AUDIT REFERENCE: AUDITOR:

Effectiveness of control environment considered to be sound where only minor recommendations may have been made Identification of risk in some areas of the system which although not significant in nature could compromise the control environment Not well controlled; identification of a combination of fundamental and/or significant weaknesses where action is considered imperative. No Assurance No Assurance Effectiveness of control environment considered to be sound where only minor recommendations may have been made Uver 75% of strengths: Less than 25% weaknesses with no 5% Significant Over 60% of strengths; Between 10% - 20% Significant with No Fundamental No Fundamental Between 25% - 59% strengths; between 41% - 45% weaknesses with no more than 10% - 20% Fundamental. Identification of fundamental weaknesses which if not addressed they could have a major impact of the Authority. If over 75% of any combination of risks identified Explanation for opinion given (if not in strict accordance with the above table) Agreed by Senior Group Auditor: Date:	NO B1	CALCULAT	TION OF	AUDIT OI	PINION		H - Fundamental M - Significant L - Merits Attention				
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