

Appendix 2

Points noted and risk ratings

High Risk Issues (HR)	<p>These are defined as issues where key / fundamental controls are absent, inadequate or ineffective. The risks have not been managed properly. Impact of control failure is/will be high e.g. financial loss, theft or loss of property or reputational risk or safeguarding issues have been noted.</p> <p>Recommendations in this category must be implemented as the risk is identified as unacceptably high. HR recommendations that cannot be agreed are referred up to the Section 151 officer for final determination.</p>
Medium Risk Issues (MR)	<p>These are defined as issues where some controls are absent or existing controls need to be improved or enhanced. Impact of control failure is/will be relatively lower, and will not be immediate.</p> <p>Recommendations in this category should be implemented to address system risks and weaknesses. MR recommendations that cannot be agreed will be referred to the appropriate level of management for consideration or the S151 if agreement cannot be reached.</p>
Merits Attention (MA)	<p>These are issues which have been identified which are one off minor administrative issues or relate to best practice improvements in procedures, which managers may wish to consider.</p> <p>Recommendations in this category are included for management to consider and deal with as appropriate</p>