

AUDIT REFERENCE: A068

AUDITOR: A N OTHER

NO B1 CALCULATION OF AUDIT OPINION										
Fundamental - High; Significant - Medium; Merits Attention - Low										
C.O.	Overall number identified in audit					Percentage split per control objective				Opinion per control obj
	No. of strengths	No. of weaknesses per rating				No. of strengths	No. of weaknesses per rating			
		F(H)	S(M)	MA (L)			F(H)	S(M)	MA (L)	
Orders & Payments	6	0	0	0		100.0%	0.0%	0.0%	0.0%	Substantial
Budgetary Control	6	0	0	1		85.7%	0.0%	0.0%	14.3%	Substantial
Health & Safety	8	0	0	3		72.7%	0.0%	0.0%	27.3%	reasonable
Governance	7	0	1	0		87.5%	0.0%	12.5%	0.0%	reasonable
Private Funds	6	0	0	0		100.0%	0.0%	0.0%	0.0%	substantial
IT & DPA	8	0	0	1		88.9%	0.0%	0.0%	11.1%	Substantial
Child Protection	6	0	1	1		75.0%	0.0%	12.5%	12.5%	reasonable
8						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
9						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
10						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
11						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
12						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
13						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
14						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
15						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
16						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
17						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
18						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
19						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
20						#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
Total	47	0	2	6	0					
Percent	85.5%	0.0%	3.6%	10.9%						
Opinion	Substantial - Assurance Score 2									

Opinion	Description	Composition of weakness ratings
Substantial Assurance	Effectiveness of control environment considered to be sound where only minor recommendations may have been made	Over 75% of strengths; less than 25% weaknesses with no more than 5% Significant
Reasonable Assurance	Identification of risk in some areas of the system which although not significant in nature could compromise the control environment	Over 60% of strengths; between 10% - 20% Significant with No Fundamental.
Limited Assurance	Not well controlled; identification of a combination of fundamental and/or significant weaknesses where action is considered imperative.	Between 25% - 59% strengths; between 41% - 45% weaknesses with no more than 10% - 20% Fundamental.
No Assurance	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)

Auditor:	Agreed by Senior Group Auditor: E Samways
Date:	Date: 09/12/11