ITEM No …5………..

REPORT TO: SCRUTINY COMMITTEE - 24 SEPTEMBER 2025

REPORT ON: INTERNAL AUDIT PLAN UPDATE AND PROGRESS REPORT

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 250-2025

1.0   PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee an update on the progress towards delivering the 2025/26 Internal Audit Plan; the audits 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 the progress with the Internal Audit Plan, including the identification of the   IT audits to be undertaken,
(ii)   agree to postpone the audit of Employability Services into the 2026/27 audit plan; and
(iii)   note progress with the implementation of agreed internal audit recommendations.

3.0   FINANCIAL IMPLICATIONS

None.

4.0   AUDIT PROGRESS

4.1   Appendix 1 notes the current stage of progress with implementing the 2025/26 Internal Audit plan and the outstanding items brought forward from the previous plans (the plan). It also includes the current position regarding previous years' internal audits with remaining open actions at 3 September 2025.

4.2   The Service has requested that we postpone the audit of Employability Services into the 2026/27 audit plan. A new merged team is being implemented, and it would be more effective to audit this after it has established itself.

4.3   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 25 actions closed since this was last reported in June 2025. New target dates have also been set for a number of actions, with only 8 now requiring a new target date to be set by the services, compared to 14 at June 2025.

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 - 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: 4 SEPTEMBER 2025**

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 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.

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 3Sept 2025				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 December 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	
Procurement / Contract Reviews									

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	
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	Draft report issued 20/5/25						
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	Draft report issued 12/11/24 Revised drafts 19/05/25 14/8/25						
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	-	-	5	2	-

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	
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	-	-	-	-	-
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 December 2025	In progress						
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	-	-

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 December 2025	Draft report issued 14/7/25						
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 December 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	Complete	Substantial	-	-	3	1	-
DHSCP Lead Partner Governance and Assurance Arrangements	To consider the governance arrangements in place to manage service planning and information sharing for Lead Partner Services	June 2025 Revised to February 2026	Planned						
Other Work									

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	
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 & Property Service.	June 2025 Revised to December 2025	Draft report in discussion						
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 December 2025	Draft report received July 2025 Final draft received 1 September						

2025/26 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 2 June 2025				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.	December 2025	In progress						
Treasury Management (Large Value Transactions)	Review of procedures for processing and authorisation of large value transactions involving Council funds.	February 2026	Planning						
HRA Budgetary Control	Review of budget management and monitoring processes in relation to Housing Revenue Account funds.	December 2025	Planned						
ICT Reviews									
Artificial Intelligence (AI) adoption	Review of ethics and governance in this area, potentially as an advisory review rather than an assurance audit - TBC	TBC	Initial discussion with Azets 21/8/25						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
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.	TBC	Initial discussion with Azets 21/8/25						
Governance Reviews									
Performance Reporting	Assessment of organisational performance monitoring arrangements within Services, and their consistency with key operational plans.	February 2026	Planning						
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						
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.	TBC							

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				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.	Feb 2026	Brief agreed						
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.	Originally December 2025	Proposed to postpone till 2026/27 plan						
Energy Management and Billing	Evaluation of the processes in place for energy metering and billing, including an assessment of value for money.	April 2026							
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	Planning						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
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							
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.	February 2026							
Homelessness	Review of the development and progress of the Council's plans to address Homelessness.	February 2026							
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	December 2025	In Progress						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
	these 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							
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	Planning						
Self-Directed Support	Review of the arrangements for the uptake of and management of self-directed support within Children Services.	April 2026	Planning						
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 the requirements of the tender specification.	September 2025 revised to December 2025	In Review						

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
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 revised to December 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 revised to December 2025	In Review						
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	Review and update of the Council's Internal Audit Methodology following the	On-going	In Progress	N/A					

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
	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.				-	-	-	-	
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							
Specific Investigations	To respond to requests for advice and assistance as required in respect of	As required							

2025/26 INTERNAL AUDIT PLAN	Proposed Coverage	Target Scrutiny Reporting	Status / Update	Assurance Level	Open Actions at 2 June 2025				Closed Actions
					C	H	M	L	
	cases of suspected fraud, corruption or malpractice.								

Previous Years Internal Audit Plan - Progress Report (Audits with audit actions remaining open at 4 September 2025)

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 is one report in that position.

Revised dates have been agreed where actions have past their original agreed completion date, however a small number 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 3 September 2025			
					C	H	M	L
Lone Working	3 Warning Alerts	2017/07	During 2017/18 audit year	2 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 3 September 2025			
					C	H	M	L
Business Continuity planning		2021/23	Dec 2022	2 closed actions	-	-	-	-
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	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	2 closed actions	-	1	1	1

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 3 September 2025			
					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 3 Implement quality checks on incident investigations 4 Promote management involvement in investigations	2022/23	Sept 2024	0 closed actions	-	1	2	1
Service design and Business Improvement	4 Service Design	2023/01	June 2024	3 closed actions	-	-	-	1
Pentana		2023/03	Dec 2024	2 closed actions	-	-	-	-
Recruitment (Contractor)	1 Formalising service areas' succession plans	2023/08	Dec 2024	0 closed actions	-	1	-	-
Staff Wellbeing and Absence Management (Contractor)	1 Sickness Absence Statistics – Monitoring and Reporting 2 Policy on Promoting Health & Attendance	2023/09	Dec 2024	8 closed actions	-	-	2	-
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	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 3 September 2025			
					C	H	M	L
Community Justice Liaison with COPFS and the Courts	1 Process Documentation	2023/12	2024	5 closed actions	-	-	-	1
Civica CX – Rent Accounting Module	1 Post Implementation Review Framework	2023/17	Feb 2025	0	-	1	-	-
Corporate Governance	3 Guidance for Respondents 5 Business Continuity Plan Testing 6 Approval of Responses – Record Keeping 7 Responding Services	2023/20	Dec 2024	3 closed actions	-	-	1	3
Corporate Debt Recovery Arrangements	1 Processes and Procedures 3 Management Information	2023/21	Feb 2024	2 closed actions	-	1	1	-
Financial Forecasting (Contractor)	1 Revenue Budget Control Manual 2 Significant differences between actual spend reported by the Service areas and that recorded in the general ledger 3 Extracting month end data from Civica Financials for CLT and Committee reporting 4 Consistent and timely submission of forecast outturns 5 Documenting key assumptions	2023/22	Dec 2024	5 closed actions	-	-	-	-
Health and Safety Risk Assessments and Incident Management in Schools	1 Mandatory Health and Safety Training Programme	2023/24	April 2025	2	-	-	1	-

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 3 September 2025			
					C	H	M	L
Safety Alarm Response Centre	2 Implement a Performance Measurement and Reporting Framework for SARC Operations 3 Strengthen Budgeting and Financial Management Processes 5 SARC Management should identify and document its key processes and procedure	2023/25	Dec 2024	2 closed actions	-	1	2	-
Microsoft Office 365 (Contractor)	1 Access Management Review 3 Application Restrictions 5 Administrator Account Access 6 Update and Introduction of Policies 7 Data Loss Prevention Assessment	2023/28	June 2025	2 closed actions	-	5	-	-
User Access Management (Contractor)	5 Civica Monitoring	2023/29	Feb 2024	4 closed actions	-	1	-	-
Tay Cities Region Deal	1 Securing Business Case Approval	2024/03	April 2024	0	-	-	1	-
Purchase to Pay	1 Exceptions to 'No Purchase Order No Pay' policy 2 Entering receipts for goods and services 3 Guidance and training on entering receipts for goods and services 4 Clearance of long outstanding orders	2024/09	April 2025	0	-	-	3	1

Previous Year's Audit	Open actions	Report Number	Reported to Scrutiny Committee	Report Assurance level	Open Actions at 3 September 2025			
					C	H	M	L
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 7Strengthening 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	2B CAR User Access Review 3B System Monitoring	2024/06	June 2025	3 closed actions	-	-	2	-
Payroll - Changes in Circumstances	2 Development of Payroll processing guidance 4 Calculation Tool Integration 7 Risk Management Framework	2024/08	June 2025	4 closed actions	-	-	2	1
Insurance (Contractor)	1 Creation of a Comprehensive Claims Management Handbook	2024/16	June 2025	3 closed actions	-	-	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 4 September 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 September there were 67 open actions in Pentana, compared to 59 at 4 June 2025, 2 of which are critical and relate to on-going work in relation to LACD. There has been good progress in closing 25 actions, with 31 new actions added and 2 previously closed actions re-opened pending provision of evidence for closure. Actions from reports presented to the September committee were not yet in Pentana at 4 September.

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
Corporate Services	2023/24	-	4	2	-	6
	2024/25	-	-	12	4	16
Neighbourhood Services	2023/24	-	1	-	-	1
Totals		0	5	15	4	25
4 June Totals		0	2	17	2	21

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

Service	Audit Year	Critical	High	Medium	Low	Total
		No	No	No	No	No
City Development	2022/23		1			1
Chief Executives Service	2022/23	2	-	-	-	2
	2023/24	-	-	-	1	1
Corporate Services	2020/21	-	1	-	-	1
	2021/22	-	1	-	1	2
	2022/23	-	4	3	3	10
	2023/24	-	2	3	3	8
	2024/25	-	-	1	-	1
Neighbourhood Services	2017/18	-	1	-	-	1
	2021/22		1	-	-	1
	2022/23	-	1	2	1	4
	2023/24	-	1	2	-	3
Totals		**2**	**3**	**11**	**9**	**35**
4 June totals		**1**	**12**	**7**	**4**	**24**

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	-	-	4	1	5
Corporate Services	2023/24	-	2	-	-	2
	2024/25	-	-	1	-	1
Totals		**-**	**2**	**5**	**1**	**8**
4 June totals		**1**	**5**	**3**	**5**	**14**

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.