



Internal Audit Summary

Key for overall assurance rating	
Substantial	The framework of governance, risk management and control is adequate and effective
Moderate	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control
Limited	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective
Unsatisfactory	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail

Year	Audit	Number of days	Department	Overall assurance rating	Number of recommendations	Final recommendation completion date	Theme of recommendations
Q1 2026/27	Asset and Liability Register	7	Governance and Legal	Moderate	3	31/01/2027	(1) Key person dependency for management of the register (2) Lack of escalation process surrounding the review process (3) Incomplete and duplicate data in the register (4) Inappropriate access right to the register