

**REPORT TO:** SCRUTINY COMMITTEE - 25 JUNE 2025

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

**REPORT BY:** CHIEF INTERNAL AUDITOR

**REPORT NO:** 183-2025

## **1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee an update on the progress towards delivering the 2024/25 Internal Audit Plan; the audits from previous years' plans that were not complete in June 2024, and information about the number of open internal audit recommendations,

## **2.0 RECOMMENDATIONS**

It is recommended that the Committee:

- (i) note the progress with the Internal Audit Plan;
- (ii) note progress with the implementation of agreed internal audit recommendations; and
- (iii) provide feedback on the new layout in the report tables.

## **3.0 FINANCIAL IMPLICATIONS**

None.

## **4.0 AUDIT PROGRESS**

- 4.1 Appendix 1 notes the current stage of progress with implementing the 2024/25 Internal Audit plan and the outstanding items brought forward from the 2022/23 and 2023/24 Plans (the plan).
- 4.2 Additional columns have been added to the tables to show the number of open and closed actions against each individual report. This is in response to queries from members about when actions are complete and the assurance level would change. This will demonstrate when all actions are closed or show the level of risk that is still to be addressed.
- 4.3 A new table has also been included to show reports from previous years that still have open audit actions.
- 4.4 Appendix 2 shows the total open internal audit recommendations by service, audit year and risk priority. Good progress has been made to implement and review and close open actions, with 28 actions closed since this was last reported in April 2025. New target dates have also been set for a number of actions, with only 14 now requiring a new target date to be set by the services.

## **5.0 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.

## **6.0 CONSULTATIONS**

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

## **7.0 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 - 2022/23, 2023/24 and 2024/25 Internal Audit Plan update.

Appendix 2 - Outstanding Internal Audit Agreed Actions.

**CATHIE WYLLIE, CHIEF INTERNAL AUDITOR**

**DATE: 4 JUNE 2025**

## Completed items

### 2022/23 and 2023/24 Internal Audit Plan (Audits completed after June 2024), and 2024/25 Internal Audit plan - Progress Report

The table shows the progress stage of each audit, and the overall assurance level provided from the audit work. It also includes 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.

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
<b>Governance Reviews</b>									
Staff Wellbeing/Absence Management (Contractor)	Review of the governance arrangements in place throughout the Council to promote and support staff wellbeing. The scope of this audit will pick up some elements of the absence management audit removed from the plan.	December 2024	Complete	Limited	-		2	-	8
<b>ICT Reviews</b>									
Microsoft Office 365 (Contractor)	Review of access permissions and licensing arrangements for Office 365 including linking to management of network access.	December 2024 Revised to June 2025	Complete	Limited	-	7	-	-	0
Civica CX – Rent Accounting Module	Review of the arrangements for the implementation of Phase 1 of Civica CX incorporating Housing Rent collection and recording of Housing Benefit/Universal Credit housing costs.	February 2025	Complete	Substantial	-	1	-	-	0

2022/23 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Final Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
		Revised to June 2025							
User Access Management (Contractor)	High level review of the appropriateness of user access levels and associated permissions for Civica Financials and Purchasing systems.	December 2024 Revised to February 2025	Complete	Limited	-	1	4	-	0
<b>Systems Reviews</b>									
Health and Safety - Incident Reports	Review of the Council's arrangements for the recording and reporting of Incident Reports.	September 2024	Complete	Substantial		1	2	1	0
<b>Procurement / Contract Reviews</b>									
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 September 2025	In progress						

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
<b>Governance Reviews</b>									
Absence Management	Review the arrangements in place within the Council to mitigate long term and future absence arising from sickness absences.	December 2024	Joint with Staff Wellbeing above Complete	Limited					See above
Corporate Governance	Review of elements of the Annual Corporate Governance checklist with service areas to demonstrate evidence of compliance.	December 2024	Complete	Substantial	-	-	1	3	3
<b>Financial Reviews</b>									
Corporate Debt Recovery Arrangements	Corporate wide review of the Council's debt management and debt recovery arrangements.	December 2024 Revised to February 2025	Complete	Limited	-	1	1		2
Financial Forecasting (Contractor)	High level review of the control framework in place to support the development of financial forecasting corporately and within service areas.	December 2024 Revised to April 2025	Complete	Substantial	-	1	3	1	0

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
<b>Procurement / Contract Reviews</b>									
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 September 2025	Draft report issued						
<b>System Reviews</b>									
Health and Safety Risk Assessments and Incident Management in Schools	Review of the arrangements in place within schools to ensure completion of health and safety risk assessments for activities including determination of roles and responsibilities.	February 2025 Revised to April 2025	Complete	Substantial	-	-	1	-	2
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 September 2025	Draft report issued 12/11/24 Revised draft 19/05/25						
Safety Alarm Response Centre	To assess the arrangements for the operation of the Safety Alarm Response	December 2024	Complete	Limited					

2023/24 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
	Centre (SARC) in line with the Council's Resilience and Community Safety plans.				-	1	2	-	2
Pentana	Review of the Council's Performance and Risk Management system in terms of management reporting and efficiencies.	December 2024 Revised to April 2025	Complete	Substantial	-	-	1	-	1
Permanence	High level review of the arrangements in place to support the decision-making process surrounding children being placed in permanent care and ensure compliance with relevant legislation.	December 2024 Revised to April 2025	Complete	Substantial	-	-	4	-	0
Recruitment (Contractor)	Review of the Council's Recruitment and Selection approach, including reporting and analysis of effectiveness, and identification of actions where required.	December 2024	Complete	Substantial	-	1	-	-	0
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	In Review						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
<b>Governance Reviews</b>									
Child Poverty and Fairness Action Plan	Review of the arrangements to implement and oversee the next phase of the Fairness and Local Child Poverty Action Plan, including measurement of progress towards Scottish Government targets.	April 2025	Removed (conflicts with work taking place within Service)		-	-	-	-	-
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	In Review						
Tay Cities Deal	The Grant Offer Letter provided to Dundee City Council as lead authority for the deal requires that the Authority's Internal Audit Service performs a review of arrangements to implement and oversee the deal at least every other year. This year's audit will be a review of the benefits realisation processes including assessment of benefits towards delivering outcomes.	February 2025 Revised to April 2025	Complete	Substantial	-	-	1	-	0



2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Risk Management	A review of the Council's risk management processes will be carried out by the Internal Audit contractor.	June 2025	Complete	Substantial	-	-	6	3	0
<b>ICT Reviews</b>									
End User Computing - Cloud Migration	A critical friend review of the processes in place to manage end user device access to the Council's network and applications. There have been changes to how people work and the devices they use. From a security perspective, it is vital that only authorised devices are permitted access to Council systems and data.	N/A	Propose to remove (replaced with Service Cyber Incident Readiness)		-	-	-	-	-
User Access Management	The review will consider the adequacy of user access management controls for the Northgate application. This will include assessment of the processes for joiners, movers, and leavers as well as access management arrangement to achieve segregation of duties, and monitoring of privileged accounts.	June 2025	Complete	Substantial	-	-	2	1	0
Service Cyber Incident Readiness	Review the adequacy of design, and operating effectiveness of key controls, established in services to ensure delivery	September 2025	Planning						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
	of their key activities to a minimum agreed level, during a cyber incident.								
<b>Financial Reviews</b>									
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	Draft Report Issued 24/04/25 Revised report issued 29/05/25						
Payroll - Changes in Circumstances	Review of the processes by which information affecting individual's pay calculation is notified and actioned. To include pension contributions and salary sacrifice schemes.	February 2025 Revised to June 2025	Complete	Substantial	-	-	5	2	0
Purchase to Pay	Review of expenditure processes following the implementation of purchase to pay. To include consideration approaches to support continuous auditing of purchasing data.	February 2025 Revised to April 2025	Complete	Substantial	-	-	3	1	0

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
MOSAIC system payments	Review of payment processes added mid- year at Service's request.	April 2025 Revised to Sept 2025	In review						
<b>Systems Reviews</b>									
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.	February 2025 Deferred to 2025/26	Deferred	N/A	-	-	-	-	-
Housing - Planned and Reactive Maintenance	Review of the processes to plan and carry out maintenance on Council housing stock, including arrangements for reactive maintenance.	April 2025 Revised to June 2025	Propose to Remove (conflict with work underway within Service)		-	-	-	-	-
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 policies and procedures in line with changing legislation.	April 2025 Deferred to 2025/26	Request to delay to 2025/26 from service due to current review of procedures	N/A					

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Onboarding & Induction	Review of onboarding processes for all staff, and the guidance available to line management overseeing and recording the onboarding of new starts.	Deferred	Removed to reserve list for 2025/26 due to risk assessment						
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 September 2025	In Progress						
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	In Review						
Insurance	A review of Insurance processes will be carried out by the Internal Audit contractor.	June 2025	Complete	Substantial	-	-	3	1	0
DHSCP Review	Review covering an aspect of DHSCP activity. Scope to be confirmed in consultation with the internal auditors for the IJB.	June 2025 Revised to Sept 2025	Planning						

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
<b>Other Work</b>									
Housing Stock (External Wall Insulation)	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 & Property Service.	June 2025 Revised to September 2025	Draft report issued Revised draft 02/06/25						
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	-	-	-	-	-
Technical Development	Planning and Scoping work for review and update of the Council's Internal Audit Methodology, including the introduction of Continuous Auditing and Data Analytics and implementation of new Public Sector Internal Audit Standards expected late summer/early autumn 2024.	As required. GIAS (UKPS) Action Plan and Strategy April 2025	In Progress	N/A	-	-	-	-	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
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	-	-	-	-	-
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.	December 2024  Revised to September 2025	Draft report received		-	-	-	-	-
PSIAS Quality Self- Assessment	Annual self-assessment for conformance with PSIAS	June 2025	Complete	Compliant  Report 179/2025	-	-	-	-	-

2024/25 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed actions
					C	H	M	L	
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption, or malpractice.	As required	On-going as required	N/A	-	-	-	-	-

## 2025/26 Internal Audit Plan - Progress Report (Audits in progress at 5 June 2025)

The following table includes the 2025/26 audits that are in progress. The report to the September meeting will include proposed timing for all audits in the plan.

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025			
					C	H	M	L
Finance Reviews								
Cash Handling	Review of the arrangements in place within the Council for the management and handling of cash.	December 2025	Planning					
HRA Budgetary Control	Review of budget management and monitoring processes in relation to Housing Revenue Account funds.	December 2025	Planning					
Governance Reviews								
Information Governance (progress of GDPR Action Plan)	Review of Information Governance arrangements across the Council, including the progress of previous action plans.	December 2025	Planning					
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.	Feb 2026	Brief agreed					



2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025			
					C	H	M	L
<b>Other Work</b>								
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 the requirements of the tender specification.	September 2025	In Progress					
Purchasing outwith Civica - Tranman	Review processes which are specific to the Fleet function for placing and approving orders, receipting, and approval of payments	September 2025	In progress					
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	In Progress					

## Previous Years Internal Audit Plan - Progress Report (Audits with audit actions remaining open at 2 June 2025)

The following table shows the audits from previous years that still have outstanding actions.

Revised dates have been agreed where actions have past their original agreed completion date, but several of these are also now in the past and require a new target date to be set.

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 2 June 2025			
					C	H	M	L
Lone Working	3 Warning Alerts	2017/07	During 2017/18 audit year	3 closed actions		1		
Follow-up Review of General Data Protection Regulations (GDPR)	7 Subject Access Requests ("SAR")	2020/19	April 2021	7 closed actions		1		
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		
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		

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 2 June 2025			
					C	H	M	L
Business Continuity planning	1 Improvements to BC Plans	2021/23	Dec 2022	1 closed action		1		
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 7 Reporting Tools	2022/17	Sept 2023	3 closed actions	-	1	1	2
Cyber Security	2 Documentation of Processes 7 Testing Response and Recovery Processes	2022/20	City Governance Feb 2024	5 closed actions	-	-	1	1
Procurement	2 Contract and Supplier Management 5 Waivers	2022/21	June 2024	4 closed actions	-	1	-	1

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 2 June 2025			
					C	H	M	L
Service design and Business Improvement	1 Project Management and Transformation Methodology skills 2 Transformation Programme Delivery Plan 4 Service Design	2023/01	June 2024	1 closed action	-	1	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.

## 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. New dates should be agreed for actions that were not complete by their original due date.

The numbers of outstanding actions in Pentana for each Service, by audit year, on 2 June 2025 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 that have had their due dates extended but are still not completed.
- Table 3 - shows actions overdue from their agreed due date, and which require a new date to be agreed.

At 4 June 2025 there were 59 open actions in Pentana, compared to 74 at 25 March 2025. 2 of which are critical and relate to on-going work re LACD. There has been good progress in closing 28 actions, with 11 new actions added and 2 previously closed actions re-opened pending provision of evidence for closure. Actions from reports presented to the June committee were not yet in Pentana at 4 June.

**Table 1 - Actions not yet reached original agreed due date**

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
Children and Families	2023/24	-	-	3	-	3
Corporate Services	2023/24	-	2	9	1	12
	2024/25	-	-	3	1	4
Chief Executive's	2023/24	-	-	1	-	1
City Development	2024/25	-		1	-	1
<b>Totals</b>		<b>0</b>	<b>2</b>	<b>17</b>	<b>2</b>	<b>21</b>
<b>25 March totals</b>		<b>0</b>	<b>5</b>	<b>13</b>	<b>3</b>	<b>21</b>

**Table 2 - Actions with due date extended from original due date**

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
Chief Executives Service	2022/23	1	-	-	-	1
	2023/24	-	2	-	1	3
Corporate Services	2020/21	-	1	-	-	1
	2021/22	-	1	-	-	1
	2022/23	-	3	1	1	5
	2023/24	-	-	2	1	3
Neighbourhood Services	2017/18	-	1	-	-	1
	2021/22		2	-	-	2
	2022/23	-	1	2	1	4
	2023/24	-	1	2	-	3
<b>Totals</b>		<b>1</b>	<b>12</b>	<b>7</b>	<b>4</b>	<b>24</b>
<b>25 March totals</b>		<b>2</b>	<b>13</b>	<b>4</b>	<b>8</b>	<b>28</b>

**Table 3 - Actions overdue from agreed due date**

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
Children and Families	2023/24	-	-	1	-	1
City Development	2022/23	-	1	-	-	1
Corporate Services	2020/21	-	1	-	-	1
	2022/23	-	1	1	3	5
	2023/24	-	2	1	2	5
Chief Executives Service	2022/23	1	-	-	-	1
<b>Totals</b>		<b>1</b>	<b>5</b>	<b>3</b>	<b>5</b>	<b>14</b>
<b>25 March totals</b>		<b>0</b>	<b>8</b>	<b>12</b>	<b>5</b>	<b>25</b>

## Definitions of Action Priority

Critical	<b>Very high-risk exposure to potentially major negative impact</b> on resources, security, records, compliance, or reputation from absence of or failure of a fundamental control. Immediate attention is required.
High	<b>High risk exposure to potentially significant negative impact</b> on resources, security, records, compliance, or reputation from absence of or non-compliance with a key control. Prompt attention is required.
Medium	<b>Moderate risk exposure to potentially medium negative impact</b> 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	<b>Low risk exposure to potentially minor negative impact</b> on resources, security, records, compliance, or reputation from absence of or non-compliance with a lower-level control, <b>or areas without risk exposure but which are inefficient, or inconsistent with best practice.</b> Attention is required within a reasonable timescale.