ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	30 June 2022
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Report AC2108 – School Estate and Pupil Security
REPORT NUMBER	IA/AC2108
DIRECTOR	N/A
REPORT AUTHOR	Jamie Dale
TERMS OF REFERENCE	2.2

1. PURPOSE OF REPORT

1.1 The purpose of this report is to present the planned Internal Audit report on School Estate and Pupil Security.

2. RECOMMENDATION

2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

3. BACKGROUND / MAIN ISSUES

3.1 Internal Audit has completed the attached report which relates to an audit of School Estate and Pupil Security.

4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report.

6. MANAGEMENT OF RISK

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the attached appendix.

7. OUTCOMES

7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

8. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

9. APPENDICES

9.1 Internal Audit report AC2108 – School Estate and Pupil Security

10. REPORT AUTHOR DETAILS

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Internal Audit Report

Children's and Family Services

School Estate and Pupil Security

EXECUTIVE SUMMARY

Background
It is the responsibility of the Chief Operating Officer, and the Chief Education Officer, to ensure that Aberdeen City Council has policies and procedures in place, and practice that ensures school pupils are safe when being looked after by Aberdeen City Council while fulfilling its statutory duty to make provision for education under Section 1 of the Education (Scotland) Act 1980.

Objective
The objective of this audit was to provide assurance that the Council has adequate security arrangements in respect of the Council's school estate and its school pupils.

Assurance
In general there are adequate arrangements in place to provide assurance over school and pupil security. Variations in the school estate mean a universal approach is not always possible or appropriate, however management information could be made more consistent to enhance assurance over these areas.

Findings and Recommendations
Quality Assurance reviews involve school visits led by a Quality Improvement Manager in which amongst other things Quality Improvement staff seek assurance over the adequacy and availability of procedures. There is a standard template, and this includes a section on 'school security'. However, the level and content of recording varies, and there is no specific reference to the Council's Anti-Weapon policy. Schools are informed of areas which need addressing, and actions are set out, but these do not typically include timescales for completion. A recommendation graded Significant within audited area has been made to ensure the outcome of Quality Assurance reviews is recorded consistently and includes clear targets where improvements are planned.

Safeguarding, Child Protection, and Health and Safety training is provided on INSET days for the whole school community. The training provides a reminder to staff of the correct response to violence and weapons incidents, i.e. to alert school management immediately.   Whilst the majority of non-teaching staff at the schools contacted acknowledged this, facilities staff at three of eleven schools reviewed indicated that no training had been made available. A recommendation graded Significant within audited area has been made to ensure non-teaching staff have clarity over their role in this regard.

School security is overseen by the Operations Health and Safety Group, which meets regularly, and the Corporate Landlord has standards that ensure a cohesive approach can be taken towards school estate security specifications. Security Surveys were completed in 2014 and improvements scheduled through a programme of works. Suitability Surveys take place every five years covering various aspects of the Council's assets including building safety and security. However, variations in schools' approach to security, and in response to the surveys, were identified and a recommendation graded Significant within audited area has been made for the Corporate Landlord to consider how more detailed review of security standards can be implemented.

The Council's Anti-Weapon Policy focuses on prevention, and includes training, promotion, and written agreements with pupils and parents. The latter are not subject to regular review, and a recommendation graded Significant within audited area has been made for the Service to ensure it can demonstrate requirements are being met through

annual reviews.

Weapons incidents are recorded on SEEMIS, in Corporate Health and Safety records, and in an Education Support Weapons Incident record. These records vary in detail and in the way in which they can be used to produce management information. Although the Service considers current information sources provide adequate assurance over school and pupil security, more consistency in data collection and recording would increase the Service's ability to produce effective management reports. A recommendation graded Significant within audited area has been made to ensure school and pupil security incident data is recorded in a consistent manner which allows management reporting to be enhanced.

The Service has policies and procedures in place and operating to monitor and respond to attendance issues, and to provide assurance over pupils using school transport.

Management Response
The Service is satisfied that appropriate practice is in place to provide assurance over school and pupil security and safety, including the existing Quality Assurance process.

The Service will review practice to ensure positive assurance is retained over application of security procedures including timescales for implementing any required actions, and will ensure the relevant protocols are reinforced to relevant staff.

The Corporate Landlord will review school security questions and responses to ensure relevant issues are highlighted and considered for improvement.

The Service will explore ways in which incident data can be organised to make management information more useful and readily available, and will review records annually to ensure anti-weapon agreements have been signed and returned.

11. INTRODUCTION

11.1 It is the responsibility of the Chief Operating Officer, and the Chief Education Officer, to ensure that Aberdeen City Council has policies and procedures in place, and practice that ensures school pupils are safe when being looked after by Aberdeen City Council while fulfilling its statutory duty to make provision for education under Section 1 of the Education (Scotland) Act 1980.

11.2 The objective of this review was to provide assurance that the Council has adequate security arrangements in respect of the Council's school estate and its school pupils. This includes arrangements in place to:

- Control access to schools.
- Ensure that knives / weapons are not brought into schools.
- Know where pupils are during the school day.
- Escort vulnerable young people.

11.3 Due to the COVID-19 pandemic, which limited access to schools, the audit was delayed and ultimately undertaken by making enquiries with Education, Facilities Management, Corporate Landlord and Transport staff regarding the security arrangements in place rather than through establishment visits.

11.4 The factual accuracy of this report and action to be taken regarding the recommendations made have been agreed with Eleanor Sheppard, Chief Education Officer; Allison Horne, Quality Improvement Officer; Colin Leaver, Corporate Health & Safety Lead, and Fraser Bell, Chief Officer - Governance.

12.   FINDINGS AND RECOMMENDATIONS

12.1   Risk Assessment, Security Policy, Standards and Procedure

12.1.1   To ensure service practice maintains pupil and school security, the plans, policies, and security standards in place for schools must be clear and adequate, and the risk environment must be properly assessed so that potential security threats are mitigated through following appropriate procedures.

12.1.2   The Service's Assurance Map indicates that risk registers in all schools are shared with school staff; all of whom are involved in the risk assessment process at their school. Mechanisms are in place for the review of risks and escalation of these where necessary.

12.1.3   School Business Continuity Plans are in place and address matters relating to emergencies and security incidents to ensure that pupils will be properly cared for and protected should they occur. They are backed up with more detailed guidance that covers the security threats a school could face.

12.1.4   Guidance relating to school building security standards was published by the Corporate Landlord function in 2014 and further guidance has been produced to aid the design of new builds. This covers areas including door entry, intruder alarm, fire alarm and CCTV systems that, in conjunction with the security afforded by doors, windows, gates and fencing facilitate the efforts of staff on site to keep school buildings, grounds and pupils secure.

12.1.5   Corporate Procedures such as the School Child Protection and Safeguarding Procedures and School Positive Behaviour Management Procedure are reviewed annually. Policies including the Anti Bullying Policy and the Anti-Weapon Policy provide procedural and operational guidance for schools to follow to ensure a consistent approach. Schools develop local interpretations of some policies for their school, which increases the sense of ownership and responsibility for their pupils, parents / guardians, and staff.

12.1.6   Where necessary, a Person Centred Risk Assessment is completed so that adequate measures are in place for staff to maintain the security of pupils who pose a higher risk to themselves and those around them. Details of such risks and incidents relating to a pupil is recorded in their pastoral notes on the SEEMIS database.

12.1.7   Class registration and attendance monitoring procedures are detailed in guidance on Managing and Promoting Pupil Attendance. Other policies including the Children Missing from Education Policy and procedure for 'runaway' children support this policy.

12.1.8   In addition, standards for the risk assessment and escort of vulnerable pupils have been set by the Education Service. The application process and guidance provided by the Passenger Transport Unit for schools, escorts, drivers, parents, and children is robust and involves an annual review of pupil needs to ensure vulnerable pupils are escorted safely.

12.1.9   Management gains assurance that school policies and procedures are in place, up to date and available to relevant staff through the Service's Quality Assurance processes. This mitigates the risk and potential consequences of approved protocol not being followed.

12.1.10   Quality Assurance reviews involve school visits led by a Quality Improvement Manager in which amongst other things Quality Improvement staff seek assurance over the adequacy and availability of procedures. There is a standard template, and this includes a section on 'school security'. However, the level and content of recording varies, and there is no specific reference to the Anti-Weapon policy. Schools are informed of areas which need addressing, and actions are set out, but these do not typically include timescales for

completion. Improving the consistency of completion of Quality Assurance records, and setting clear targets for improvement where required, would provide more assurance over schools' readiness in the event of any potential security incident.

Recommendation
The Service should ensure the outcome of Quality Assurance reviews is recorded consistently and includes clear targets where improvements are planned.

Service Response / Action
Agreed. Future QA activities will include the Anti-Weapon Policy as a specific agenda item, and the Service will ensure that any actions identified are evidenced within a reasonable timescale.

Implementation Date	Responsible Officer	Grading
August 2023	Chief Education Officer	Significant within audited area

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12.2   Staff Training

12.2.1   The Service has stated that members of school management operate on a rota duty to ensure pupils are adequately monitored and that they are available in the event of an incident.

12.2.2   All staff should receive regular training on the procedure and practice to be followed to prevent security incidents and to act appropriately where an incident escalates. Following correct pupil and school security protocol reduces the risk of harm to pupils and staff.

12.2.3   Safeguarding, Child Protection, and Health and Safety training is provided on INSET days for the whole school community. The training provides a reminder to staff of the correct response to violence and weapons incidents, i.e. to alert school management immediately. Whilst the majority of non-teaching staff at the schools contacted acknowledged this, three indicated that no training had been made available.

Recommendation
The Service should ensure facilities staff have clarity over their role in the response to incidents, and reporting thereof, within school premises.

Service Response / Action
Agreed. The Service intends to ensure correct school and pupil security protocol is appropriately emphasised in staff induction training. Further, for avoidance of doubt all existing employees, including facilities staff (e.g. Janitors and Cooks), are to receive a direct message to ensure that security incident protocol is clear to all school staff.

Implementation Date	Responsible Officer	Grading
March 2022	Facilities Manager Operations	Significant within audited area

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12.3   School Infrastructure and Access

12.3.1   School security is overseen by the Operations Health and Safety Group, which meets regularly, and the Corporate Landlord has standards that ensure a cohesive approach can be taken towards school estate security specifications.

12.3.2   Security Surveys were completed in 2014 and resulted in improvements such as reception reconfigurations and upgrades to perimeter fencing, external doors, external lighting, and CCTV being scheduled through a programme of works. As a result of this, the Corporate

Landlord gained assurance that the key elements of the standards, such as secure reception areas and fob access controls, were in place.

12.3.3   In addition to an annual consultation process that considers the Service's investment requirements, 'Suitability Surveys', which cover various aspects of the Council's assets including building safety and security, are completed every five years. Although the pandemic has caused some slippage, each of the 11 schools contacted as part of this audit had been surveyed in the last seven years except for two recently built schools for which surveys are not yet due. This indicates that under normal conditions, the Services operate in line with the survey schedule.

12.3.4   Any concerns that Head Teachers do have can be raised at any point with their Link Officer within the School Estates Team or reported via the Building Services fault reporting system. If a matter is more serious, more immediate attention can be gained via the Schools Incident Management Teams site. Head teachers also have access to out of hours cover from the Council's security contractor should any security breaches occur outwith school time. The risk posed by delayed Suitability Surveys is therefore negligible.

12.3.5   The Survey template is widely used by Local Authorities and examines suitability of areas in terms of their nature / use, e.g. 'Learning & Teaching Spaces', 'External Social Spaces'. Each is scored on aspects of their suitability, including safety and security. The process allows security needs to be identified and considered for inclusion in the Condition & Suitability Programme (Capital) or addressed via the Repairs & Maintenance budget (Revenue) where it is deemed necessary.

12.3.6   Whilst the Survey and Consultation give opportunity to improve school and pupil security, a catalogue of responses to more direct questions that confirm security mechanisms and known risks at each school would be beneficial. This would provide broader assurance and enable a more comparable overview of schools' security systems and known security weaknesses.

12.3.7   Some examples observed of variances or weaknesses which could pose greater risk in schools include:
   - Concealed areas of school buildings and grounds
   - External door systems / practice that increase the risk of intruders
   - Perimeter fencing and access arrangements / restrictions
   - Different methods of tracing and monitoring the presence of non-school staff, contractors and other visitors accessing schools
   - Varying extents to which different areas of the school can be locked down
   - Keyholder lists / access rights management, including the annual reset of all school access fobs as at one school

12.3.8   The significance of these points may increase where there is a heightened security threat. Management can confirm the adequacy of security and controls, which can aid decision making where an incident occurs and prioritise ongoing security improvement activity appropriately.

> **Recommendation**
> The Service should consider whether a more direct and comparable consideration of schools' status in terms of the Corporate Landlord's School Security Standards would better demonstrate assurance and weakness in controls.
>
> **Service Response / Action**
> Agreed. Additional questions relating to school security and the extent to which a school meets the security standards will be issued to schools alongside the suitability survey. Responses to the questions will then be reviewed and appropriate action will be planned

to bring about any required improvements.		
Implementation Date	**Responsible Officer**	**Grading**
June 2022	Service Manager Corporate Landlord	Significant within audited area

12.4 Anti-Weapon Policy Compliance

12.4.1 The Council's Anti-Weapon Policy was approved for educational establishments in 2017 by the Educational Operational Committee and is due for review in 2022. The Policy gives guidance to staff on how they should react, who they should involve, who needs to be informed, what they should record and the follow up actions which are necessary in the event of a weapon being found or used in an incident.

12.4.2 The focus of the Policy is on prevention, and the service mitigates the risk of weapons being taken into / used in schools by working with parents, to educate and build a culture for young people, which signals the unacceptability of carrying weapons.

12.4.3 Schools are provided with an Anti-Weapon School Pack, which contains educational / promotional materials and are expected to comply with the Policy by ensuring that:

- Anti-Weapon Policy training is provided regularly for all staff.
- A table-top exercise is completed to test the school's weapon incident procedure.
- Anti-Weapon resources are displayed throughout the school.
- Pupil training involving the Police is provided at P7, S1 and S5 stages.
- Pupil Councils discuss and give feedback on Anti-Weapon strategy / resources.
- Parents are given Anti-Weapons Policy and guidance leaflets.
- Pupils and Parents are given Anti-Weapon Agreements to read, sign and return.
- SEEMIS is updated to evidence Anti-Weapon Agreements have been returned.
- Weapons incidents are recorded in SEEMIS Pastoral Notes.
- ECS and Corporate Health & Safety are notified of all weapons incidents.

12.4.4 Management draws assurance from the Quality Assurance System regarding schools' compliance with the Anti-Weapon Policy in respect of staff training, incident procedure testing and display of Anti-Weapon resources.

12.4.5 Where a weapons incident occurs, detail of this is recorded in pupils' pastoral notes in SEEMIS and in the Corporate Health and Safety system, further detail of which is included in section 2.4 below.

12.4.6 Confirmation of the return of signed Anti-Weapon Agreements is recorded for each pupil in SEEMIS. This marks the completion of a process which begins with Anti-Weapon Policy training and information sessions for pupils. In these sessions, pupils are given the Anti-Weapon Agreement with guidance leaflets for reading and discussion with parents and both are expected to sign the Agreement and return it to the school.

12.4.7 While schools are committed to complying with the Anti-Weapon Policy, there is no single record that demonstrates this. Management assurance over schools' compliance with the Anti-Weapon Policy could be greater if a check of SEEMiS records was undertaken on an annual basis.

12.4.8 In the event of a weapons incident, a single record of policy compliance would strengthen the Council's position by evidencing that school and pupil security is suitably prioritised, and that all reasonable steps have been taken to prevent the carrying of weapons in schools.

> **Recommendation**
>
> The Service should ensure that it can demonstrate that the ongoing requirements of the Anti-Weapons Policy are being met by each school by checking SEEMiS annually.
>
> **Service Response / Action**
>
> Agreed. A check of SEEMIS will be done annually in October to ensure that all Anti-Weapon Agreements have been signed and returned to confirm compliance with the Anti-Weapon Policy.
>
> | **Implementation Date** | **Responsible Officer** | **Grading** |
> |---|---|---|
> | October 2022 | Chief Education Officer | Significant within audited area |

12.5 Data Recording and Management Reporting

12.5.1 Complete and consistent management information is vital to ensure that school security strategy keeps pace with changing circumstances and emerging security threats. Having a clear categoric overview of the location, nature, and level of threat posed by security incidents can highlight the significance of contributing and mitigating factors. It can expose trends which need to be addressed and help identify where additional controls could strengthen school and pupil security further.

12.5.2 The Service indicates that current governance arrangements provide management with adequate assurance over school and pupil security. All pupil-related security incidents are recorded in pupils' pastoral notes in SEEMIS. Where appropriate, these and other security incidents may be recorded in the Council's Health and Safety records via the YourHR system. The Service informs the police of all weapon incidents and record these in a spreadsheet. The spreadsheet is also used to record information received from the police of pupil-related weapon incidents which have occurred outwith school hours.

12.5.3 SEEMIS has an effective suite of absence reports which help the Service mitigate risks associated with unexplained absence from class, truancy, and regular absence. The system can also produce a chronological record from individual pupils' pastoral notes. However, the ability to report consistent and complete school and pupil security data in a way which allows comparisons across schools, age groups, time periods, etc is more limited.

12.5.4 Corporate Health and Safety Near Miss and Injury records include broad categories which indicate the nature of incidents, including whether violence or a weapon was involved. More specific data such as the type and source of a weapon involved, or intent and nature of an intruder, is often available in the system and is useful information but requires additional work to obtain.

12.5.5 The Education Support Weapons Incident record can be filtered and sorted but also includes additional non-school, pupil-related, weapon incidents of which the Police have informed the Service. The consistency of weapon and school detail, and the absence of categorisation restricts the usefulness of the data. For example, school names are frequently recorded with multiple variants (e.g. School A, Primary A, Primary School A, Primary A, A After School Club); and the description of similar 'weapons' varies in each record.

12.5.6 Although the Service considers current information sources provide adequate assurance over school and pupil security, more consistency in data collection and recording would increase the Service's ability to produce effective management reports. These could confirm its overall assurance of school and pupil security and may also assist the Service in the following:

- Identifying changes in school and pupil security risks
- Assessing the effectiveness of incident response
- Developing staff training and awareness
- Ensuring pupil and parent information sessions continue to be relevant
- Allowing incidents to be analysed by area, type or other variables
- Identifying where the use and development of resources will be beneficial
- Informing school and pupil security strategic decisions

12.5.7   Combined with the use and development of resources, the Council can be better placed to ensure its strategy and practice continues to protect school pupils and staff from violence and harm.

| **Recommendation** |
| The Service should ensure school and pupil security incident data is recorded in a consistent manner which allows management reporting to be enhanced. |

Service Response / Action
Agreed. The Service will explore ways in which incident data can be organised to make management information more useful and readily available.

| **Implementation Date** | **Responsible Officer** | **Grading** |
| June 2022 | Chief Education Officer | Significant within audited area |

12.5.8   The Corporate Health and Safety Lead indicated that there can be issues with over and under-reporting, largely because of the professional judgement required to determine whether an incident should be recorded. Training is available which can help ensure that the risk appetite is similar across schools. It was noted from documents provided by staff that some schools may be using Near Miss and Injury reporting guidance which has now been superseded. The Corporate Health & Safety Lead has since re-issued the latest guidance out to all Head Teachers through their forum to raise staff awareness.

12.6   Escort of Vulnerable Pupils

12.6.1   Aberdeen City Council provides transport for approximately 2,000 school pupils, around a fifth of whom have Additional Support Needs. Transport requirements are assessed via an application process and in accordance with Guidance for the Provision of Escorts, arrangements are assessed annually to ensure that vulnerable pupils are escorted safely to and from school.

12.6.2   The Passenger Transport Unit provides guides for those involved including the Pupil & Parent guide and Escorts & Drivers guide. These demonstrate the expectations, roles, and responsibilities of everyone involved.

12.6.3   Further guidance is written into taxi-operator contracts in respect of safety and the adequacy of vehicles, and contracts are governed by a liquidated damages and penalty points Performance Management System to ensure high standards are maintained. The governance framework in place should protect vulnerable pupils provided procedures are followed.

12.6.4   The Parent & Guardian's Handbook states that *"Under no Circumstances shall a child be left unattended"*. There are adequate systems and guidance in place to ensure that vulnerable pupils are safely transported to and from their place of education. These also detail the appropriate escalation procedures staff should follow in the event of an incident which merits Senior Management or Police involvement.

12.7 Assurance over Pupils' location

12.7.1 To ensure that children are properly cared for and protected, the Council needs systems and procedures which confirm their whereabouts and make it possible to act promptly in the event of a child being unaccounted for.

12.7.2 Alternative arrangements are in place for monitoring pupils' whereabouts on excursions outwith school. Monitoring arrangements for home-based schooling periods during lockdown have also varied. These variants have not been reviewed in this audit.

12.7.3 The Council's Guidance on Managing and Promoting Pupil Attendance is intended to reduce the short term vulnerability that can be caused by pupils not being in school. The Service seeks to promote good attendance and prevent truancy, creating an ethos in that good attendance and punctuality is the norm.

12.7.4 The Service has policies and procedures in place which, in combination with the Attendance Guidance, and the recording and monitoring facilities in SEEMIS, seek to prevent a deterioration in school ethos and pupil attitudes towards attending class. The policies include:

- Child Protection Policy
- Positive Relationships Policy
- Supporting Positive Behaviour Policy
- Anti-Bullying Policy
- Minimising Exclusion Policy

12.7.5 Some of these are Corporate Policies that apply across all schools whilst others are adopted / adjusted at school level to demonstrate the local commitment to making school a positive experience for all pupils.

12.7.6 Attendance can deteriorate for reasons that may stem from pupils' school life, home life, relationships, health, and wellbeing. Over prolonged periods, regular absence can be monitored using SEEMIS attendance reports. Issues are addressed by Service management in accordance with the Guidance on Managing and Promoting Pupil Attendance and, where necessary, the Children Missing from Education Policy.

12.7.7 The Guidance on Managing and Promoting Pupil Attendance requires class teachers to register pupil attendance within a set time of class commencing, i.e. morning and after lunch for primary schools and period by period following morning registration at Academies.

12.7.8 Absences must be supported by a note or phone call from parents confirming the reason that the school office records in SEEMIS. School office staff run attendance reconciliation reports in SEEMIS throughout the day, and where class teachers' input of pupil attendance varies without apparent explanation, they will escalate this through Guidance and Senior Management. The protocol is for parental contact to be made via phone or the Groupcall messaging system within 30 minutes of the unexplained absence being identified. The Police may also be contacted to reduce the period that a pupil is left at risk.

12.7.9 The systems in place to monitor the whereabouts of pupils are robust and follow up procedures are clear. Through each Child's Plan and Person Centred Risk Assessments, the Service can also determine where there may be a greater risk of truancy. SEEMIS provides an alert for class teachers to take extra care in monitoring these pupils.

12.7.10 In the event of a child trying to leave class without authorisation, teachers have been provided with guidance on the escalation and follow up protocol, which ensures the

Council makes every effort to protect children they have responsibility for on such occasions.

AUDITORS: J Dale
C Harvey
P Smith

Appendix 1 – Grading of Recommendations

GRADE	DEFINITION
Major at a Corporate Level	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.
Major at a Service Level	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited. Financial Regulations have been consistently breached.
Significant within audited area	Addressing this issue will enhance internal controls. An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on a system's adequacy and effectiveness. Financial Regulations have been breached.
Important within audited area	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.