



LONDON FIRE BRIGADE

Report title

Internal Audit – Quarter 4 Progress Report, 2021/22

Report to

**Commissioner's Board
Audit Committee**

Date

11 May 2022
12 May 2022

Report classification:

For Information

The subject matter of this report deals with the following LFB strategic priorities:

None

Report number – LFC-0698

For Publication

PART I - NON-CONFIDENTIAL

Executive Summary

This report summarises the work carried out under the Internal Audit Shared Service Agreement by the Mayor's Office for Policing and Crime (MOPAC)'s Directorate of Audit, Risk and Assurance in the fourth quarter of 2021/22. It provides an assessment of the adequacy and effectiveness of the internal control framework within the London Fire Brigade (LFB).

Recommended decision(s)

That the Board:

1. Notes the work undertaken by Internal Audit during the fourth quarter of 2021/22 attached in Appendix 1.
2. Notes the work planned for quarter one of 2022/23.
3. Notes Internal Audit's current assessment of the adequacy and effectiveness of the internal control framework.

1. Introduction and background

- 1.1 MOPAC's Directorate of Audit, Risk and Assurance (DARA) have been providing the internal audit service to the London Fire Commissioner (LFC) since 2012 under a shared service agreement.
- 1.2 Quarterly reports are provided to the Commissioner's Board and the Audit Committee on the progress of Internal Audit's work against the annual audit plan agreed March/ April 2021.
- 1.3 The report at Appendix 1 provides an update on the work completed to quarter four 2021/22, work planned for quarter one 2022/23, and DARA's opinion of the current assurance level of the internal control framework.

2. Objectives and expected outcomes

- 2.1 The outcomes from Internal Audit reviews and counter fraud activity are for LFB management to assess the level of risk in specific areas and implement actions to mitigate these to an acceptable level.

3. Equality comments

- 3.1 The LFC and the Deputy Mayor for Fire and Resilience are required to have due regard to the Public Sector Equality Duty (section 149 of the Equality Act 2010) when taking decisions. This in broad terms involves understanding the potential impact of policy and decisions on different people, taking this into account and then evidencing how decisions were reached.
- 3.2 It is important to note that consideration of the Public Sector Equality Duty is not a one-off task. The duty must be fulfilled before taking a decision, at the time of taking a decision, and after the decision has been taken.
- 3.3 The protected characteristics are: age, disability, gender reassignment, pregnancy and maternity, marriage and civil partnership (but only in respect of the requirements to have due regard to the need to eliminate discrimination), race (ethnic or national origins, colour or nationality), religion or belief (including lack of belief), sex, and sexual orientation.
- 3.4 The Public Sector Equality Duty requires decision-takers in the exercise of all their functions, to have due regard to the need to:
 - eliminate discrimination, harassment and victimisation and other prohibited conduct
 - advance equality of opportunity between people who share a relevant protected characteristic and persons who do not share it
 - foster good relations between people who share a relevant protected characteristic and persons who do not share it.
- 3.5 Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to:
 - remove or minimise disadvantages suffered by persons who share a relevant protected characteristic where those disadvantages are connected to that characteristic
 - take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it

- encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
- 3.6 The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include, in particular, steps to take account of disabled persons' disabilities.
- 3.7 Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard, in particular, to the need to:
- tackle prejudice
 - promote understanding.
- 3.8 No Equality Impact Assessment has been conducted as this is a report for information only.

4. Other Considerations

Workforce comments

- 4.1 This report is for information only and has no workforce implications.

Sustainability comments

- 4.2 This report is for information only and has no sustainability implications.

Procurement comments

- 4.3 This report is for information only and has no procurement implications.

5. Financial comments

- 5.1 Under the Accounts and Audit Regulations 2015 ('Regulations'), a local authority must ensure it has a sound system of internal control which:
- Facilitates the effective exercise of its functions and the achievement of its aims and objectives;
 - Ensures that the financial and operational management of the Brigade is effective; and
 - Includes effective arrangements for the management of risk.
- 5.2 In carrying out their duties Internal Audit plays a key role against regulation 5 of the Regulations in helping management to discharge their responsibilities by evaluating the effectiveness of internal control, risk management and governance processes.
- 5.3 The Internal Audit arrangements are carried out under a shared service arrangement with MOPAC and the audit reviews are agreed as part of the annual audit plan and managed within the approved budget.

6. Legal comments

- 6.1 This report is presented for information only, and no direct legal implications arise.
- 6.2 The Local Audit and Accountability Act 2014 defines the London Fire Commissioner (the "Commissioner") as a 'relevant authority' for the purposes of that Act and the subsidiary legislation, the Accounts and Audit Regulations 2015 (the "2015 Regulations"). The 2015

Regulations require that the Commissioner undertakes, "an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance" (regulation 5(1)).

- 6.3 The Commissioner's Scheme of Governance sets out, in Part 6 – Financial Regulations, detailed rules covering financial planning, monitoring, control, systems and procedures and insurance. Paragraph 13 of the Financial Regulations stipulate the requirements in relation to internal audit.
- 6.4 Under an agreement dated 26 November 2012, the Mayor's Office for Policing and Crime discharges internal audit functions on behalf of the Commissioner.
- 6.5 The attached quarterly report at Appendix 1 is provided in accordance with the aforementioned legislative and internal governance requirements and the report author confirms it complies with the Public Sector Internal Audit Standards, which sets the standards for internal audit across the public sector.

List of Appendices

Appendix	Title	Open or confidential
1.	Internal Audit Progress Report Quarter 4, 2021/22	Open

Part 2 Confidentiality : Only the facts or advice considered to be exempt from disclosure under the FOI Act should be in the separate Part 2 form, together with the legal rationale for non publication.

Is there a part 2 form – NO

ORIGINATING OFFICER DECLARATION:	Drafting officer to confirm the following (✓)
Drafting officer Karen Mason has drafted this report and confirms the following:	
Assistant Director/Head of Service This is an independent report from Internal Audit, who are not LFB staff.	x
Advice The Finance and Legal teams have commented on this proposal;	✓
Hameera Darr Legal Advisor, on behalf of General Counsel (Head of Law and Monitoring Officer)	
David O'Sullivan Financial Advisor, on behalf of the Chief Finance Officer	

Commissioner's Board

11 May 2022

Directorate of Audit, Risk and Assurance Progress Report

Report by: The Director of Audit, Risk and Assurance

1. Report Summary

This report summarises the work carried out under the Internal Audit Shared Service Agreement by the Directorate of Audit, Risk and Assurance (DARA) in the fourth quarter of 2021/22. It also provides an assessment of the adequacy and effectiveness of the internal control framework for all Internal Audit final reports issued since the last report to the Commissioner's Board on 9th February 2022.

2. Key Considerations for the Board

- Our overall opinion remains adequate.
- This quarter we have issued six reports; one risk and assurance, three advisory and two follow ups.
- A risk and assurance report entitled Thematic Review of Statutory Water Supply and Fire Hydrants was issued and this report received a limited assurance rating. Ten actions were raised, of which nine were accepted by management. Three of the agreed actions were high priority and related to the need to develop Local Specific Arrangements with the four water companies that supply water in the London area, a review of the framework for fire hydrant repairs which are not being completed in a timely manner and improved budgetary control through raising purchase orders for the known amounts rather than a set £400.
- Of the 38 outstanding agreed actions included in this report, 15, of which three were high priority, relating to nine separate reports, have been deferred this quarter. One was originally due for implementation in the summer of 2020,

seven in the second half of 2021 and the remaining six in the first quarter of 2022. Further details of these can be found in section four of this report.

- No response was provided against eight outstanding agreed actions. One being a high priority action that is not due for implementation until September 2022, and the remaining seven medium priority actions of which four are due for implementation in quarter one of 2022 and three have already exceeded their initial deadlines. This issue has been highlighted in the outstanding agreed action reports to the relevant Directorate Boards.

3. Reviews Completed This Quarter

3.1 Since our last update Internal Audit have issued six final reports; one risk and assurance, three advisory and two follow ups. These reviews and the resulting assurance ratings are listed in the table below, and a summary of the findings from the reports are included in the subsequent paragraphs in this section. For reference, the criteria attached to each of the assurance rating has been included at Annex B of this report.

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	05/01/22	11/05/22	Road Safety Act 2016 – Section 19 (Follow Up)	Adequate
2	22/02/22	11/05/22	Thematic Review of Statutory Water Supply and Fire Hydrants (Risk and Assurance)	Limited
3	04/03/22	11/05/22	Respiratory Protective Equipment – Control of Costs (Advisory)	N/A
4	10/03/22	11/05/22	Respiratory Protective Equipment – Procurement (Advisory)	N/A
5	28/03/22	11/05/22	Data Management and GDPR* Compliance (Advisory)	N/A
6	30/03/22	11/05/22	Driving on Brigade Business (Follow Up)	Adequate

* GDPR = General Data Protection Regulation

NB: Not all advisory reports receive an assurance rating, this is dependent on the content, but does mean that no opinion was given. For the two Respiratory Protective Equipment reviews these were backward looking reviews to understand why certain issues had occurred, and for the Data Management and GDPR Compliance review, the report was to be used to help build the compliance framework.

3.2 Road Safety Act 2016 – Section 19 (Follow Up)

Our original report was issued in August 2019 and concluded a limited assurance rating. Four actions were agreed to improve the management of the key risks identified with an agreed deadline of March 2020. The four actions were followed up in November 2020 and an adequate rating concluded, with two actions found to be implemented, two partly implemented and one further action being agreed.

This follow up review found that the two partly implemented actions had now been fully implemented. Three Training Commissioning and Alteration Processes were created and signed off in November 2020 for the blue light driver training courses required to meet the Department for Transport legislation. Driver training updates are provided to the Management of Road Risk Board at each meeting as part of the standing agenda. Fit to train requirements for the trainers are now being monitored and the supporting records kept up to date.

The further action was around Operational Policy and Assurance (OP&A) reviewing the trainer's records. Babcock have developed a new internal recording process that allows the Brigade to view remotely the CPD and fit to train records of Babcock instructors. The action was found to be partly implemented as although this was possible, the documentation was not yet up to standard. OP&A continue to work with Babcock on improving quality through the Task and Finish Group.

No further actions were raised as a result of this review.

3.3 Thematic Review of Statutory Water Supply and Fire Hydrants (Risk and Assurance)

The objective of the review was to provide assurance on the effectiveness of the framework that has been established by management in relation to fire hydrants.

Areas of effective control included; the availability of an adequately detailed policy note, the location and workability of fire hydrants being recorded into a dedicated data base and that information being made available to crews via the mobile data terminal in the appliance cab, the Water team having a business plan for hydrant inspection, maintenance and repair for which funding has been secured, and processes for reporting poor water supply experienced at incidents.

A total of 10 actions were raised, with six being rated as medium priority and four high priority, although one high priority risk around undertaking an exercise in relation to gaps in coverage through reliance on private fire hydrants was not accepted by management.

The remaining three high priority actions related to; a review of LFB working practices in relation to development of Local Specific Arrangements and relationships with the water companies, a review of current framework for fire hydrant repairs as these are not being completed within specified timeframes and better budgetary control through the agreement of prices with water companies being completed in accordance with guidance and raising purchase orders for agreed costs and adjusting to reflect changes rather than for a standard fee of £400.

The six medium priority actions were around; ensuring that both the Water team and Hydrant Technicians procedure and guidance documents were up to date, increasing the update of information to the mobile data terminals from weekly, a review of the status of all fire hydrants marked as new in the database to ensure that the database is up to date, development of a process to ensure that hydrant inspections are

undertaken within the year required, the development of suite of key performance indicators for the Water team to monitor service delivery and the need to document and monitor the risks of that service that are not included in the Departmental risk register.

3.4 Respiratory Protective Equipment (Advisory x 2)

In response to the legal challenge from Draeger following the Respiratory Protective Equipment procurement which concluded in March 2021, Internal Audit were asked by the Deputy Mayor for Fire and Resilience to undertake a review of the procurement process and control of legal costs in relation to the challenge. The purpose of this work was to provide an independent assessment of the circumstances that led to the challenge and the subsequent incurring of legal costs.

Both reports have been issued to the relevant Heads of Service, the LFC and the Deputy Mayor.

The Procurement report identified that the Public Contract Regulations were used to guide activity, but that there was an overall lack of resilience within procurement and other support functions that was exacerbated by ill-defined oversight at key stages of the exercise. This limited the quality of assurance that was available to ensure that activities were compliant, operating as intended and sufficiently robust to mitigate the risk of potential challenge. Record keeping and risk management were not effective and the rationale for decision making was not always sufficiently detailed, retained and/or available for review.

The Control of Costs report identified that estimated and increasing costs resulting from an evolving and fast moving landscape, with events often outside of the LFC control, made it difficult to budget and plan for future outcomes effectively. However, opportunities to seek earlier clarification on costs were missed and the ongoing uncertainty may have contributed to an overly optimistic belief that costs would remain within delegated limits. The current approval requirements do not sufficiently cater for variable costs, including litigation, and decision making could also be enhanced by the use of effective scenario planning and risk profiling to provide a holistic assessment of potential costs and liabilities.

3.5 Data Management and GDPR Compliance (Advisory)

The objectives of the review were to provide assurance around the governance frameworks in place, and how LFB seeks to ensure that those frameworks are effective and complied with. As the report was to help ICT develop the compliance framework no assurance rating was given.

Roles and responsibilities of senior officers in relation to data management are clearly defined and set out in the LFB Information Security Strategy and Policy. However, the overall data and information governance framework in which they are set is no

longer operating effectively and proposed changes to make it more effective have not been formally approved and implemented, increasing the risk of non-compliance as staff may not know how to handle and manage data appropriately.

During the audit we identified 19 strategies and policies relating to data and information management, including ten on records management. The strategies and policies are published on the LFB intranet (Hotwire) and are accessible to all staff. When originally drafted, these separate procedures were to make it easier for staff to find what they needed. However, there may be scope for some rationalisation of these data and information management policies to reduce complexity and aid the staff user in complying with legislative and policy requirements.

3.6 Driving on Brigade Business (Follow Up)

The original report was issued in May 2019 and concluded an adequate assurance rating. Seven actions were agreed to improve the management of the key risks identified, with agreed deadlines ranging between June 2019 and November 2020.

The seven actions were first followed up in December 2020 and an adequate rating concluded. Four actions were implemented and two partly implemented, with one further action not implemented and the risk was accepted by management.

Consequently, the two partly implemented actions were followed up in this audit. One medium priority action around the policy framework was found to be fully implemented and another medium priority action ensuring that all staff who drive on Brigade business are subject to an annual driving licence check was partly implemented. No further actions were raised as the driving licence checks were being picked up by the Management of Road Risk Board.

4. **Other Activity for This Quarter**

4.1 Four draft reports have been issued, and we are in the process of agreeing the findings with management:

- Audit Trail for Procurements (Risk and Assurance)
- Risk Management Framework (Advisory)
- Sponsorship (Follow Up)
- Performance Framework – Roll Out and Embedding 360 Appraisals (Follow Up)

4.2 Fieldwork has concluded for three reviews, and the reports are being drafted for issue to management:

- Control Improvement Plan Outcomes (Risk and Assurance)
- Training Assurance (Risk and Assurance)
- Governance Framework (Advisory)

- 4.3 Fieldwork is underway against the following eight reviews:
- Communications Strategy (Risk and Assurance)
 - Incident Command (Risk and Assurance)
 - NILO Governance Arrangements (Risk and Assurance)
 - Key Financial Systems – Amendments within the Payroll System (Risk and Assurance)
 - Contract Management (Follow Up)
 - Delegate Throughput for Babcock Training (Follow Up)
 - Key Financial Systems – Budgetary Control (Follow Up)
 - Outreach Programmes – Safety Mobilisation Centre (Follow Up)
- 4.4 Scoping is also underway around a review of Transformation Assurance, which concludes the 2021/22 annual plan.
- 4.5 We provide each Directorate Board with a quarterly report showing the current status of outstanding agreed actions from reviews that have previously been reported to the Commissioner’s Board. This provides management with opportunity to review their outstanding actions and assess any emerging risks. Detailed updates are provided to the boards and the following is an analysis of the 38 actions reported against this quarter:

Directorate Board	Current (Never Deferred)	Current (Previously Deferred Once)	Current (Previously Deferred Multiple)	Deferred (This Quarter)	No Response Provided
Communications	0	0	0	0	0
Corporate Services	5	3	2	4	7
Operational Delivery	1	0	0	3	1
People	0	4	0	8	0
Transformation	0	0	0	0	0
Totals	6	7	2	15	8

- 4.6 Of the 15 deferred actions one from a review entitled Thematic Review of Discipline at Fire Stations and was originally due for implementation in July 2020. Since the report was issued the deadline has been deferred five times and is now due for implementation by November 2022. The action is around ensuring that a course on managing disciplinary action for operational staff is suitable for all attendees. The action update stated that the draft discipline policy/ procedure is due in July 2022 and that thereafter a decision will need to be made regarding re-designing or modifying the course. The course is scheduled to re-start is November 2022.
- 4.7 Eight of the deferred actions were originally due for implementation between July and November 2021 and derive from five separate reports:
- Follow Up of Use and Control of Credit Cards – A holistic review of the credit card framework was agreed, and this action has been deferred for the first time this quarter. A credit card policy is in final draft stage and will be finalised once the

guidance notes have been redrafted and checks undertaken to ensure that they are aligned.

- Primary Authority Partnerships – Three actions have now been deferred twice and are now due for implementation in June 2022. Two were medium priority actions around benchmarking charges with other FRS and reconciling the record of agreed partner hours to contracts to ensure that they are correct. The other was a high risk action around agreeing partner hours prior to the start of each financial year to support the calculation cost recovery charges. Contracts have been sent to partners, but only a limited number have been returned.
- Follow Up of Recruitment Strategy for Operational Staff – The action was around development of a recruitment strategy which has been deferred pending the appointment of a new Head of Recruitment and Resourcing in spring/ summer 2022. This was the second deferral for this action.
- Leadership Programme – The action was around undertaking a review to identify the lessons that can be learnt from the budget management issues that occurred for the programme, this action has now been deferred twice and is due for completion in August 2022.
- Follow up of Operational Assessment and Promotions – This report included two high risk actions; one around guidance for staff involved in the creation and running of promotion rounds and another around use of the plenary panel following promotion rounds. Both actions were due for completion in September 2021, and both were deferred in quarter three to February 2022. For this quarter four update, the actions have been deferred again to May 2022 as the guidance is now due to be finalised in April 2022 and presented to People Board in May 2022.

4.8 The remaining six deferred actions were all due for implementation during the current quarter.

4.9 Of the 38 outstanding agreed actions; five were categorised as high priority. Three have been covered under the preceding paragraph as they have been deferred this quarter, and the remaining two are progressing as follows:

- Thematic Review of Operational Equipment – As part of Internal Audit's quarter three update we reported that ownership of the policy note had transferred to Fleet and initial discussions have taken place to scope out the project requirements for a review of the governance framework and supporting policies and procedures. No update was received as part of the quarter four request for information. The action has an agreed implementation date of September 2022 which has not yet been reached.

- Thematic Review of Management of Special Leave – A holistic review of special leave was scheduled to commence in Spring 2022. However, the priorities for the policy team were changed to allow for the large number of job evaluations required to support departmental re-structures. Additionally, it was agreed that Central Operations and the Area teams would review the policy first and then the full review would commence within the policy team. This is expected to now commence in Autumn 2022. The initial deadline for implementation of this action was December 2021, and this was previously deferred to May 2022. It is likely that this action will be deferred again when we provide the quarter one 2022/23 update.

5. Planned Quarter One 2022/23 Work

- 5.1 Work will continue to bring the reviews outlined in section four to closure.
- 5.2 The draft annual plan for 2022/23 was submitted to the Commissioner's Board on 6th April 2022 and is scheduled to be presented to the Audit Committee on 12th May 2022. Work against the plan will commence once the plan has been fully approved.

6. Counter Fraud Activity

- 6.1 National Fraud Initiative (NFI) 2020/21 and additional June 2021 pensioner mortality check – These two exercises total 950 matches. Internal Audit have completed reviews of all matches, of which 932 have been cleared. Eighteen cases remain with local managers for action: 17 cases of employees also being employed by other public sector organisations and one employee who is a director of a company paid once for its services (£960).
- 6.2 A recovery decision is pending from Finance for the previously reported pension overpayment of £36,600. The overpayment was caused by a 24-year backdated Department for Work and Pensions injury benefit payment in 2019, and the pensioner's repayment proposal of £100 per month will take 30 years to repay the amount due.
- 6.3 A decision is awaited from Finance on whether to undertake a civil recovery of the £67,000 payments made to the contractor who was working full time for the LFB and additionally working for two other organisations.

7. Internal Control Framework

- 7.1 Our control environment opinion has remained adequate as a result of the work completed to date, including those at fieldwork stage. Our overall opinion will also take account of assurance work provided by others where appropriate and will reflect

any advisory work undertaken. A full list of the reviews completed against the 2021/22 audit plan can be found in Annex A.

7.2 Identified risks are rated either high, medium or low to provide management with a guide to the level of resource and urgency that they should apply to any mitigation activity. Although our plan is linked to the areas of highest risk to the Commissioner, Internal Audit also undertake routine compliance work in areas of lower risk at the request of management, to provide assurance that systems, particularly at fire stations, are operating as intended. As each area we review has a different risk profile (financial or otherwise), it is necessary to consider this wider context when looking at individual risk ratings within each area. On this basis, a medium risk in any one system or area may not be comparable in materiality to those in other areas.

8. Equality and Diversity Impact

The MOPAC's commitments to equality and diversity are considered in all activities carried out by the Directorate of Audit, Risk and Assurance. All field auditors and investigators have received appropriate training in equality and diversity issues and their performance is monitored. The Internal Audit work plan is designed to provide as wide a range of coverage of staff and systems as is possible and practicable.

9. Risk Implications

Completion of the audit plan enables the Director of Audit, Risk and Assurance to provide assurance on the adequacy and effectiveness of the LFB internal risk and control framework.

10. Contact Details

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11. Appendices and Background Papers

- Annex A – Progress against the 2021/22 annual plan
- Annex B – Assurance criteria

Progress Against the 2021/22 Annual Plan

To date Internal Audit have issued the following risk and assurance reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	08/07/21	11/08/21	Environmental Management Systems	Substantial
2	22/12/21	09/02/22	Management of Home Office Grants	Adequate
3	22/12/21	09/02/22	Thematic Review of Fuel Cards and Strategic Fuel Tanks	Limited
4	22/02/22	11/05/22	Thematic Review of Statutory Water Supply and Fire Hydrants	Limited

To date Internal Audit have issued the following advisory reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	27/09/21	23/11/21	Health, Safety and Wellbeing – Reasonable Adjustments	N/A
2	04/03/22	11/05/22	Respiratory Protective Equipment – Control of Costs	N/A
3	10/03/22	11/05/22	Respiratory Protective Equipment – Procurement	N/A
4	28/03/22	11/05/22	Data Management and GDPR Compliance	N/A

To date Internal Audit have issued the following follow up reports:

	Date of Issue	CB Reported	Review Title	Assurance Rating
1	12/08/21	23/11/21	Academic Sponsorship	Adequate
2	13/08/21	23/11/21	Key Financial Systems – Accounts Payable	Limited
3	17/08/21	23/11/21	Operational Policy – External Relations	Adequate
4	12/10/21	09/02/22	Key Financial Systems – Cash and Bank	Substantial
5	18/10/21	09/02/22	Key Financial Systems – Accounts Receivable	Adequate
6	05/11/21	09/02/22	Control and Mobilising Improvement Plan	Substantial
7	07/12/21	09/02/22	Digital Transformation	Substantial
8	20/12/21	09/02/22	Key Financial Systems – Covid 19 Response	Adequate
9	22/12/21	09/02/22	Digital Transformation – Corporate Issues	N/A
10	05/01/22	11/05/22	Road Safety Act 2016 – Section 19	Adequate
11	30/03/22	11/05/22	Driving on Brigade Business	Adequate

Assurance Criteria

ASSURANCE RATING	ASSURANCE CRITERIA	BUSINESS IMPACT
Substantial Assurance	The control framework is sound and operating effectively to mitigate key system risks.	Risks are managed effectively to provide assurance that business objectives will be achieved.
Adequate Assurance	The control framework is adequately designed although some controls are not operating effectively to mitigate key system risks.	Risks are generally managed effectively although some improvement in the application of controls is required.
Limited Assurance	The control framework is not designed adequately and a number of key controls are absent or are not operating effectively to mitigate key system risks.	Risks are not being managed adequately with improvement in the design and application of controls required to achieve business objectives.
No Assurance	The control framework is not in place and existing controls are not operating effectively to mitigate key system risks.	Risks are not being managed, and significant improvement to the overall control environment is essential to achieve business objectives.