



Oxford City Council

Health and Safety

Internal Audit Final Report 09/10 2.3



Assurance rating this review	Moderate Assurance
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Distribution List
Simon Howick – Head of People and Equalities
Mark Preston – Health and Safety Advisor
Penny Gardner / Sarah Fogden - Heads of Finance
Nigel Pursey – Interim Executive Finance Director
Peter Sloman – Chief Executive
Performance Board



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Background and scope

Introduction

This review was undertaken as part of the 2009/10 Internal Audit Plan agreed by the Audit and Governance Committee.

This report has been prepared solely for Oxford City Council in accordance with the terms and conditions set out in our letter of engagement. We do not accept or assume any liability or duty of care for any other purpose or to any other party. This report should not be disclosed to any third party, quoted or referred to without our prior written consent.

Background

The Authority has a designated Health and Safety Advisor who is responsible for the oversight of Health and Safety at the corporate level.

A number of Health and Safety responsibilities sit within the services areas and are managed locally.

The Authority plans to implement a new Health and Safety management system (RiskX) in the 2010/11 financial year. It is hoped this system will improve the management and monitoring of Health and Safety within the Authority.

Approach and scope

Approach

Our work is designed to comply with Government Internal Audit Standards [GIAS] and the CIPFA Code.

Scope of our work

In accordance with our Terms of Reference (Appendix 1), agreed with the Head of People and Equalities we undertook a limited scope audit of Health and Safety.

This limited scope audit involved a review of the design of the key controls together with detailed testing to determine whether the controls are operating in practice.

Limitations of scope

The scope of our work was limited to those areas identified in the terms of reference.

Staff involved in this review

We would like to thank all client staff involved in this review for their co-operation and assistance.





Name of client staff
Simon Howick – Head of People and Equalities
Mark Preston – Health and Safety Advisor

Our opinion and assurance statement

Introduction

This report summarises the findings of our review of Health and Safety.

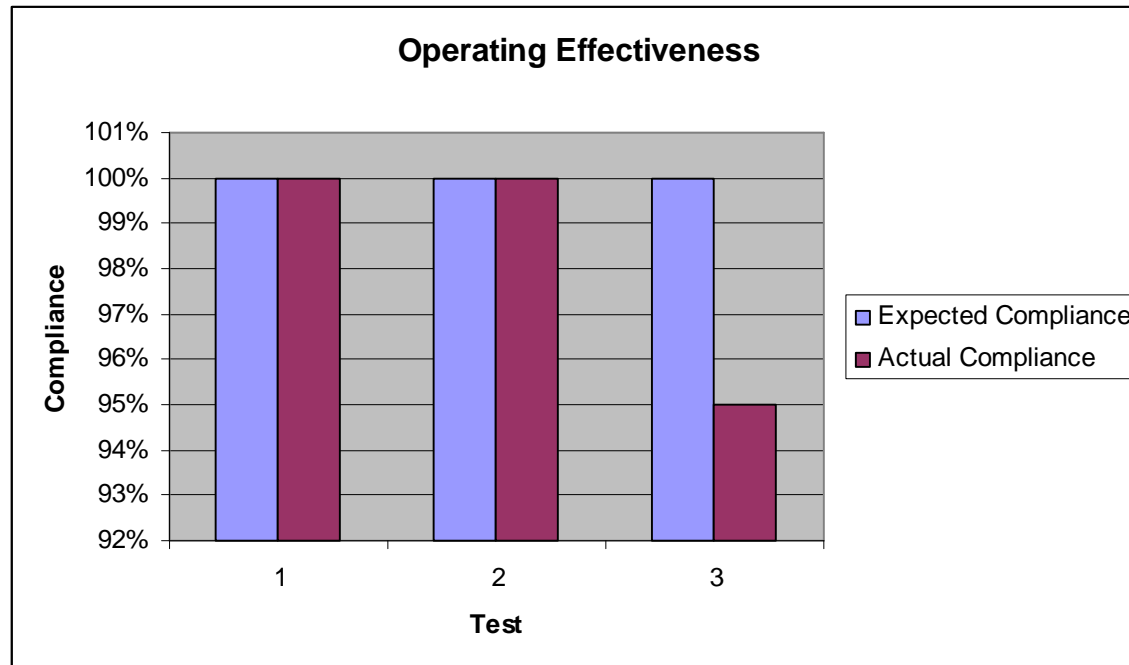
Each of the issues identified has been categorised according to risk as follows:

Risk rating	Assessment rationale
 Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the authority's objectives in relation to: <ul style="list-style-type: none"> • the efficient and effective use of resources; • the safeguarding of assets; • the preparation of reliable financial and operational information; and • compliance with laws and regulations.
 High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall authority objectives.
 Medium	Control weakness that: <ul style="list-style-type: none"> • has a low impact on the achievement of the key system, function or process objectives; and • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
 Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Executive Summary

<p>Department: People and Equalities</p> <p>Audit Owner: Simon Howick – Head of People and Equalities</p> <p>Date of last review: February 2009</p>	<p>Overall Opinion: Moderate Assurance</p> <p>There are some weaknesses in the design and/or operation of controls which could impair the achievement of the objectives of the system, function or process. However, either their impact would be less than significant or they are unlikely to occur.</p>	<p>Direction of Travel No previous review has been conducted by PwC. Follow up on previous auditors recommendations has been detailed below.</p>	<p>Number of Control Design issues identified</p> <p>0 Critical 0 High 3 Medium 1 Low</p>	<p>Number of Controls Operating in Practice issues identified</p> <p>0 Critical 0 High 1 Medium 1 Low</p>																			
<p>Follow up from prior year recommendations</p> <table border="1" data-bbox="203 884 766 1315"> <thead> <tr> <th>Rating</th> <th>Implemented or no longer relevant</th> <th>Outstanding or Partially implemented</th> </tr> </thead> <tbody> <tr> <td>Critical</td> <td>0</td> <td>0</td> </tr> <tr> <td>High</td> <td>5</td> <td>0</td> </tr> <tr> <td>Medium</td> <td>7</td> <td>2</td> </tr> <tr> <td>Low</td> <td>0</td> <td>0</td> </tr> </tbody> </table>			Rating	Implemented or no longer relevant	Outstanding or Partially implemented	Critical	0	0	High	5	0	Medium	7	2	Low	0	0	<p>Other Considerations</p> <table border="1" data-bbox="799 900 1458 1147"> <tr> <td>Use of Resources-related None noted</td> <td>Corporate Plan-related None noted</td> </tr> <tr> <td>VFM-related None noted</td> <td>Financial Reporting related None noted</td> </tr> </table>		Use of Resources-related None noted	Corporate Plan-related None noted	VFM-related None noted	Financial Reporting related None noted
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VFM-related None noted	Financial Reporting related None noted																						
<p>Scope of the Review</p> <p>Our objective was to undertake a high level review of Health and safety arrangements to verify an adequate level of control exists over managing and responding to risks.</p> <p>In addition, we followed up and reviewed the actions taken in response to the Health and Safety report issued in the prior year.</p>																							

Compliance Summary



Tests Performed:

1. Assessments performed for substances hazardous to health
2. *Health and Safety incidents resolved and reporting on a timely basis*
3. *Risk assessments completed in full*



Limitations and responsibilities

Limitations inherent to the internal auditor's work

We have undertaken a review of Health and Safety, subject to the following limitations.

Internal control

Internal control, no matter how well designed and operated, can provide only **reasonable** and not absolute assurance regarding achievement of an organisation's objectives. The likelihood of achievement is affected by limitations inherent in all internal control systems. These include the possibility of poor judgement in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Future periods

The assessment of controls relating to Health and Safety is that historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We shall endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist, unless we are requested to carry out a special investigation for such activities in a particular area.

Findings and recommendations

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Control Design						
1	Substances may not be identified and processes may not be in place to control exposure.	The City Works Quality Manual contains details of procedures for <i>Control of Substances Hazardous to Health (COSHH)</i> . This document is out of date as it does not reflect those substances currently in use	● Medium	The Quality Manual should be updated to reflect all substances currently in use at City Works. Procedures should be put in place in each case.	Agreed Changes made to operational arrangements following the risk assessment review process are not always replicated in updates to the City Works procedures manual. – The Corporate Safety Adviser and the Head of City Works will put a resolution in place by 1 st May 2010	Corporate Safety Adviser End of April 2010 Head of City Works to implement changes by End June 2010

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
2	Policies and procedures may not be consistently applied.	Whilst the majority of local Health and Safety policies have been removed, City Works continue to hold their own policy that is inconsistent with the corporate policy. Inconsistencies were noted particularly around references to legislation and working practices.	● Medium	The City Works Health and Safety policy should be reviewed to ensure it is consistent with the corporate document. The necessity for local policies should be considered further.	Agreed All local safety policies have been withdrawn however changes to the health and safety policy are not always replicated in updates to the City Works procedures manual. – The Corporate Safety Adviser and the Head of City Works will put a resolution in place by 1 st May 2010	Corporate Safety Adviser End of April Head of City Works End June 2010
3	Issues identified through Risk Assessments may not be followed up on a timely basis.	A Health and Safety Matrix has been set up to detail actions that should be taken on all Risk Assessment action plans. This has not been rolled out for use.	● Low	The Health and Safety Matrix should be rolled out to ensure that actions are followed up on a timely basis. Reports detailing progress on issues should be communicated to the Safety Committee on a periodic basis.	Agreed The revised Health & Safety Policy incorporating the new matrix has been approved and will be rolled out week commencing 12 th April 2010.	Corporate Safety Adviser End April 2010

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
4	Adverse performance may not be noted and rectified on a timely basis.	Key Performance Indicators are not in place for the Health and Safety function. No management information is reported at present. It is acknowledged that both documents have been drafted for consideration.	● Medium	Performance indicators and management information should be formally agreed and monitored on a regular basis by management. Action plans should be put into place to rectify adverse performance.	Agreed Performance Board receives reports twice a year. Performance indicators have been agreed in principle – outlined in Matrix document , more detailed discussion needs to take place with heads of service to identify individual service PIs	Corporate Safety Adviser End June 2010

Ref	Specific risk	Control weakness found	Risk rating	Recommendations	Management response	Officer responsible & implementation date
Operating Effectiveness						
5	Risk assessments may be inaccurate and incomplete.	Risk assessments should be completed by individual departments for specific Health and Safety Risks. 1/20 assessments tested by audit had not been completed.	● Low	Officers should be reminded that risk assessment forms should be completed fully upon submission. Any incomplete forms should be returned to the officer for re-work.	Agreed AssessNET system will prompt all risk assessors on completion and will provide CSA and HoS with regular reports identifying incomplete assessments	Corporate Safety Adviser July 2010
6	Decisions and scrutiny around Health and Safety may not take place on a timely basis.	Health and Safety matters are overseen by the Council's 'Safety Committee'. Whilst the remit of the group is to meet quarterly, the group have only met twice in the last year. It was also noted that one member of the committee no longer works for the Council.	● Medium	The attendance listing for the Health and Safety Committee should be reviewed to ensure it is up to date. The frequency of meetings should be enforced by the Head of People and Equalities to ensure that correct scrutiny takes place.	Agreed Will underline review of committee membership when rolling out policy changes (see response to 4). The Head of People & Equalities will also attend the Safety Committee	Corporate Safety Adviser Head of P&E April 2010

Follow up of prior year recommendations

Recommendation	Risk Rating	Response to recommendation	Follow up 2009/10
<p>1 Corporate Health and Safety Policy</p> <p>The Corporate Health and Safety Policy should be reviewed as a matter of urgency to ensure that it reflects current health and safety regulations and practices. To ensure that it is kept up to date, the Safety Committee should revisit the policy on an annual basis.</p>	<p>● High</p>	<p>The Corporate Health and Safety Policy has been reviewed, and reflects current H&S law & practice and in the light of the audit report.</p> <p>It will be considered by safety committee on 22nd April and at the following Weekly Business Meeting on 27th April 2010.</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
2	<p>Local Health and Safety Policies</p> <p>Business Unit Managers should ensure that Business Unit health and safety policies are reviewed by the Corporate Safety Advisor prior to issue. The Safety Committee should also review and approve the Business Unit policies on an annual basis, with the review documented within the meeting minutes</p>	<p>●</p> <p>High</p>	<p>The Head of HR has written to all Heads of Service on 10th April 2009 setting out the requirements for consistency, and requesting that any draft policies are sent to the Corporate Safety Advisor (CSA) for approval prior to implementation.</p> <p>The Head of HR has written to the Head of City Works on 10th April 2009 requesting all procedures are sent to the CSA by the end of April 2009 who will review these by within two months of receipt.</p> <p>The Head of HR has written to the Head of OCH on 10th April 2009 asking him to submit all existing policies for review by the end of April. These reviews will be completed by end of May.</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
3	<p>Risk assessment completion</p> <p>The Corporate Safety Advisor should inform Strategic Directors and Business Unit Managers of the mandatory requirement for risk assessments to be completed for each Business Unit on an annual basis. The Corporate Safety Advisor should instigate training for Business Unit Managers on how risk assessments should be completed.</p>	<p>●</p> <p>High</p>	<p>The requirement to copy risk assessments to the CSA is in the Council's Health and Safety Policy that was agreed in April 2008. The Head of HR has written to all Heads of Service 10th April 2009 reminding them and asking them to send all risk assessments to the CSA, along with an assurance that all risks are covered – or an indication of outstanding assessments with a plan for completion. The CSA will collate, assess and report on completion on a quarterly basis to Safety Committee and Performance Board.</p> <p>Risk Assessment Training for 4 remaining business units will be delivered in May 2009</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
4	<p>Risk assessment monitoring</p> <p>The Strategic Directors should ensure that their respective Business Unit Managers have completed the risk assessments. Business Unit Managers should inform the Corporate Safety Advisor on an annual basis that the risk assessments have been reviewed and updated. In addition, the Corporate Safety Advisor should undertake periodic sample checks of Business Units to ensure that risks assessments have been reviewed and updated.</p>	<p>●</p> <p>High</p>	<p>Samples of risk assessments in all Service Areas will be monitored at a rate of 25% per quarter.</p>	<p>Implemented</p>
5	<p>Format of risk assessments</p> <p>The Authority should consider adopting a standard risk assessment format which should be used by all Business Units. The Corporate Safety Advisor should ensure the risk assessment format used is in compliance with HSE guidance. The Corporate Safety Advisor should provide support to Business Units to ensure that risks assessments have been completed appropriately and comprehensively.</p>	<p>●</p> <p>Medium</p>	<p>All risk assessments have a common format – they must contain core elements in a defined order. Beyond this Service areas can adapt their risk assessments into forms that meet their particular needs and the job of the CSA is to assure the Council that these forms capture the essential data and decision making involved in the assessment process.</p> <p>CSA reports on risk assessment completion will ensure that they are completed appropriately and comprehensively.</p>	<p>Not Applicable</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
6	<p>Risk assessment action plan</p> <p>The Corporate Safety Advisor should inform Strategic Directors and Business Unit Managers of the requirement for risk assessment action plans to contain measurable or timely actions. Monitoring of action plans should be carried out by management and the Corporate Safety Advisor to ensure that actions are being completed appropriately.</p>	<p>●</p> <p>Medium</p>	<p>Reporting on risk assessment completion will include the extent to which action plans are integrated into the RA process and sampling of action plan completion will be carried out.</p>	<p>Implemented</p>

Recommendation	Risk Rating	Response to recommendation	Follow up 2009/10
<p>7 Health and safety induction training</p> <p>A review of the Compel system should be completed to ensure that all staff have received appropriate Health and Safety training. Where staff have not received training this should be completed as a matter of urgency. All new members of staff should attend the health and safety induction training with attendance recorded by the course leader and then input onto the Compel system. The Authority should consider the use of on-line induction, and Health and safety training through electronic media. The Corporate Safety Advisor should review the Compel records to ensure all new employees have received the appropriate health and safety induction.</p>	<p>● Medium</p>	<p>Induction training including that for health and safety is currently being reviewed (by the Organisational Development & Learning Team).</p> <p>In the meantime the OD&L team is producing a list of all staff who have no record of having received a safety induction, and a learning package, currently in development, will be made available to these people.</p> <p>In future take up on safety induction will be reported to Safety Committee and Performance Board twice a year.</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
8	<p>Health and safety work based training</p> <p>A review of specific work based training should be carried out by each Business Unit to ensure that health and safety training is up to date. As a result of the findings of the above review, a health and safety training plan should be developed corporately. In addition, monitoring of individual employee's training should be carried out to highlight areas where training has not been completed within agreed timescales. Where timescales have lapsed, training should be provided.</p>	<p>●</p> <p>Medium</p>	<p>The Appraisal process is currently under review by other colleagues in the Organisational Development and Learning Team and the CSA will ensure that Safety competencies are reflected in this review. The new proposals are due to be in place by 31 July 09.</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
9	<p>Accident forms</p> <p>Business Unit Managers should be reminded to forward all accident forms to the Corporate Safety Advisor when they occur. The forms should be accompanied by a cover sheet, to identify the Business Unit and the number of forms submitted. Where no accidents/incidents have occurred in a quarter, the Business Unit Managers should document this and inform the Corporate Safety Advisor using a nil return. The Corporate Safety Advisor should then monitor the receipt of accident form returns via a control log.</p>	<p>●</p> <p>Medium</p>	<p>New Form pads complying with the audit recommendation are at the printers. They will be distributed and the old pads recalled by end of April 2009.</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
10	<p>Management reporting</p> <p>The Corporate Safety Advisor should present the accident statistics to the Safety Committee in a tabular or chart format, so that accident trends can be easily identified. Example charts could be: -Accidents by type; -Accidents by cause; or -Accidents per Business Unit. Where common themes arise, these should be investigated separately and appropriate action taken, for example, additional work based monitoring/training.</p>	<p>●</p> <p>Medium</p>	<p>Performance Board will review incident rates and a standing item on the agenda, including:</p> <ul style="list-style-type: none"> • Frequency and Severity rates across Services and trends over previous 5 years; • reports on risk assessment • completion; • Induction Training; and • Insurance Claims. 	<p>Partially Implemented</p> <p>See Issue #4</p>
11	<p>Health and safety monitoring</p> <p>A form of health and safety quality assurance / audit / inspection should be developed and actioned by the Corporate Safety Advisor. This should include a programme of random and planned reviews and reviews of risk assessments.</p>	<p>●</p> <p>High</p>	<p>A revised inspection and audit plan is completed and assistance is being sought through the Council's procurement regime which will enable the Council to meet its objectives under this requirement through using an external supplier who will complete audits of Service Area's safety management arrangements.</p>	<p>Implemented</p>

Recommendation		Risk Rating	Response to recommendation	Follow up 2009/10
12	<p>Corporate health and safety indicators/ targets</p> <p>The Authority should develop a suite of corporate health and safety performance targets. For example: 100% completion of annual risk assessment within 12 months; 95% completions of actions within agreed timescales; • review and authorisation of incident forms within 3 working days of incident; • health and safety induction training to be provided within 1 month of joining.</p>	<p>●</p> <p>Medium</p>	<p>At its first meeting, on 18 May 2009 the Health and Safety Performance Management Board will consider a paper on suggested improvement targets based on HSE guidance.</p> <p>At its April 22 meeting, Safety Committee will be asked to nominate members to a benchmarking working group, which can gather data from other Councils to inform further target setting.</p>	<p>Partially Implemented</p> <p>See Issue #4</p>
13	<p>Stress management</p> <p>The Authority should review the stress management work undertaken at City Works and consider if this should be introduced in other parts of the organisation.</p>	<p>●</p> <p>Medium</p>	<p>The Council is part the HSE Management Behaviours and Stress Research Consortium. A project team meeting will take place on 20th April to formulate plans for incorporating consortium research findings into Council Management Development plans.</p> <p>Agreed to introduce 360 tool to develop positive management behaviours – currently under development by consortium.</p>	<p>Implemented</p>

Recommendation	Risk Rating	Response to recommendation	Follow up 2009/10
<p>14 Corporate Safety Advisor role</p> <p>A job description for the Corporate Safety Advisor should be developed to include the responsibilities and specific duties of the post.</p> <p>For example:</p> <ul style="list-style-type: none"> • Health and safety spot quality assurance and inspection; • Risk assessment monitoring; • Accident form investigation; and • Compilation of management information. 	<p>●</p> <p>Medium</p>	<p>Implemented.</p> <p>The restructuring of HR did not have an impact on the job description of the CSA.</p> <p>Following the planned extension of the SLA agreement with City Works, it is anticipated that the job description will not change.</p>	<p>Implemented</p>



Appendix 1 - Terms of Reference

Objectives and deliverables

Objectives

Our objective is to undertake a high level review of Health and safety arrangements to ensure an adequate level of control exists over managing and responding to risks.

In addition we will follow up and review the actions taken in response to the Health and Safety report issued in prior year.

Deliverables

Our deliverable will be a report detailing our findings with regard to our assessment of the level of control in place over Health and Safety and the level of assurance we can place on the control environment.

Information requirements

Listed below is information that may be required at the commencement of the audit, if available:

- Terms of reference and meeting minutes for any Health and Safety committees held by the Council
- Health and Safety training plans
- The latest management information reports detailing targets and performance
- Health and safety policies and procedures
- Action plan for following up prior year issues and evidence to substantiate work performed

The list is not intended to be exhaustive. Evidence should be available to support all operating controls. Other information arising from our review of the above documentation may be requested on an ad hoc basis

Our scope and approach

Scope and approach

Our work will focus on identifying the guidance, procedures and controls in place to mitigate key risks through:

- Documenting the underlying guidance, policy and processes in place and identifying key controls;
- Considering whether the policies and procedures in place are fit for purpose; and
- Testing key controls.

The key points that we will focus on are:

- Health and Safety policies and procedures are regularly updated and are accessible to staff;
- Health and Safety risks are identified, managed and incorporated within risk registers
- The Health and Safety function keeps up to date with changes in legislation;
- Appropriate systems and procedures are in place for recording new incidents (including near misses);
- Clear guidance is in place for responding to incidents and recording actions;
- Management information is adequate to inform management of performance against key performance indicators;
- Overall governance arrangements for Health and Safety have been delegated to a sub-committee and this Committee has designated terms of reference and meets regularly in line with the terms of reference; and
- Defined training programmes are in place to ensure that all officers are aware of Health and Safety issues.

We will discuss our findings with the Head of People and Equalities or nominated representative to develop recommendations and action plans. A draft report will be issued to the Head of People and Equalities and any other relevant officers for review and to document management responses.

Limitation of Scope

The scope of our work will be limited to those areas identified in the terms of reference.

Stakeholders and responsibilities

Role	Contacts	Responsibilities
Head of People and Equalities Health and Safety Advisor	Simon Howick Mark Preston	<ul style="list-style-type: none"> ▪ Review draft terms of reference ▪ Review and meet to discuss issues arising and develop management responses and action plan ▪ Review draft report and receive final report. ▪ Implement agreed recommendations and ensure ongoing compliance.
Heads of Finance Interim Executive Finance Director	Penny Gardner Sarah Fogden Nigel Pursey	<ul style="list-style-type: none"> ▪ Receive agreed terms of reference ▪ Receive draft and final reports.
Chief Executive	Peter Sloman	<ul style="list-style-type: none"> ▪ Receive final report

Our Team and Timetable

Our Team

Chief Internal Auditor	Chris Dickens
Audit Manager	Katherine Bennett
Auditors	Charlotte Kennedy

Timetable

Steps	Date
TOR approval	January 2010
Fieldwork commencement	1 st March 2010
Fieldwork completed	T + 2 weeks
Draft report of findings issued	T + 4 weeks
Receipt of Management response	T + 6 weeks
Final report of findings issued	T + 7 weeks



Budget

Our budget for this assignment is 5 days. If the number of days required to perform this review increases above the number of days budgeted, we will bring this to management attention.

These Terms of Reference have been reviewed and approved:

.....

Simon Howick
Signature (Head of People and Equalities)

.....

Chris Dickens
Signature (Chief Internal Auditor)

Appendix 2 - Assurance ratings

Level of assurance	Description
High	<p>No control weaknesses were identified; or</p> <p>Our work found some low impact control weaknesses which, if addressed would improve overall control. However, these weaknesses do not affect key controls and are unlikely to impair the achievement of the objectives of the system. Therefore we can conclude that the key controls have been adequately designed and are operating effectively to deliver the objectives of the system, function or process.</p>
Moderate	<p>There are some weaknesses in the design and/or operation of controls which could impair the achievement of the objectives of the system, function or process. However, either their impact would be less than significant or they are unlikely to occur.</p>
Limited	<p>There are some weaknesses in the design and / or operation of controls which could have a significant impact on the achievement of key system, function or process objectives but should not have a significant impact on the achievement of organisational objectives. However, there are discrete elements of the key system, function or process where we have not identified any significant weaknesses in the design and / or operation of controls which could impair the achievement of the objectives of the system, function or process. We are therefore able to give limited assurance over certain discrete aspects of the system, function or process.</p>
No	<p>There are weaknesses in the design and/or operation of controls which [in aggregate] could have a significant impact on the achievement of key system, function or process objectives and may put at risk the achievement of organisation objectives.</p>



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