6.1.2   IA Health & Safety 2016 Update
               Presenter: Joe Teape/Rob Elliott/Tim Harrison
                    SBAR IA H&S Update October 2019
                    For Information: Original Internal Audit Health & Safety Report 2016/17

PWYLLGOR ARCHWILIO A SICRWYDD RISG **AUDIT AND RISK ASSURANCE COMMITTEE**	

DYDDIAD Y CYFARFOD: **DATE OF MEETING:**	22 October 2019
TEITL YR ADRODDIAD: **TITLE OF REPORT:**	Scrutiny of Outstanding Improvement Plans: Health and Safety Internal Audit
CYFARWYDDWR ARWEINIOL: **LEAD DIRECTOR:**	Joe Teape, Director of Operations
SWYDDOG ADRODD: **REPORTING OFFICER:**	Tim Harrison, Head of Health, Safety and Security

Pwrpas yr Adroddiad (dewiswch fel yn addas)
Purpose of the Report (select as appropriate)

Er Sicrwydd/For Assurance

ADRODDIAD SCAA
SBAR REPORT

Sefyllfa / Situation

The Audit & Risk Assurance Committee (ARAC) has requested an update on the outstanding actions from the Internal Audit report on 'Health and Safety Management' undertaken in 2016.

The Committee stated that the information supplied in August 2019 did not provide the required assurance and suggested that a plan outlining the approach being taken to address the outstanding recommendations, with timescales, be developed to provide said assurance.

Cefndir / Background

In August 2019, it was reported at this Committee that progress had been made on recommendations 1 (Communication), 2 (Measuring Performance), 3 (Policies & Procedures) 6 (Risk Management) 7 (Board Members Training) all of which have been completed.

At this Committee it was also reported that Recommendations 4 (Risk Assessment) and 5 (Risk Management) were not fully achieved at present. The report detailed the progress that had been made towards the completion of Recommendations 4 and 5, whilst also highlighting the areas that were yet to be addressed.
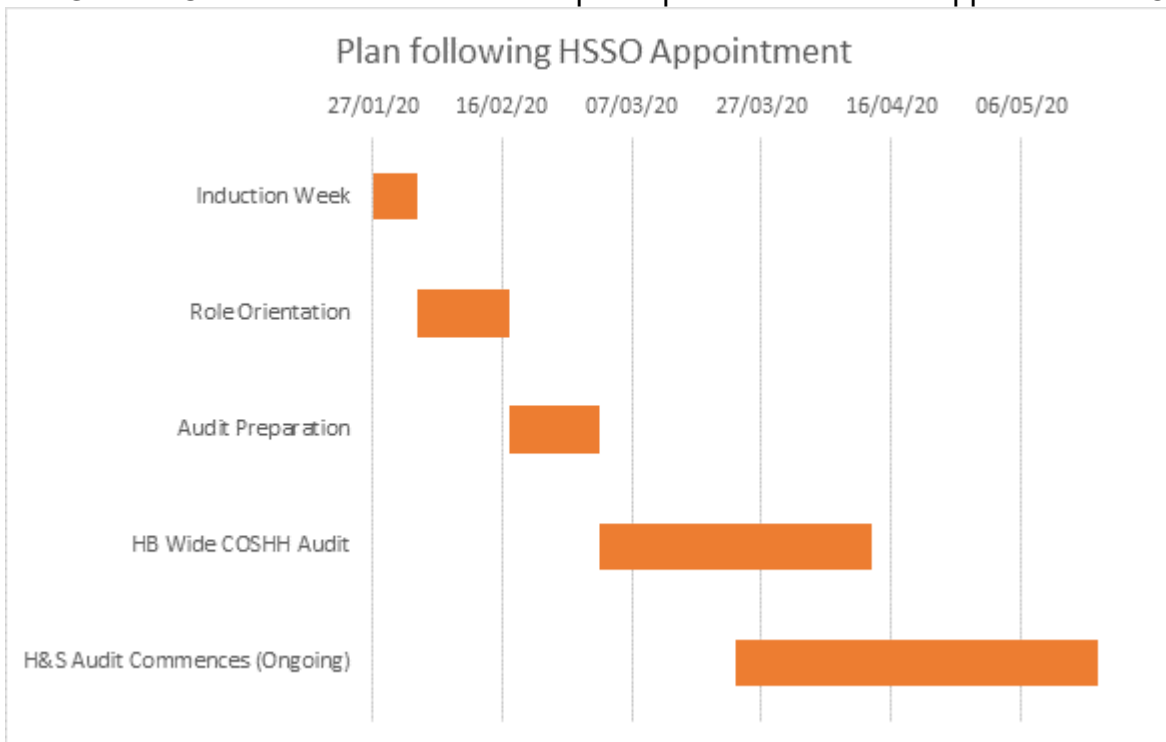
The Committee also sought assurance that the Health, Safety and Security Team are taking a risk-based approach to their current work activity.

Whilst not linked to this audit, a detailed review of Violence & Aggression, Manual Handling and Asbestos Management has been undertaken by the Health & Safety Executive. This has resulted in 8 improvement notices being issued, together with numerous material breaches. A detailed action plan is being developed urgently. Where possible, immediate actions have already been undertaken. This will all be fully reported via the Health & Safety and Emergency Planning Sub-Committee (HSEPSC) and reported up to the Business Planning & Performance Assurance Committee (BPPAC).

Asesiad / Assessment

Instruction has now been given by the Director of Estates, Facilities and Capital Management to proceed with the following appointments: Health, Safety and Security Officer (HSSO) and Violence and Aggression Case Manager (VACM). Once the successful candidates have taken up their new roles within the team in early 2020, the Health, Safety and Security Team will be able to focus their attention on the completion of the outstanding elements of audit Recommendations 4 and 5. By March 2020, the Health and Safety/Security Officer will have commenced a programme of audits/inspections which will become a key function of this role.

The GANTT Chart below details the anticipated plan of work for the appointed HSSO.

Plan following HSSO Appointment

Task	27/01/20	16/02/20	07/03/20	27/03/20	16/04/20	06/05/20
Induction Week	▬					
Role Orientation		▬				
Audit Preparation			▬			
HB Wide COSHH Audit			▬▬▬▬			
H&S Audit Commences (Ongoing)				▬▬▬▬▬▬		

In order to deliver Recommendations 4 and 5, the following key actions will be implemented once the above appointment has been made:

1. The existing Health, Safety and Security Team will proactively review and monitor all 'Health and Safety' risks on the Datix Risk Module and work with/advise all risk 'owners' to manage and mitigate their risks appropriately. This will include regularly reviewing the risk assessments to ensure that actions are completed / followed-up, as appropriate.

2. To fulfil the requirement for a systematic approach to inspections, two of the main elements of the Job Description for the new HSSO role are:
   - To develop and deliver a programme of detailed health and safety audits and inspections across the Health Board (To extend from the audit work that the Health and Safety Manager has already undertaken on the Community Premises in 2018/19); The Community Premises audits have generated a considerable number of actions that have been monitored by the Health and Safety and Emergency Planning Sub-Committee.
   - To audit existing Control of Substances Hazardous to Health (COSHH) arrangements throughout the Health Board and to assist managers in the fulfilment of their duties under the COSHH Regulations.

The implementation of 1 and 2 above will fully address audit Recommendations 4 and 5 by March 2020.

Whilst not directly linked to this Audit Report, we will also have the capacity to provide greater assurance on the management of Datix incidents graded 1 and 2, which are currently only reviewed by Departmental Heads.

Current Risk prioritised work
At the previous ARAC meeting, questions were raised about how the current team operate within a Risk Based approach to Health and Safety Management. The following key points summarise the current approach:

1. The Health, Safety and Security Team are working to a risk based annual work plan agreed and monitored by the HSEPSC.
2. The Datix incident reporting system has been set up to only notify the team of grade 3, 4 and 5 severity incidents, enabling the team to focus on the more serious events. Incidents that are graded 1 and 2 are dealt with at a department level and generally investigated by the immediate line manager.
3. The team will routinely scrutinise the whole Health Board Health and Safety themed high risks that are entered on the Datix risk management system.

Argymhelliad / Recommendation

The Audit & Risk Assurance Committee is asked to:
*   Note that Recommendations 1, 2, 3, 6 and 7 have been completed and Recommendations 4 and 5 will be completed as indicated by the measures taken above.
*   Confirm that the Action Plan response to the Improvement Notices received from the Health and Safety Executive will be reported via the HSEPSC and BPPAC.

Amcanion: (rhaid cwblhau) Objectives: (must be completed)	
Committee ToR Reference Cyfeirnod Cylch Gorchwyl y Pwyllgor	4.1 The purpose of the Audit & Risk Assurance Committee is to advise and assure the Board and the Accountable Officer on whether effective arrangements are in place, through the design and operation of the UHB's system of assurance, to support them in their decision taking and in discharging their accountabilities for securing the achievement of the UHB's objectives, in accordance with the standards of good governance determined for the NHS in Wales. 4.4 The Committee's principle duties encompass the following: 4.4.1 Review the establishment and maintenance of an effective system of good governance, risk management and internal control across the whole of the organisation's activities, both clinical and non clinical.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	718 (risk score 9)

Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	1.1 Health Promotion, Protection and Improvement 2.1 Managing Risk and Promoting Health and Safety 7. Staff and Resources
Amcanion Strategol y BIP: UHB Strategic Objectives:	4. Improve the productivity and quality of our services using the principles of prudent health care and the opportunities to innovate and work with partners.
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Statement	Develop a sustainable skilled workforce Support people to live active, happy and healthy lives

Gwybodaeth Ychwanegol: Further Information:	
Ar sail tystiolaeth: Evidence Base	Not applicable.
Rhestr Termau: Glossary of Terms:	Contained within the body of the report.
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Not applicable.

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: **Financial / Service:**	Not applicable
Ansawdd / Gofal Claf: **Quality / Patient Care:**	Inability to undertake routine departmental inspections/audits may result in not identifying hazards in the workplace that could affect quality or patient care
Gweithlu: **Workforce:**	Inability to undertake routine departmental inspections/audits may result in not identifying hazards in the workplace that could affect the safety of Health Board staff.
Risg: **Risk:**	Not applicable
Cyfreithiol: **Legal:**	The Health Board has a duty under the Health and Safety at Work Act 1974 and its subordinate legislation and is therefore subject to criminal sanctions if not compliant.
Enw Da: **Reputational:**	Failure to comply with Health and Safety legislation could lead to staff/patients being adversely affected and could result in adverse publicity.
Gyfrinachedd: **Privacy:**	Not applicable

Cydraddoldeb: Equality:	Not applicable

Health & Safety

FINAL INTERNAL AUDIT REPORT
2016/17

Hywel Dda University Health Board

Private and Confidential

NHS Wales Shared Services Partnership

Audit and Assurance Services

Assurance Rating

REASONABLE Assurance

Previous Rating:
REASONABLE Assurance

CONTENTS   Page

Review reference: HDUHB1617-08
Report status: Final Report
Fieldwork commencement: 5th July 2016
Fieldwork completion: 8th August 2016
Draft report issued: 12th August 2016
Revised Draft report issued: 13th September 2016
Management response received: 13th September 2016
Final report issued: 15th September 2016
Auditors: Caroline Powell/Arthur Burke

Executive sign off   Joe Teape: Director of Operations
Distribution   Rob Elliott: Assistant Director of Estates,
                          Facilities & Capital Management
                          Tim Harrison: Health & Safety Manager

Committee   Audit & Risk Assurance Committee

1.   Introduction and Background

The assignment originated from the Internal Audit plan agreed by the Audit & Risk Assurance Committee, and the subsequent report will be submitted to the Director of Operations and the Audit & Risk Assurance Committee.

The relevant lead Executive Director for the assignment is the Director of Operations.

2.   Scope and Objectives

The review was undertaken to determine the adequacy of, and operational compliance with, the systems and procedures of the Health Board, taking account of relevant NHS and other supporting regulatory and procedural requirements, as appropriate.

The overall objective of the audit is to provide assurance to the Audit & Risk Assurance Committee that risks material to the objectives of the areas of coverage are appropriately managed.

3.   Associated Risks

The approach to audit assignments is risk based, where the risks are identified with the lead manager.

The risks considered in this review are as follows:

- Governance;
- Performance Measurement;
- Policies & Procedures;
- Risk Management; and
- Training.

OPINION AND KEY FINDINGS

4.   Overall Assurance Opinion

We are required to provide an opinion as to the adequacy and effectiveness of the system of internal control under review. The opinion is based on the work performed as set out in the scope and objectives within this report. An overall assurance rating is provided describing the effectiveness of the system of internal control in place to manage the identified risks associated with the objectives covered in this review.

The level of assurance given as to the effectiveness of the system of internal control in place to manage the risks associated with Health & Safety is **REASONABLE** Assurance.

RATING	INDICATOR	DEFINITION
Reasonable Assurance		The Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to **moderate impact on residual risk** exposure until resolved.

The overall level of assurance that can be assigned to a review is dependent on the severity of the findings as applied against the specific review objectives and should therefore be considered in that context.

5. Assurance Summary

The summary of assurance given against the individual risks is described in the table below:

Audit Risk		Assurance Summary*			
1	Governance			✓	
2	Performance Measurement			✓	
3	Policies & Procedures			✓	
4	Risk Management		✓		
5	Training			✓	

* The above ratings are not necessarily given equal weighting when generating the audit opinion.

Design of Systems/Controls (D)

The findings from the review have highlighted **five** issues that are classified as weakness in the system control/design of the Health & Safety system. These are identified in the Management Action Plan as (D).

Operation of System/Controls (O)

The findings from the review have highlighted **two** issues that are classified as weakness in the operation of the designed system/control of the Health & Safety system. These are identified in the Management Action Plan as (O).

6.   Summary of Audit Findings

It is pleasing to report the improvement in governance arrangements relating to Health & Safety within the Health Board now a Health & Safety and Emergency Planning Sub-Committee has been constituted.   The Committee has a responsibility (amongst other things) to provide assurance that robust and effective safety management systems are in place and to monitor and review Health & Safety incidents.

The Health Board has a system in place for identifying risks.   These identified risks are recorded in individual departmental risk registers, which are 'owned' by the Director, or Senior Officer, of that particular service. All identified 'extreme' risks are overseen by the Audit & Risk Assurance Committee.   Review of the Health & Safety Department's approach to risk assessments identified that a systematic approach is not undertaken, but rather such assessments are undertaken on an ad-hoc basis, should the department be asked for assistance.
The department does not have a plan in place for undertaking inspections or assessments, and adopts a reactive approach to Health & Safety issues, rather than a preferred and more-beneficial proactive approach.

The Health & Safety team consists of two full-time Officers and one part-time Officer. Internal Audit acknowledges that this is a fairly small team, considering the size and geographical nature of the Health Board.

Training on Health & Safety issues is mostly based on the mandatory e-learning module.   Whilst this is a highly-beneficial tool to have in existence, it is concerning to note that the number of staff having completed the module (as at 18th July 2016) was only 53.82%.

Internal Audit reviewed the recommendations made in the previous report on the Health & Safety within the Health Board (HDUHB1228), and note that a couple of issues remain. These issues relate to the lack of usage of key performance indicators and absence of a plan/systematic approach to risk assessments.

The key findings from this review, by the individual risks, are reported in the section below with full details in the Management Action Plan:

Risk 1: Governance

The Health & Safety and Emergency Planning Sub-Committee has been established as a Sub-Committee of the Business Planning & Performance Assurance Committee (BPPAC) and constituted from 1st June 2015. BPPAC is a sub-committee of the Board.

A quarterly report on Health & Safety issues is produced by the Health & Safety Team, and considered by the Sub-Committee.

The Health & Safety Team also provides an annual update on Health & Safety issues relating to the Health Board, which forms part of the annual Estates report to the Board.

Joe Teape, Director of Operations, has overall responsibility for the management of Health & Safety matters; with operational responsibility delegated to Tim Harrison, Health & Safety Manager.

It is important that staff members are aware of their individual responsibilities in terms of Health & Safety. Discussions with the Health & Safety Manager identified there has been little recent communication with staff members to ensure all are aware of their responsibilities.

Risk 2: Performance Measurement

It is pleasing to note that an Incident Reporting Policy is in existence within the Health Board.

All reported incidents are processed and stored on the Health Board's incident reporting system, Datix.

Discussions with the Health & Safety Manager identified that the gathering of data to use in identifying trends and patterns is not currently undertaken. Internal Audit advised the Manager contact the Datix Administrator to discuss the possibilities and benefits of such trend analysis.

It is pleasing to note that RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations) incidents are reported to the Health & Safety Executive (HSE), as per regulations.

Health & Safety legislation requires that HSE reports be made available to union representatives, as requested. The Health & Safety Manager confirmed that the Corporate team has sight of HSE reports, but the documents are not provided to the sub-committee where Union representatives are present. However, should a representative request sight of a report, the Health & Safety Manager would provide sight of the document, as appropriate.

A recent incident occurred within the Health Board, which resulted in a member of staff being subjected to an electric shock. Due to the incident meeting the RIDDOR criteria, the incident was referred to HSE. As a result, an improvement notice was issued to the Health Board.
In order to ensure lessons are learnt from such incidents, Internal Audit suggests widely sharing such notices, including with the Health & Safety and Emergency Planning Sub-Committee.

The Health Board has implemented a new action plan to monitor its compliance with Health & Safety policies. This action plan is to be updated and presented at each committee meeting.

Discussions with the Team Manager identified no structured approach to measuring the Health Board's Health & Safety performance; Key Performance Indicators (KPIs) are not used.

Risk 3: Policies & Procedures

The Health & Safety policy is up to date and was appropriately approved by BPPAC on 26/01/2016. The policy is available to all staff via the Health Board's Intranet.
The policy document covers all legal requirements set out in HSG65 (HSE guidelines on Managing for Health & Safety)

It is pleasing to note that the majority of required policies, as per the overarching Health & Safety policy, are in existence and are up to date. Information relating to certain areas, however, was not available to view on the Health Board's Intranet/not in existence/out of date, namely:

- Slips, Trips and Falls
- Stress
- Control of Substances Hazardous to Health (COSHH)
- Radiation
- The Workplace

Risk 4: Risk Management

An agreed documented approach to risk assessment is in place within the Health Board, in the form of a Risk Management Procedure – the document is currently under review, in line with appropriate review timings.

Discussions with the Health & Safety Manager identified the department does not adopt a systematic approach to the completion of risk assessments.

Occasionally, the Health & Safety Team are asked to assist with risk assessments on a departmental basis. A recent assisted risk assessment related to the transfer of Liquid Nitrogen from South Pembs Hospital to Pembroke Dock Health Centre.
A further assisted risk assessment was in relation to the use of sharps.
Discussions with the Health & Safety Manager identified that a log of actions arising from risk assessments is not maintained. The actions may, therefore, not be followed up as appropriate.

The Health & Safety Manager identified that the department does not maintain a risk register. The Health & Safety and Emergency Planning Sub-Committee has agreed that it is satisfied that the service has no specific register. Whilst an individual risk register may not be necessary, it appears the department is unaware of all risks that exist within the Health Board which are related to Health & Safety matters. It is the opinion of Internal Audit that the department should maintain a good knowledge of Health & Safety risks facing the organisation.

A risk assessment pro-forma is contained as an appendix within the Risk Management Procedure. This pro-forma includes sufficient detail to generate preventative and protective measures from the risks.

The Health & Safety Manager confirmed regular reviews of risk assessments are not undertaken.

Risk 5: Training

The Health & Safety Manager confirmed that Health & Safety training was provided to Board members some years ago, but the current Board members have not had specific training.

The Health & Safety (level 1) e-learning module is a mandatory training module for all staff to undertake. The percentage of staff having completed this training, as at 18th July 2016, is 53.82%.

The Health & Safety Team also delivers face-to-face training to staff attending the Managers Passport course.
Whilst face-to-face training is not provided, as standard, to other staff within the organisation, the Team is happy to receive requests for such training and will accommodate where possible.

7.   Summary of Recommendations

The audit findings and recommendations are detailed in Appendix A together with the management action plan and implementation timetable.

A summary of these recommendations by priority is outlined below:

Priority	H	M	L	Total
Number of recommendations	1	4	2	7

Finding 1: Governance (O)	Risk
There has been little recent communication with staff members to ensure all are aware of their responsibilities in relation to Health & Safety.	Staff may have limited or out of date knowledge of their Health and Safety responsibilities.
Recommendation 1	**Priority level**
Adequate communication should be provided throughout the organisation to ensure that all individuals are aware of their responsibilities in relation to Health & Safety.	LOW
Management Response 1	**Responsible Officer/ Deadline**
Global email, specific health and safety topic poster campaigns, Managers Passport and other training awareness sessions will be introduced to improve communication with staff in relation of notifying and reminding them of their duties.	Health and Safety Team – November 2016 and ongoing

Finding 2: Performance Measurement (D)	Risk
There is no structured approach to measuring the Health Board's Health & Safety performance; Key Performance Indicators (KPIs) are not used.	The Health Board's Health & Safety performance is unknown and unable to be compared to previous time periods or with other Health Boards.
Recommendation 2	**Priority level**
A structured approach to measuring the performance of Health & Safety matters should be adopted. Key Performance Indicators would provide the department with a set of measurable goals, which could be linked to the Health Board's strategy and objectives, as well as Health & Safety regulations.	MEDIUM
Management Response 2	**Responsible Officer/ Deadline**
Key performance indicators will be identified e.g. Number of RIDDOR reports submitted to the HSE within the specified timescale of 15 days. These will be form part of the Health and Safety Teams monthly meetings as well as formally monitored at the Health and Safety and Emergency Planning Sub Committee	Tim Harrison, Health and Safety Manager October 2016

Finding 3: Policies & Procedures (D)	Risk
Information relating to certain areas of Health & Safety was not available to view on the Health Board's Intranet/not in existence/out of date, namely: · Slips, Trips and Falls · Stress · Control of Substances Hazardous to Health (COSHH) · Radiation · The Workplace	Staff may lack the necessary knowledge and information to correctly deal with all issues which arise.
Recommendation 3	**Priority level**
Policy/Procedure documents should be formulated to ensure that all staff possess the relevant and current information required to adhere to Health and Safety guidelines.	MEDIUM
Management Response 3	**Responsible Officer/ Deadline**
There is an approved Health and Safety Policy and it is intended for a review of the existing policies/procedures to be undertaken. This review will then identify which documents are required which will then be written as Health and Safety Procedures, subordinate to the Health and Safety Policy itself. Review to start during October 2016 and will result in a structured work programme for procedures to be written over the next 12 months	Tim Harrison, Health and Safety Manager & H&S Team

Finding 4: Risk Management (D)	Risk
The Health & Safety department does not adopt a systematic approach to risk assessments. The department does not follow a plan for undertaking inspections and assessments, and adopts a reactive approach to Health & Safety issues.	Failure to identify Health & Safety risks could result in endangering staff and service users.
Recommendation 4	**Priority level**
A systematic approach to inspections and risk assessments should be established, which would provide a more proactive approach to identifying potential areas of risk within the Health Board.	MEDIUM
Management Response 4	**Responsible Officer/ Deadline**
Based upon the resource available, a realistic planned H&S inspection programme will be introduced. This will involve visiting various departments and examine their H&S arrangements and compliance.	Tim Harrison, Health and Safety Manager – October 2017

Finding 5: Risk Management (D)	Risk
A log of actions arising from risk assessments is not maintained. The actions may, therefore, not be followed up as appropriate. Regular reviews of risk assessments are not undertaken.	Actions arising from risk assessments, which have not been logged, may not be carried out, as appropriate.
Recommendation 5	**Priority level**
A structured approach to the review of risk assessments should be adopted. Where risk assessments are undertaken by the Health & Safety department, a log of all actions should be maintained and regularly reviewed to ensure actions are completed/followed-up, as appropriate. Individual departments undertaking risk assessments should be reminded of the correct process.	MEDIUM
Management Response 5	**Responsible Officer/ Deadline**
A log of actions will be introduced and will become a key performance indicator by the Health and Safety Team. These will be discussed at Monthly Team meetings and where appropriate brought to the attention of the Health and Safety and Emergency Planning Sub Committee.	Tim Harrison, Health and Safety Manager – November 2016

Finding 6: Risk Management (D)	Risk
The department is unaware of all risks that exist within the Health Board which are related to Health & Safety matters.	Potential areas of high risk to the organisation may be unknown to the Health & Safety team. Mitigating actions may, therefore, not be put in place.
Recommendation 6	**Priority level**
Whilst an individual risk register may not be necessary, the department should maintain a good knowledge of Health & Safety risks facing the organisation.	HIGH
Management Response 6	**Responsible Officer/ Deadline**
Discussions with Charlotte Beare the HB's Risk Manager will be undertaken with the aim of scrutinising the Directorate Risk Registers for 'Health and Safety' type risks. These will then be reviewed by the Health and Safety Team, and where necessary support will be given to the 'risk owner' and where appropriate risks may be added to the Priority Action Plan to be discussed at the Health and Safety and Emergency Planning Sub Committee	Tim Harrison, Health and Safety Manager – December 2016

Finding 7: Training (O)	Risk
Current Board members may not have had specific Health & Safety training.	Board members could be unaware of their responsibilities in terms of Health & Safety.
Recommendation 7	**Priority level**
Health & Safety training should be provided to the current members of the Board.	LOW
Management Response 7	**Responsible Officer/ Deadline**
Discussion with Director of Operations will be undertaken to consider providing information to the Executive Board. Consider a session being delivered by Andrew Hynes, Solicitor with Legal and Risk Services on the new Health and Safety Sentencing Guidelines.	Rob Elliott, Director of Estates and Facilities

2016/17 Audit Assurance Ratings

Substantial Assurance - The Board can take **substantial assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Few matters require attention and are compliance or advisory in nature with **low impact on residual risk** exposure.

Reasonable Assurance - The Board can take **reasonable assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Some matters require management attention in control design or compliance with low to **moderate impact on residual risk** exposure until resolved.

Limited Assurance - The Board can take **limited assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. More significant matters require management attention with **moderate impact on residual risk** exposure until resolved.

No Assurance - The Board has **no assurance** that arrangements to secure governance, risk management and internal control, within those areas under review, are suitably designed and applied effectively. Action is required to address the whole control framework in this area with **high impact on residual risk** exposure until resolved.

Prioritisation of Recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Priority Level	Explanation	Management action
High	Poor key control design OR widespread non-compliance with key controls. PLUS Significant risk to achievement of a system objective OR evidence present of material loss, error or misstatement.	Immediate*
Medium	Minor weakness in control design OR limited non-compliance with established controls. PLUS Some risk to achievement of a system objective.	Within One Month*
Low	Potential to enhance system design to improve efficiency or effectiveness of controls. These are generally issues of good practice for management consideration.	Within Three Months*

* Unless a more appropriate timescale is identified/agreed at the assignment.

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