ITEM No …7……..

REPORT TO: **SCRUTINY AND AUDIT COMMITTEE - 24 JUNE 2026**

REPORT ON: **INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT**

REPORT BY: **CHIEF INTERNAL AUDITOR**

REPORT NO: **109-2026**

1.0 PURPOSE OF REPORT

To submit to members of the Scrutiny Committee an update on the progress towards delivering the 2025/2026 Internal Audit Plan; the audit from previous years' plans that were not complete in June 2025, and information about the number of open internal audit recommendations.

2.0 RECOMMENDATIONS

It is recommended that the Committee:-

(i) note progress with the Internal Audit Plan;

(ii) note progress with the implementation of agreed internal audit recommendations; and

(iii) note the position regarding the review of the Internal Audit Mandate and Charter.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 AUDIT PROGRESS

4.1 Appendix 1 notes the current stage of progress with implementing the 2025/2026 Internal Audit plan and the outstanding items brought forward from previous plans (the plan). It also includes the current position regarding previous years' internal audits with remaining open actions at 1 June 2026.

4.2 In order to address the backlog of work carried forward in the last few years a number of audits were removed from the plan, with some now included in the 2026/27 plan. Eight items from the remaining plan are not reported at June 2026.

4.3 Appendix 2 shows the total open internal audit recommendations by service, audit year and risk priority. Some progress has been made to implement and close open actions, with 40 actions closed since this was last reported in March 2026. New target dates have also been set for a number of actions. As of April 2026, the Council Leadership Team has issued instructions that Services will no longer be permitted to extend the due dates for outstanding Internal Audit Actions. Accordingly, actions where the due date has not been previously extended are reported as overdue.

5.0 INTERNAL AUDIT MANDATE AND CHARTER REVIEW

The Internal Audit Mandate and Charter were approved in April 2025. There has been no change to the guidance or regulations affecting the Mandate and Charter since then and therefore a review by the Chief Internal Auditor has concluded that no change is needed to the document at this time.

6.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services, or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

7.0 CONSULTATIONS

The Council Leadership Team have been consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than containing confidential or exempt information) were relied on to a material extent in preparing the above report.

Appendix 1 - Internal Audit Plan update 2025/26 plus previous years' not reported by June 2025.

Appendix 2 - Outstanding Internal Audit Agreed Actions.

CATHIE WYLLIE, CHIEF INTERNAL AUDITOR **DATE: 3 JUNE 2026**

Appendix 1 - Internal Audit Plan update 2025/26 plus previous years' not reported by June 2025

The tables below show the progress stage of each audit, and the overall assurance level provided from completed audit work. They also include the numbers of remaining open actions for each report to allow members to assess if risks identified during the audit are now mitigated, or where risk remains outstanding.

Progress with previous years' audits not complete at June 2025

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
Procurement / Contract Reviews									
Social Work Contracts and Payments	Review of contract management and commissioning arrangements, including payments, within Dundee Health and Social Care Partnership to assess their adequacy and effectiveness.	February 2025 Revised to June 2026	Complete	Substantial	-	-	-	-	3

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
Procurement / Contract Reviews									
SLAs with External Bodies	Assess the extent to which the Council has adequate service level agreements in place where Council responsibilities are delivered by external bodies. To include an assessment of arrangements to ensure satisfactory service delivery and value for money.	April 2025 Revised to December 2025	Complete	Limited	-	1	4	-	None
System Reviews									
Section 75 Planning Obligations (Contractor)	Review of the arrangements in place for the recording, receipt, and monitoring of Section 75 payments/planning obligations from Developers.	February 2025 Revised to December 2025	Complete	Substantial	-	-	-	-	6
Young People in Residential Care - Missing Persons Processes	Review of the arrangements for risk assessment, planning for, and prevention of young people going missing from Residential Care. To include review of processes for identifying, recording, and responding to such instances.	April 2025 Revised to September 2025	Complete	Substantial	-	-	3	1	3

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assur.ance Level	Open Actions at 1 June 2026				Closed actions
					C	H	M	L	
Governance Reviews									
Partnership Working - Dundee Alcohol and Drugs Partnership	Review of the arrangements which underpin the Council's delivery responsibilities under the Alcohol and Drugs Partnership's Strategic Framework, including delivery plans, progress monitoring, and engagement with other members of the Partnership.	April 2025 Revised to September 2025	Complete	Comprehensive	-	-	-	-	No actions in this report
ICT Reviews									
Service Cyber Incident Readiness (contractor)	Review the adequacy of design, and operating effectiveness of key controls, established in services to ensure delivery of their key activities to a minimum agreed level, during a cyber incident.	September 2025 Revised to September 2026	Draft report issued 06/03/26 Combined with Business Continuity Planning and reissued 08/05/2026						

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
Financial Reviews									
Capital Planning and Monitoring	Review of the procedures to oversee the implementation of Capital Plans, in line with the Council's Capital Investment Strategy, and monitor and scrutinise Capital expenditure.	February 2025 Revised to September 2025	Complete	Limited	-	-	1	-	1
MOSAIC system payments	Review of payment processes added mid-year at Service's request.	April 2025 Revised to February 2026	Complete	Limited	1	1	1	-	7
Systems Reviews									
Multi Agency Safeguarding Hub (MASH) Intake processes	Review of the administrative processes to support the Multi-Agency Safeguarding hub in taking timely, effective action on referrals in collaboration with Council Services and partner bodies.	April 2025 Revised to February 2026	Complete	Substantial	-	-	2	2	None
Climate Strategy and Delivery Plans	Review to be conducted using a scope and audit programme being developed by SLACIAG for use across local authorities in Scotland.	June 2025 Revised to Sept 2025	Complete	Substantial	-	-	3	1	None

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed actions
					C	H	M	L	
Other Work									
Housing Stock (External Wall Insultation)	Review the processes, procedures and programmes relating to the implementation of the works identified as required after August 2021 by the report from the Design and Property Service.	June 2025 Reported to S&AC June 2026 following legal advice	Complete	Advisory	-	-	-	-	2
				Limited	-	-	1	1	None
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, complete External Quality Assessment (EQA) of the Council's Internal Audit Service. Self-assessment provided to reviewer November 2023. Review delayed during 2024, re-started in October 2024, but further delay by reviewer. These actions are not included in the tables about open audit actions	December 2024 Revised to December 2025	Complete	Generally conforms 2 Sections	-	-	-	-	9 closed, 3 partially complete transferred to Quality Assessment Improvement Plan action plan (see Annual Report)
				Fully conforms 12 sections					

2025/2026 Internal Audit Plan - Progress Report

The following table includes the 2025/26 plan.

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
Finance Reviews									
Cash Handling	Review of the arrangements in place within the Council for the management and handling of cash. The audit covered Claverhouse Social Work Office: East Cash Office and general arrangements.	December 2025 Revised to June 2026	Complete	Claverhouse	-	-	-	-	All actions closed
				East Cash Office	-	-	-	-	
				General	-	-	-	-	
Treasury Management (Large Value Transactions)	Review of procedures for processing and authorisation of large value transactions involving Council funds.	February 2026 Revised to September 2026	Draft report issued 01/05/2026						
HRA Budgetary Control	Review of budget management and monitoring processes in relation to Housing Revenue Account funds.	December 2025 Revised to June 2026	Complete	Substantial	-	-	3	1	None

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
ICT Reviews									
Artificial Intelligence (AI) adoption	Review of ethics and governance in this area, potentially as an advisory review rather than an assurance audit	April 2026 Revised to June 2026	Complete	Advisory	-	10	4	-	None
Cyber Security supply chain management	Review of arrangements for management of cyber security within supply chains. This will cut across IT, Information Governance and procurement.	April 2026 revised to September 2026	Draft Report issued 05/05/2026						
Governance Reviews									
Performance Reporting	Assessment of organisational performance monitoring arrangements within Services, and their consistency with key operational plans.	Removed from Plan	Planning						
Information Governance (progress of GDPR Action Plan)	Review of Information Governance arrangements across the Council, including the progress of previous action plans.	Carried forward to 2026/27	Planning						
Dundee IJB - Implementation and Monitoring of Directions	Review of the governance and operational arrangements for the implementation and monitoring of Directions from Dundee IJB to the Council.	Carried forward to 2026/27	Complete Not started						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
Systems Reviews									
Asset Management	Review of the processes which ensure that the Council's asset management databases are complete, accurate, and kept up to date. To include processes for condition assessment.	Removed from plan due to Best Value thematic work having been carried out in this area							
Employability Services	Review of the efficiency and effectiveness of the Employability pathway, and arrangements to implement the Scottish Government's *No one left behind* policy.	Carried forward to 2026/27	Not Started						
Energy Management and Billing	Evaluation of the processes in place for energy metering and billing, including an assessment of value for money.	Carried forward to 2026/27	Not started						
Business Continuity Planning	Review of the extent to which Business Continuity Plans are in place, up to date, and consistent with Council policies and guidance, considering emergency planning and Service incident readiness plans.	April 2026 Revised to September 2026	Combined with Service Cyber Incident Readiness Draft report issued						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
			08/05/2026						
Council Tax and Non-Domestic Rates refunds	Review of the processes and controls for managing Council Tax and Non-Domestic Rates refunds, taking cognisance of work already carried out within Digital and Customer Services on Council Tax Refunds.	April 2026 Revised to September 2026	In progress						
DWP Appointeeships	Review of the arrangements in place within the Council for the management of DWP Appointeeship clients who are deemed incapable of managing their own affairs.	Carried forward to 2026/27	Not started						
Homelessness	Review of the development and progress of the Council's plans to address Homelessness.	February 2026 Revised to June 2026	Complete	Substantial	-	-	2	2	None
Immigration Sponsorship and Visas	Review of the processes by which the Council considers and manages recruitment applications from individuals overseas and/or requiring visa sponsorship, including the update of these	December 2025 Revised to April 2026	Complete	Substantial	-	-	1	1	3

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
	policies and procedures in line with changing legislation.								
Payroll	Review of a payroll sub-process, to be selected in conjunction with Service management.	April 2026 Revised to September 2026	Planning						
Schools Administrative Support	Review of the arrangements to provide administrative and office support to schools, including arrangements for backfill in the event of absence.	February 2026 Revised to September 2026	Draft Report issued 08/05/26						
Self-Directed Support	Review of the arrangements for the uptake of and management of self-directed support within Children Services.	April 2026 Revised to September 2026	In Progress						
Other Work									
Parking Meter Procurement	Review of the procurement process for the tender with Project Number DCC/CD/111/24, to confirm that the procurement process used is consistent with Council procurement procedures and	September 2025 revised to	Complete	Advisory	-	1	1	-	5

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
	the requirements of the tender specification.	February 2026							
Purchasing outwith Civica - Fleet Purchasing (Tranman)	Review processes which are specific to the Fleet function for placing and approving orders, receipting, and approval of payments.	September 2025 revised to February 2026	Complete	Limited	-	2	2	1	None
Purchasing outwith Civica - GVA	Review processes in relation to the ordering, approval, and payment for repair work to Council buildings which are administered through the GVA system and related processes.	September 2025 revised to December 2025	Complete	Limited	-	2	3	1	None
Follow-Up	Review of progress with the implementation of prior internal audit actions agreed by the Council, for the purpose of providing assurance to Elected Members that identified issues are addressed on a timely basis, and that management attention is appropriately directed towards issues which expose the Council to higher degrees of risk.	Each meeting	Ongoing	N/A	-	-	-	-	

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
Technical Development	Review and update of the Council's Internal Audit Methodology following the implementation of Global Internal Audit Standards. Further refinement of the Council Audit Universe in consultation with Services. Development and implementation of a Data Analytics strategy and capability.	On-going	In Progress	N/A	-	-	-	-	
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control. This will include the ongoing provision of advice and guidance surrounding the development of newly implemented systems and processes, or the revision and update of those processes.	N/A	Ongoing	N/A	-	-	-	-	
GIAS (UK Public Sector) Quality Self-Assessment Process	Annual self-assessment for conformance with GIAS (UK Public Sector).	June 2026	Ongoing						
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases	As required							

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 1 June 2026				Closed Actions
					C	H	M	L	
	of suspected fraud, corruption or malpractice.								

Previous Years Internal Audit Plan - Progress Report (Audits with audit actions remaining open at 1 June 2026)

The following table shows the audits from previous years that still have outstanding actions, or where the final actions have been closed since we last reported. Once all actions are closed the report will be removed at the following reporting cycle. There are four reports in that position.

Revised dates have been agreed where some actions have past their original agreed completion date, however as noted in paragraph 4.3 since April revised dates are no longer being provided.

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 1 June 2026			
					C	H	M	L
Self-Directed Support		2015/29	2015/16 audit year	2 closed actions	-	-	-	-
Lone Working	3 Warning Alerts	2017/07	2017/18 audit year	2 closed actions	-	1	-	-
Joint Community Equipment Service	1 Partnership Agreement	2019/17	2019/20 audit year	4 closed actions	-	1	-	-
Follow-up Review of General Data Protection Regulations (GDPR)		2020/19	April 2021	8 closed actions	-	-	-	-
Payroll	1 Salary Additional Payments/Deductions	2021/01	June 2022	2 actions closed	-	-	-	1
Stocks and Inventories - 2020/21 Year End	2 Construction Services Stock	2021/03	Sept 2021	0 closed actions	-	1	-	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 1 June 2026			
					C	H	M	L
Fire Risk Assessments	3 Procedures and Controls for ensuring all Relevant Properties are Fire Risk Assessed - Housing Division as Part of Neighbourhood Services	2021/22	June 2023	3 closed actions	-	1	-	-
Adaptations and Equipment for people with Disabilities	4a Adaptation Budgets and Criteria 4b Adaptation Budgets and Criteria 5a Procurement 5b Procurement	2022/04	June 2024	5 closed actions	-	4	-	-
Tay Cities Region Deal	1 Securing Business Case Approval	2022/08	Sept 2023	3 closed actions	-	1	-	-
LACD Financial Sustainability	1 Service Agreement 2 Monitoring 3 Service Level Agreements 4 Management Fee Plus 4 LACD actions	2022/09	June 2024	0 closed actions	2	2	-	-
General Ledger	2 Documentation of Controls 3 Cost Centre Structure 4 Monitoring Timetable	2022/17	Sept 2023	4 closed actions	-	1	1	1
Cyber Security	7 Testing Response and Recovery Processes	2022/20	City Governance Feb 2024	6 closed actions	-	-	1	-
Procurement	2 Contract and Supplier Management	2022/21	June 2024	4 closed actions	-	1	-	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 1 June 2026			
					C	H	M	L
Health and Safety - Incident Reports	1 Conduct regular audits and quality checks on the incident reporting and recording 2 Improve the storing and filing of incident information 4 Promote management involvement in investigations	2022/23	Sept 2024	1 closed action	-	1	1	1
Recruitment (Contractor)	1 Formalising service areas' succession plans	2023/08	Dec 2024	0 closed actions	-	1	-	-
Permanence	1 Improve Document Storage and Accessibility 2 Enhance Meeting Documentation 3 Improve Communication about Legal Processes 4 Implement and Evaluate New Date Recording Form in MOSAIC	2023/10	April 2025	0 closed actions	-	-	4	-
Civica CX - Rent Accounting Module		2023/17	Feb 2025	1 closed actions	-	-	-	-
Health and Safety Risk Assessments and Incident Management in Schools	1 Mandatory Health and Safety Training Programme	2023/24	April 2025	2 closed actions	-	-	1	-
Safety Alarm Response Centre		2023/25	Dec 2024	5 closed actions	-	-	-	-
Microsoft Office 365 (Contractor)	3 Application Restrictions	2023/28	June 2025	6 closed actions	-	1	-	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 1 June 2026			
					C	H	M	L
User Access Management (Contractor)	5 Civica Monitoring	2023/29	Feb 2024	4 closed actions	-	1	-	-
Risk Management (Contractor)	2 Update and Enhance the Risk Management Procedures 3 Develop and Maintain a Risk Appetite Framework 4 Strengthen Risk Identification Process and Refresh the Risk Register to reflect Current and Emerging risks 5 Ensure Risk Description is completed, and Proper Risk Ownership is assigned 6 Review and Cleanse Risk Records Across Pentana 7 Strengthening the Consistency of the Prioritisation Practices 8 Strengthening Risk Mitigation 9 Strengthening Monitoring to Drive Effective Risk Reduction	2024/04	June 2025	1 closed action	-	-	6	2
User Access Management Northgate	3B System Monitoring	2024/06	June 2025	4 closed actions	-	-	1	-
Payroll - Changes in Circumstances	2 Development of Payroll processing guidance 4 Calculation Tool Integration	2024/08	June 2025	5 closed actions	-	-	1	1

Definitions of Levels of Assurance

Comprehensive Assurance	The system of controls is essentially sound and supports the achievement of objectives and management of risk. Controls are consistently applied. Some improvement in relatively minor areas may be identified.
Substantial Assurance	Systems of control are generally sound, however there are instances in which controls can be strengthened, or where controls have not been effectively applied giving rise to increased risk.
Limited Assurance	Some satisfactory elements of control are present; however, weaknesses exist in the system of control, and / or their application, which give rise to significant risk.
No Assurance	Minimal or no satisfactory elements of control are present. Major weaknesses or gaps exist in the system of control, and/or the implementation of established controls, resulting in areas of unmanaged risk.
Advisory	No assurance level is provided as the report is advisory

EQA definitions

Fully conforms - The assessment team concludes that the internal audit activity fully complies with all aspects of the PSIAS and the Application Note. All tests have been concluded as satisfactory and areas of good practice are likely to have been identified.

Generally conforms - The assessment team concludes that the internal audit activity has the relevant structures, policies, and procedures in place and these are applied in practice in all material respects. The majority of tests have been concluded as satisfactory and there is at least partial conformance in others. General conformance does not require complete / perfect conformance. Some areas of good practice and some minor areas of improvement may have been identified.

Partially conforms - The assessment team concludes that the internal audit activity is making efforts to comply with the requirements, is aware of the areas for development but falls short in some material respects. Some tests will have identified material areas for improvement.

Does not conform - The assessment team concludes that the internal audit activity is not aware of and is not making efforts to comply with the requirements. The majority of tests will have identified significant opportunities for improvement. The deficiencies will usually have a significant

negative impact on the activity’s effectiveness and its potential to add value to the organisation. Some deficiencies may be beyond the control of the activity and may result in recommendations to senior management and the Board of the authority being assessed.

OUTSTANDING INTERNAL AUDIT AGREED ACTIONS

Agreed actions from Internal Audit recommendations are recorded in Pentana and implementation is monitored by Services and the Risk and Assurance Board. Implementation of the agreed action is the responsibility of the service area, and the risk exposure identified in the audit remains in place until the action has been completed.

The numbers of outstanding actions in Pentana for each Service, by audit year, on 1 June 2026 are noted above against individual reports and summarised in the following tables.

- Table 1 - shows actions that have not yet reached their original agreed due date.
- Table 2 - shows actions overdue from their agreed due date.

At 1 June 2026 there were 83 open actions in Pentana including actions allocated to Dundee HSCP, compared to 107 reported at 31 March 2026. 3 of these actions are critical and relate to on-going work in relation to LACD, and controls in relation to payments raised through the MOSAIC System.

There has been some progress in closing actions, with 40 actions closed. 16 new actions have been added.

From April 2026 the Council Leadership Team has issued instructions that Services will no longer be permitted to extend the due dates for outstanding Internal Audit Actions. Accordingly, actions that previously had an extended date are included in Table 2.

Table 1 - Actions not yet reached original agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2024/25	-	1	-	1	2
Corporate Services	2024/25	-	-	-	1	1
	2025/26	-	-	1	-	1
Neighbourhood Services	2024/25	-	-	3	1	4
	2025/26	-	-	3	1	4
1 June 2026 Totals		**0**	**1**	**7**	**4**	**12**
31 March 2026 Totals		**0**	**5**	**18**	**10**	**33**

Table 2 - Actions overdue from agreed due date

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2022/23	-	1	-	-	1
	2024/25	-	3	5	1	9
Chief Executive's Service	2022/23	2	-	-	-	2
Children and Families	2023/24	-	-	7	1	8
	2024/25	1	1	3	2	7
Corporate Services	2021/22	-	1	-	1	2
	2022/23	-	4	2	1	7
	2023/24	-	3	1	-	4
	2024/25	-	1	10	2	13
	2025/26	-	-	-	1	1
Corporate (Council Wide)	2023/24	-	1	4	-	5
Health and Social Care Partnership	2019/20	-	1	-	-	1
	2022/23	-	3	-	-	3
Neighbourhood Services	2017/18	-	1	-	-	1
	2021/22		1	-	-	1
	2022/23	-	2	1	1	4
	2024/25	-	1	1	-	2
1 June 2026 Totals		**3**	**24**	**34**	**10**	**71**
31 March 2026 Totals		**3**	**33**	**28**	**10**	**74**

Definitions of Action Priority

Critical	**Very high-risk exposure to potentially major negative impact** on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	**High risk exposure to potentially significant negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	**Moderate risk exposure to potentially medium negative impact** on resources, security, records, compliance or reputation from absence or non-compliance with an important supporting control, or isolated non-compliance with a key control. Attention is required within a reasonable timescale.
Low	**Low risk exposure to potentially minor negative impact** on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control**, or areas without risk exposure but which are inefficient, or inconsistent with best practice.** Attention is required within a reasonable timescale.
Advisory	**Advice** is provided without an assurance level being assessed for this area.

EQA action definitions

Critical Equivalent of High
Significant Equivalent of Medium
Routine Equivalent of Low

Critical	Equivalent of Critical above.
Significant	Equivalent of High above.
Routine	Equivalent of Medium or Low above - shown in table as Low.