on service Handled within Se	discretion ervice governance r injuries or efficiency d external scrutiny mpliance projects rvice
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