



Wigan♥
Council

INTERNAL AUDIT REPORT

**Corporate Governance
Arrangements –
Annual Assessment**

2025/2026

May 2026



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WIGAN COUNCIL

INTERNAL AUDIT REPORT

Subject: Corporate Governance Arrangements-Annual Assessment

Distribution: Strategic Management Team

1. Introduction

Governance is about how bodies ensure that they do the right things, in the right way, for the right people in a timely, inclusive, open, honest and accountable manner.

It comprises the system and processes, and culture and values, by which bodies are directed and controlled and through which they account to, engage with and, where appropriate, lead their communities.

In April 2016, CIPFA issued its latest revision of “*Delivering Good Governance in Local Government*” and stated “*that it is up to each local authority or local government organisation to:*

- *set out its commitment to the principles of good governance included in this Framework.*
- *determine its own governance structure, or local code, underpinned by these principles.*
- *ensure that it operates effectively in practice.*

This revised framework was adopted by Cabinet on 16th February 2017.

An annual review assessing the levels of compliance with the Council's Local Code is completed by Internal Audit to identify any shortcomings and to support the Council's statutory **Annual Governance Statement**.

The overall aim of the Local Code is to ensure that resources are directed in accordance with agreed policy and according to priorities, that there is sound and inclusive decision making and that there is clear accountability for the use of those resources in order to achieve desired outcomes for service users and communities. For Wigan Council, the priorities are set out in the Progress with Unity strategy.

An extensive engagement exercise to review of the impact of the Deal 2030 and reset the Corporate Strategy was undertaken in 2023/2024. The result was “Progress with Unity-A new era for Wigan Borough”.

Progress with Unity is a new movement for change for the decade ahead which is built around the successes and opportunities for the borough but also the lessons learned along the way. Through conversations. two key missions have been designed and there is a commitment to delivering these as a strong partnership within the borough. Compliance with the governance arrangements outlined within this review will support the successful delivery of these missions.

Mission 1: Create fair opportunities for all children, families, residents & businesses. *"Together, we will break down the barriers that create financial, health, education and environmental inequalities in our borough."*

Mission 2: Make all our towns and neighbourhoods flourish for those who live and work in them. *"Together, in genuine partnership with our residents and businesses, who know our community best, we will help each town and neighbourhood in the borough celebrate and maintain their identity whilst understanding and helping to achieve what is needed to thrive."*



Progress with Unity
A new era for Wigan Borough

Mission 1	Mission 2
Create fair opportunities for all children, families, residents & businesses. <i>"Together, we will break down the barriers that create financial, health, education and environmental inequalities in our borough."</i>	Make all our towns and villages flourish for those who live and work in them. <i>"Together, in genuine partnership with our residents and businesses, who know our communities best, we will help each town and village in the borough to celebrate and maintain their identity whilst understanding and helping to achieve what is needed to thrive."</i>

As residents, businesses, public services and community organisations of this borough we will come together to deliver these two key missions.

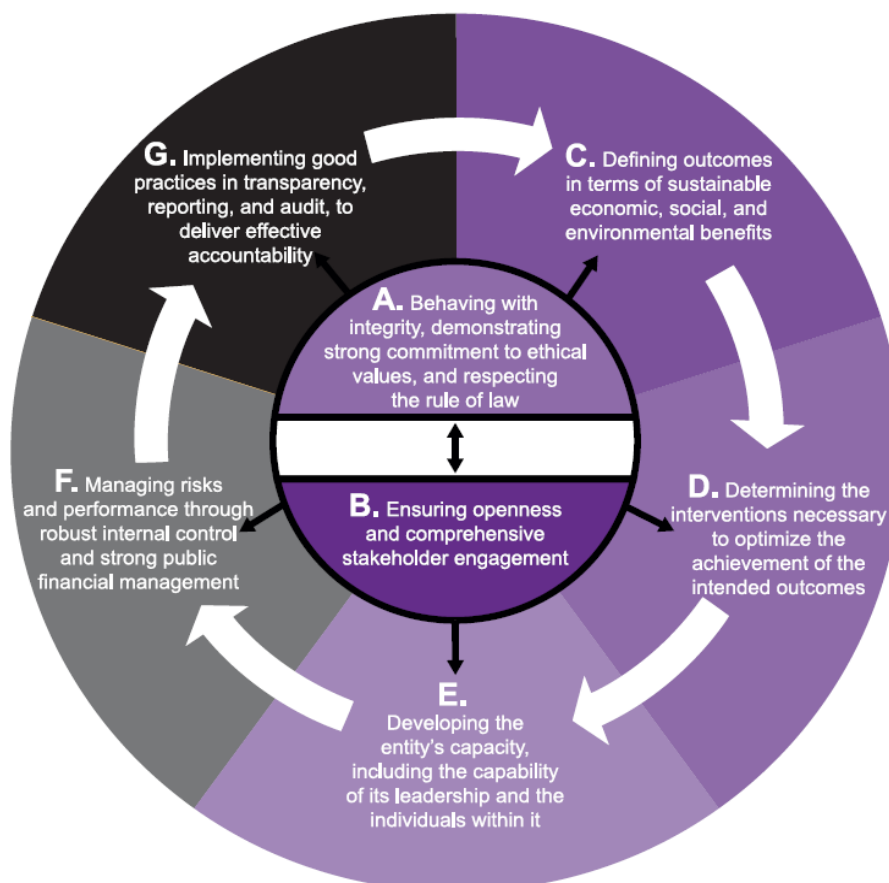
2. Objectives and Scope

This review focused on monitoring compliance with the Council's Local Code of Corporate Governance to meet the statutory requirement set out in Regulation 6 of the Accounts and Audit (England) Regulations 2015.

The review also includes consideration of the CIPFA briefing note on Outcomes and VFM (2020) which recommends that authorities examine "how effectively the organisations governance arrangements support the achievement of outcome and delivery of value for money". Any improvements from this examination are included in the areas for development in this report, under the appropriate principle.

3. Audit Approach

The Governance Framework is structured around the 7 core principles set out in the diagram below:



*CIPFA/Solace – Delivering Good Governance Document 2016

Arrangements were reviewed and key members of staff interviewed in order to assess status/progress against the individual framework requirements.

Section 4 outlines a range of positive arrangements in place to meet each principle and highlights areas where action is required or is being taken to ensure full compliance with the Local Code.

The current position against the development areas from last year's annual review is detailed at Appendix A in the 2025/2026 Governance Action Plan Update. Areas where work is still ongoing will be carried forward into the 2026/2027 overall Governance Action Plan. This will form Appendix 1 of this year's Annual Governance Statement.

Compliance against the role of the Chief Finance Officer has been assessed and again found to be fully compliant. This assessment is reported in outline at Section 5.

In order to help maintain consistent standards of governance across the organisation, Directors' Assurance Statements have again been completed

by which the Directors provide reasonable assurance that the governance arrangements have been operating effectively in their Directorate in year and identify any areas of non-compliance. These are supported by Information Asset Owners (IAO) Assurance Statements from the relevant Assistant Directors by which they confirm that they have fulfilled their responsibilities relating to information systems and information assets and that appropriate action has been taken for any data breaches in year.

The assurance statement process is a fundamental enhancement to the Authority's assurance framework whereby clear ownership for sectional/departmental assurance is required from each Director to support the overall corporate levels of assurance detailed within the Annual Governance statement.

4. Main Findings and Associated Actions

Significant Internal Control Issues

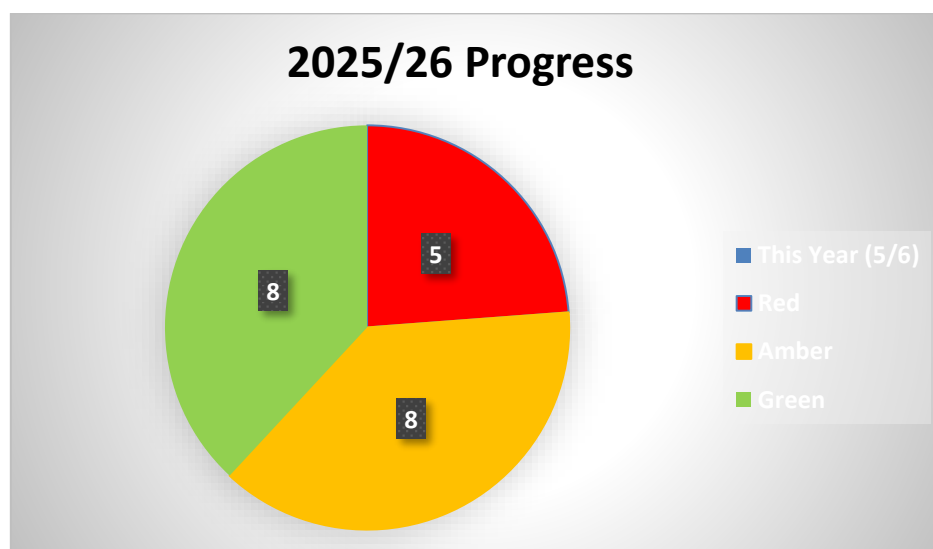
The following issues were included as significant internal control issues in the 2024/2025 Annual Governance Statement:

- Children's Services (Social Care)
- OFSTED Children's Services
- Health and Safety Compliance
- Wigan and Leigh Building Services Function
- Affordable Rents

The last two of these issues, was reported in the 2024/2025 AGS as concluded. For the remaining issues, a detailed update is included in the 2025/2026 Annual Governance Statement.

Local Code Principles Compliance

It is pleasing to note that a number of actions within the Governance Action Plan have now been completed or significant progress has been made. As at the 31st March 2026 the status of the actions is outlined in the chart below.



Appendix B shows the RAG status definitions. The chart shows that in 2025/26 76% of the Action Plan has been actively progressed or already implemented with 24% where limited/no progress has been made which is in the following areas:

- Publication of Local Government Transparency Code Data
- Corporate Business Continuity Arrangements
- Directorate Retention Schedules
- External Performance Reporting
- Update of IT Security Policy

Senior Management is committed to progressing these areas during 2026/2027 and Internal Audit will continue to monitor progress on actioning these issues.

Although the percentage of actions marked as red has increased from the previous year from 17% this represents only one additional action.

The review has identified a number of new areas, which will be included in the 2026/27 Governance Action Plan, these include:

- Review of the Constitution
- Performance Reporting to SMT (Strategic Management Team)
- Council Companies Review
- Community Wealth Building Position Statement

Assurance Statements

The following issues were included in the Director's Assurance Statements by Internal Audit. -

- A school investigation which is ongoing.
- A challenge about the Special Guardianship Order payment process has been made to the courts.

Until the outcomes of the above are known, it is not clear if they have a significant impact on governance arrangements so they will not be included in the 2025/26 Annual Governance Statement.

In addition, the completed Information Asset Owners Assurance Statements have identified some information governance related issues where work is ongoing to ensure compliance with the information governance framework. Areas where work is ongoing to deliver improvements includes:

- Ensuring that all staff have completed Cyber Security/GDPR training as part of the core learning, particularly in relation to non office-based staff.
- Review of data/document retention arrangements for new systems and service specific arrangements for all areas.
- Review of information risk.

- Ensuring all relevant areas have completed Data Protection Impact Assessments.

Issues identified in relation to the 7 principles within the Code are as follows:

4.1 Principal A - Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law:

Positive arrangements in this area include:

- ✓ New Code of Conduct for Members introduced in May 2023;
- ✓ Local arrangements in place to handle complaints against Members with the reappointment of 2 independent persons in 2025;
- ✓ Independent Remuneration Panel for review of Members Allowances;
- ✓ Audit, Governance and Standards Committee responsible for advising the Authority on the adoption or revision of a Code of Conduct, monitoring the operation of the Authority's Code of Conduct and advising on training Members on the Code of Conduct;
- ✓ Reporting of the Audit, Governance and Standards Committee activities through the production of an Annual Report to Council;
- ✓ Employee Code of Conduct refreshed in 2024/25;
- ✓ Annual Director Assurance Statements and Information Asset Owners Assurance Statements to confirm the adequacy of governance arrangements in their individual areas of responsibility;
- ✓ Compliance with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government, reported within the Annual Governance Statement;
- ✓ Updated Complaints Policy published in April 2024, in line with the new Ombudsman Complaints Handling Code;
- ✓ Contract Procedure Rules, updated in line with the Procurement Act 2023;
- ✓ The Register of Interests Policy and User Guide have been refreshed and shared with staff; and
- ✓ A new Organisational Development Plan has been developed.

Areas under development include;

Procurement Guide

A number of documents including the public facing Mission Driven Procurement and Contract Management Workbook are under review by the Public Spending Impact and Accountability group. These will be launched during the first half of 2025/2026.

Review of the Constitution

A review of the constitution is currently being undertaken. This will include review of the Financial Procedure Rules and will be presented to Council in 2026/27.

4.2 Principal B - Ensuring openness and comprehensive stakeholder engagement:

Positive arrangements in this area include:

- ✓ Progress with Unity, the collaborative borough plan, developed with residents, businesses, public services and community organisations;
- ✓ Four key strategic partnership strategies which underpin Progress with Unity: Civic University Agreement, Health and Wellbeing Strategy, Economic Strategy, Corporate Parenting Strategy;
- ✓ Wigan Borough Communities Team;
- ✓ Regular residents' magazine (Borough Life) online and delivered three times a year to over 130,000 households, providing a range of information about the work that the Council and its partners are undertaking;
- ✓ A number of communication channels available to employees: Staff Engagement sessions, Directors Updates, regular emails from Internal Communications;
- ✓ Corporate style guide and templates;
- ✓ Clear decision-making protocols and guidance;
- ✓ Customer Impact Assessments built into all committee report templates and a relevance check included;
- ✓ Extensive consultation led to the published All Different, All Equal promises;
- ✓ Consultation exercises completed in year on key policy areas such as Housing Allocation and Housing Repairs; and
- ✓ Extensive consultation undertaken as part of New Era-the refresh of the corporate strategy.

Areas under development include;

External Performance Reporting

External Performance Reporting will be part of the current review of the whole approach to performance.

Publication of Local Government Transparency Code data

Internal Audit will carry out a compliance review against the requirements of the Local Government Transparency Code.

Neighbourhood Reform

As one of the 5 Transformation Themes, the arrangements for Neighbourhood Reform continue to develop. Other policies such as the Community Asset Strategy would be developed in sync.

Neighbourhood Profiles

The Neighbourhood Profiles are being established as part of the Neighbourhood Reform Transformation Stream and will be published in July 2026.

Community Belonging Action Plan

A community belonging action plan is being developed in collaboration with communities.

4.3 Principal C – Defining outcomes in terms of sustainable economic, social, and environmental benefits:

Positive arrangements in this area include:

- ✓ Two clear missions set out under Progress with Unity;
- ✓ Reporting of Housing Performance to the Housing Advisory Panel, which includes tenant members;
- ✓ Quarterly financial monitoring reports to Cabinet;
- ✓ A Reserves Strategy, approved by Council in March 2026;
- ✓ Risk Management Policy and Guidance;
- ✓ Newly established Public Spending Impact and Accountability group, chaired by Councillor Rehman;
- ✓ The consistent and timely publication of the annual Statement of Accounts and Annual Governance Statement; and
- ✓ Community Wealth Building. Based on six strategic themes codesigned with the anchor partnership.

Areas under development include;

Performance Reporting to SMT

Performance Reports to SMT will be reintroduced once the new Performance Framework is implemented.

Tenants Annual Report

The 2024/25 Tenants Annual Report is currently being drafted.

Directorate Risk Management Arrangements

The arrangements for the Directorate Risk Registers will be revised, following the move of the Strategic Risk Register onto Teams.

Community Wealth Building Position Statement

A Community Wealth Building Position Statement has been drafted and will be approved by the Public Spending Impact and Accountability group, prior to publication.

4.4 Principal D - Determining the interventions necessary to optimise the achievement of the intended outcomes:

Positive arrangements in this area include:

- ✓ Committee report template with alternative options section;
- ✓ Schedule of meetings for Strategic Management Team, Cabinet and committees;
- ✓ Progress with Unity Transformation Board, new Transformation streams and existing Directorate Transformation Boards, reviewing key areas on the Council's operations;
- ✓ Approved Revenue Budget; and
- ✓ Approved Medium Term Financial Plan, which reports a strong financial position (March 26).

Areas under development include;

Capital Governance Arrangements

The Strategic Capital Board and Capital Operational Group will be established in Q1 2026/27.

Council Companies

A review of the arrangements for Council Companies is currently being undertaken.

4.5 Principal E - Developing the entity's capacity, including the capability of its leadership and the individuals within it:

Positive arrangements in this area include:

- ✓ Democratic Services Officer responsible for member development and training;
- ✓ A comprehensive induction process and training programme in place for all newly elected Members, with further enhancements planned for 2026/27;
- ✓ Mandatory IT and Social Media Training for new Members;
- ✓ Protocol on Member/Officer Relations to ensure the understanding of respective roles approved by Members;
- ✓ Directors Updates provided to staff on a monthly basis;
- ✓ Leadership development opportunities for current and aspiring managers;
- ✓ Team Wigan Days to support staff development;
- ✓ Detailed staff induction process on the intranet;
- ✓ Well Being Intranet pages and regular updates to staff;
- ✓ New Leadership Network to support staff development;
- ✓ Supportive Staff Networks; and
- ✓ Workforce Intelligence Dashboards in operation for all Directorates.

Areas under development include:

Member Development

The following will be rolled out/reintroduced after the May elections to further improve arrangements for Member Development:

- The Town Hall Councillor Member Development Plan
- Democratic Services Questionnaire
- Councillor Services Working Group
- Reintroduction of e-learning through the Me Learning portal.

4.6 Principal F - Managing risks and performance through robust internal control and strong public financial management:

Positive arrangements in this area include:

- ✓ Overview and Scrutiny Function and Procedure Rules;
- ✓ Formal procedures in place for documenting decisions and recording the criteria, rationale and considerations on which decisions are based;
- ✓ An Audit, Governance and Standards Committee which is independent of the Executive and scrutiny functions, with an additional independent member recruited in 2025/26;
- ✓ A scheduled work programme for the Audit, Governance and Standards Committee;
- ✓ Review of all Cabinet reports by the Assistant Director Legal, Governance and Elections (Monitoring Officer) and Director of Finance and Legal (Section 151 officer);
- ✓ Electronic committee management system in use, which gives web access to all published decisions;
- ✓ Assigned Strategic Finance Managers sign off the financial content of committee reports;
- ✓ Internal Audit Strategy, Mandate and Charter updated in 2025/26;
- ✓ Reporting on the work carried out by Internal Audit to each Audit, Governance and Standards Committee;
- ✓ Audit and Governance Committee Annual Report presented to Council;
- ✓ Annual Fraud report presented to Members; and
- ✓ User friendly Artificial Intelligence Policy published in 2025/26.

Areas under development include:

Corporate Business Continuity Arrangements

An options document for the Critical Incident Management System is being produced, which will then be taken to Digital Transformation Board to agree the route forward.

Audit Committee Self-Assessment

A self-assessment against the updated CIPFA guidance will be included in the Audit, Governance and Standards Committee work plan.

Directorate Retention Schedules

Updating the Directorate Retention Schedules is part of the Information Governance Work plan.

IT Security Policy

The IT Security Policy is to be refreshed to ensure current responsibilities are reflected.

Data Strategy

The Data Strategy will be published, following completion of the Digital Strategy to ensure that these documents are in line.

4.7 Principal G Implementing good practices in transparency, reporting, and audit to deliver effective accountability:

Positive arrangements in this area include:

- ✓ Member and Senior Management ownership of results shown by the sign-off arrangements for the Statement of Accounts and Annual Governance Statement;
- ✓ Adoption of revised Local Code of Corporate Governance in line with the new CIPFA/SOLACE framework by the Cabinet in February 2017;
- ✓ Annual review of compliance with the Authority's Local Code of Corporate Governance;
- ✓ 2022 External Peer Review found Internal Audit again compliant with the Public Sector Internal Audit Standards; and
- ✓ Value for Money (VFM) Statement published on the Council's website.

Areas under development include:

Global Internal Audit Standards Self-Assessment

A formal self-assessment will be completed against the Global Internal Audit Standards and reported to Audit, Governance and Standards Committee in January 2027.

5. Chief Finance Officer Role

The Chief Finance Officer (CFO) role (S.151 Officer) was undertaken by the Director of Finance and Legal from 3rd February 2025. In terms of statutory responsibilities, the CFO reports directly and independently to the Chief Executive and Leader of the Council (Finance Portfolio Holder). In addition, the CFO is a key member of SMT and provides a pivotal link to Directors on all financial and governance related matters and is at the core of the organisation.

It is considered that this approach is fully compliant and meets best practice as determined by CIPFA guidance.

6. Conclusion

The Council's position against its revised local code of corporate governance is consistent with that of the previous year as work continues on developing and embedding arrangements in an uncertain financial environment and in line with the Progress with Unity strategy. Overall, the Internal Audit assurance opinion is **satisfactory** (see appendix B for details of assurance levels). Given the significant pressure due to the continuing financial constraints, the national economic picture and the associated operational/transformational changes the Council has experienced and continues to go through, this remains a significant achievement.

Although the Council has already made significant savings, its Medium-Term Financial Plan forecast in March 2026 stated that further indicative efficiencies of £28.3m would be required over the next three years. This is in a climate of general financial uncertainty and widespread cost increases.

In the ever-changing world of local government, there are always new challenges arising and ongoing work needed to address these. It is important to recognise that the Council continues to identify and deal with

these demands appropriately and promptly to ensure the interests of its residents are safeguarded.

Internal Audit Section
May 2026

Governance Status Position on 2025/26 Action Plan**Appendix A**

See Appendix B for RAG Status definitions.

Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Employees Electronic Register of Interests	Following the refresh of the Register of Interests Policy, internal communications will be shared to raise employee awareness of the Employees Electronic Register of Interests.	Audit Manager Monitoring Officer	July 2025	Medium	Closed The ROI Policy has been updated and shared via Internal Communications.	
Procurement Guide	A guide and key tools to support the Council's Mission Driven Procurement has been developed and will now be rolled out and implemented.	Assistant Director Community Wealth and Health	September 2025	Medium	Open The procurement toolkit has been published on the Intranet. Other documents are under review by the Public Spending Impact and Accountability Group.	
Workforce Strategy	The new Progress with Unity Workforce Strategy 2025-2028 is due to be shared with SMT before the end of Quarter 1.	Assistant Director HR and OD	July 2025	Medium	Closed The Workforce Strategy has been superseded by the Organisational Development Plan, which was presented to SMT on 28 th April 2026.	
Financial Procedure Rules	The Financial Procedure Rules will be updated as part of a review of the Constitution.	Director of Finance and Legal	December 2025	Low	Open The FPR are currently under review as part of the review of the constitution.	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Anti-Fraud, Bribery & Corruption Policy Statement & Strategy	The Anti-Fraud, Bribery & Corruption Policy Statement & Strategy and the Anti-Money Laundering Policy have been updated and will be presented to the Audit, Governance and Standards Committee in June for approval.	Assistant Director Finance	June 2025	Medium	Closed	

Ensuring openness and comprehensive stakeholder engagement

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Freedom of Information Act publication scheme	The review of the Freedom of Information Act publication scheme remains in the Information Governance workplan and has needed to be extended to December 2025.	Assistant Director Legal, Governance and Elections	December 2025	Low	Closed This update has been completed.	
External Performance Reporting- Corporate Scorecard	Arrangements are being made to update the External Performance Reporting website and include the new performance framework for Progress with Unity.	Assistant Director Policy and Strategy	July 2025	High	Open This arrangement is not yet in place.	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Community Asset Strategy and Policy	A Community Asset Strategy is being developed and the Community Asset Transfer Policy is being updated to reflect Progress with Unity.	Assistant Director Property and Assets	December 2025	Medium	Open The CAT Policy has been updated to reflect Progress with Unity. The Strategy is still in development as it needs to link into the Neighbourhood Reform transformation.	
Publication of Local Government Transparency Code data	A paper is to be taken to Strategic Management Team to improve service accountability for the timely publication of the Transparency Code data. A retention period for the data is also to be implemented as part of the Data Strategy.	Assistant Director Policy and Strategy	July 2025	Medium	Open This paper has not yet been presented to SMT.	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Neighbourhood /Town Profiles	The Neighbourhood/Town profiles are due to be published in July.	Assistant Director Policy and Strategy	July 2025	Medium	Open The Neighbourhood Profiles are being established as part of the Neighbourhood Reform Transformation Stream.	
Equality Promises and Action Plan	The three equality promises and supporting action plan will be finalised and launched by September 2025.	Assistant Director Policy and Strategy	September 2025	Medium	Open The promises have been published but work is ongoing to draft the action plan under the wider scope of Community Belonging.	
Governance Framework for Strategic Partnerships	The Governance Framework for Strategic Partnerships will be refreshed in line with Progress with Unity and presented to Audit, Governance and Standards Committee in September 2025.	Assistant Director Policy and Strategy	September 2025	High	Closed A report of Partnership Arrangements under PWU was presented to Audit, Governance and Standards committee on 18/9/25. This sets out the 4 strategic partnerships and the lead board for each.	

Defining outcomes in terms of sustainable economic, social, and environmental benefits

Area of Consideraton	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Directorate Risk Management Arrangements	The arrangements for assessing and recording Directorate risks are to be reviewed during 2025/2026.	Chief Internal Auditor	March 2026	Medium	Open The arrangements for the Directorate Risk Registers will be revised, following the move of the Strategic Risk Register onto Teams.	

Determining the interventions necessary to optimise the achievement of the intended outcomes

Area of Consideraton	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Capital Governance Arrangements	A refresh of the capital governance arrangements will be undertaken to ensure alignment with the Progress with Unity missions.	Director of Finance and Legal	March 2026	Medium	Open The Terms of Reference for the Strategic Capital Board and Capital Operational Group have been taken to PWU Transformation Board. However, the groups are not yet in operation.	

Developing the entity's capacity, including the capability of its leadership and the individuals within it

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
LGA Peer Challenge	An action plan from the LGA Peer Challenge will be developed and published by 21 st June 2025.	Assistant Director Policy and Strategy	June 2025	High	Closed The action plan was completed and published	

Managing risks and performance through robust internal control and strong public financial management

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Corporate Business Continuity arrangements	An options document for the Critical Incident Management System is being produced, which will then be taken to Digital Transformation Board to agree the route forward.	Director of Public Health	March 2026	Medium	?	
Audit, Governance and Standards Committee Improvement Action Plan	The Audit, Governance and Standards Committee Improvement Action Plan includes recruitment to the vacant Independent Member position with a target date of May 2025 and a training evaluation of committee members with a target date of September 2025.	Assistant Director Finance	September 2025	Medium	Closed An additional independent member has been recruited and the training needs of members reviewed.	
Directorate Retention Schedules	The Directorate Retention schedules are in the process of being updated and the completion date has now been set as March 2026.	Assistant Director Legal, Governance and Elections	March 2026	High	Open This remains part of the Information Governance Workplan.	
IT Security Policy	The IT Security Policy is to be refreshed to ensure current responsibilities are reflected.	Director of Strategy and Innovation	June 2025	Low	Open The IT Security Policy has not yet been updated.	

Area of Consideration	Action	Owner	Deadline	Priority	Progress Update	RAG Status
Artificial Intelligence Policy	The GenAI policy has been drafted and share with the working group. It is currently being updated before publication.	Assistant Director-Digital	June 2025	Medium	Closed The AI policy has been published on the Intranet	
Data Strategy	The Data Strategy is currently being reviewed by the Service Lead-Performance and Insight.	Assistant Director Policy and Strategy	June 2025	Medium	Open The Data Strategy has been drafted but not published. It is waiting for the Digital Strategy to be completed to ensure the necessary alignments are in place.	

AUDIT OPINIONS

The range of Audit Opinions for the purposes of audit reports is as follows:

Assurance	Symbols	Description
High		Our review did not identify any weaknesses that would impact on the achievement of the key system, function or process objectives. Therefore we can conclude that key controls have been adequately designed and are operating effectively.
Satisfactory		There are some weaknesses in the design and/or operation of controls. However the likely impact of these weaknesses on the achievement of the key system, function or process objectives is not expected to be significant.
Limited		There are weaknesses in the design and/or operation of controls which could have a significant impact on the achievement of the key system, function or process objectives.
Nil		We were unable to gain assurance that significant elements of the controls required for the achievement of the key system, function or process objectives are in fact in place.

RAG status definitions for Appendix A

Symbols	Definition
	The action has been completed or significant progress has been made.
	The action has not yet been completed but progress has been made or further progress not possible due to external factors.
	The action has not yet been completed and insufficient progress has been made.