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Loch Lomond & The Trossachs National Park Authority and Cairngorms National Park Authority

Internal audit report 2015

Complaints Handling Report

9 November 2015

Contents

This report is for:

Action

David Cameron, Corporate Services Director *(Cairngorms National Park)*

Jaki Carnegie – Director of Corporate Services *(Loch Lomond & The Trossachs National Park)*

Information

Audit Committee

Notice: About this report

This Report has been prepared on the basis set out in our Engagement Letter addressed to Loch Lomond & The Trossachs National Park Authority and Cairngorms National Park Authority ("the Clients") dated 15 June 2011 and extended as of the letter dated 28 August 2014 (the "Services Contracts") and should be read in conjunction with the Services Contract. Nothing in this report constitutes a valuation or legal advice. We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the Services Contract. This Report is for the benefit of the Clients only. This Report has not been designed to be of benefit to anyone except the Clients. In preparing this Report we have not taken into account the interests, needs or circumstances of anyone apart from the Clients, even though we may have been aware that others might read this Report. We have prepared this report for the benefit of the Clients alone. This Report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the Clients) for any purpose or in any context. Any party other than the Clients that obtains access to this Report or a copy (under the Freedom of Information (Scotland) Act 2002, through the Clients' Publication Scheme or otherwise) and chooses to rely on this Report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this Report to any party other than the Clients. In particular, and without limiting the general statement above, since we have prepared this Report for the benefit of the Clients alone, this Report has not been prepared for the benefit of any other central government body nor for any other person or organisation who might have an interest in the matters discussed in this Report, including for example those who work in the central government sector or those who provide goods or services to those who operate in the sector.

Introduction and background

The contacts at KPMG in connection with this report are:

Andy Shaw
Director, KPMG LLP
Tel: 0131 527 6673
Fax: 0131 527 6666
andrew.shaw@kpmg.co.uk

Matthew Swann
Senior Manager, KPMG LLP
Tel: 0131 527 6662
Fax: 0131 527 6666
matthew.swann@kpmg.co.uk

Rishi Sood
Assistant Manager, KPMG LLP
Tel: 0141 300 5855
Fax: 0141 204 1584
rishi.sood@kpmg.co.uk

Introduction and scope

In accordance with the 2015-16 annual internal audit plan for Loch Lomond & The Trossachs National Park Authority ("LLTNPA") and Cairngorms National Park Authority ("CNPA"), as approved by the audit committees, we have performed an internal audit of the complaints handling processes and systems at LLTNPA and CNPA ("the Authorities").

The specific objective, scope and approach, as agreed with management, is detailed in appendix one.

Background

All local authorities are required to follow the requirements of the Scottish Public Services Ombudsman's Complaints Standards Authority (CSA) by adopting the model Complaints Handling Process (CHP). The model CHP is published under section 16B of the SPSO Act 2002 (as amended by the Public Sector Reform (Scotland) Act 2010). All local authorities were required to adopt the model CHP from 2012-13 onwards.

The aim of the model CHP is to simplify and improve complaints handling through a standardised system for complaints across all local authorities.

Both LLTNPA and CNPA have adopted the SPSO Complaints Handling Process and are operating under the requirements detailed in the model. Both Authorities are operating their complaints process under refreshed policies. LLTNPA's policy was effective from May 2014 onwards. CNPA's policy was effective from March 2014 onwards. We reviewed the implementation of these policies in this report.

Executive summary: Key findings and recommendations

We identified no 'critical' or 'high' graded recommendations for either Authority in the course of our work.

LLTNPA:
We identified one 'low' graded recommendation. We also identified areas of good practice.

CNPA:
We identified two 'moderate' graded recommendations and two 'low' risk graded recommendations.

The findings identified during the course of this internal audit are summarised below. A full list of the findings and recommendations are included in this report. Management has accepted the findings and agreed reasonable actions to address the recommendations.

	Authority	Critical	High	Moderate	Low
Number of internal audit findings	LLTNPA	-	-	-	1
	CNPA	-	-	2	2
Number of recommendations accepted by management	LLTNPA	-	-	-	1
	CNPA	-	-	2	2

The audit of the complaints handling process in both Authorities showed that the controls appear to be appropriately designed and are operating effectively on the whole, however we identified areas within the CNPA controls requiring consideration. The moderate graded recommendations are summarised below:

LLTNPA

No moderate graded recommendations.

CNPA

- There is a lack of timeliness in the Authority's response to complaints. Specifically, in our sample testing we noted an inconsistency in the meeting of the three day complaint acknowledgement deadline, and an inconsistency in responding to complaints within 20 days.
- A lack of proper maintenance of complaint information by CNPA. The complaints log is incomplete and documentation to support the management and resolution of complaints is not maintained in all cases.

Executive summary: Key findings and recommendations (continued)

We summarise areas of good practice.

Areas of good practice

LLTNPA

- As shown in appendix two, LLTNPA has a 100% record in terms of meeting deadlines per the complaints handling policy and SPSO guidelines, being 100% for acknowledgements and responses.
- The complaints policy is comprehensive and details examples of where a number of different responses may be applicable. The policy clearly defines the channels of escalation of complaints and turnaround times for the handling of each type of complaint
- The complaints log contains in-depth details on each complaint and accurately records the dates of communications with the customer. This enables effective management oversight of both the volume, nature and resolution status of complaints coming through the organisation.
- The quarterly delivery group reporting is detailed. Complaints are broken down into category and trend analysis performed relating to complaint volumes. This facilitates management's understanding of the nature behind significant volume fluctuations.

CNPA

- The complaints policy is comprehensive and details examples of where a number of different responses may be applicable. The policy clearly defines the complaints and the channels of resolution available.
- The complaints log has examples of completed complaints for different types of complaints. This acts as a guide to staff when performing the recording of complaints.

Summary of findings – LLTNPA

The action plan summarises specific recommendations, together with related risks and management's responses.

Identified potential risk	LLTNPA Processes	KPMG finding
Review the adequacy of training and development of staff who handle complaints		
Risk that complaints are mismanaged and not treated appropriately in accordance with the Complaints Handling Policy.	The Complaints Handling Procedure details the process when dealing with a complaint. It is reviewed and updated when any changes are required to reflect updated guidance from the SPSO, or where there is a change to an internal LLTNPA related policy. Further guidance in the form of a handbook is provided to employees as a reference for when dealing with complaints. The Information Officer is the main point of contact in relation to complaints handling and is responsible for escalation and allocation of complaints where appropriate.	**Satisfactory**
Lack of staff training leading to the mismanagement of complaints received.	Training sessions are designed and run by the Information Officer covering the recently introduced complaints handling process, and further self learning assignments are circulated as and when required. All employees are provided with the unacceptable behaviour policy, and park rangers are provided with further training in handling confrontational situations with members of the public. New members of staff are provided with induction training covering the complaints handling processes. We reviewed the training provided to new members of staff as part of their induction and the related policies and handbooks. We confirmed that the information appropriately informs staff how the complaints handling procedure works.	**Satisfactory**

Summary of findings – LLTNPA (continued)

Identified potential risk	LLTNPA Processes	KPMG finding
Review the timeliness and accuracy of resolution of complaints		
Complaints are not resolved on a timely basis within the stated turnaround times within the policy, which in turn fails to meet the SPSO requirements for complaint resolution times.	The complaints handling process details the turnaround times and methods of processing different types of complaints. A complaint log is maintained detailing the relevant information for each complaint and is updated as the complaint proceeds. This log details dates of communications and resolutions, providing an overall summary of the complaints handling process. An electronic folder is created for each complaint where all correspondence and documentation is stored. We confirmed a sample of 25 complaints to verify that the complaints handling process is appropriately followed.	Complaints are processed appropriately and turnaround times met. Although individual complaint records identify corrective action as part of the response, as appropriate, the complaints log would benefit from this additional detail being recorded. Scope for improvement was identified in the full recording of verbal complaints and subsequent communications. **Recommendation one**

Summary of findings – LLTNPA (continued)

Identified potential risk	LLTNPA Processes	KPMG finding
Review the adequacy of the processes to escalate complaints which are difficult to resolve		
A complaint has not been escalated through to the appropriate person in order to ensure its successful resolution.	The escalation procedures are detailed in Complaints Handling Policy. On receipt of a complaint, initial consideration is give to the nature; whether it can be dealt with at the 'frontline' or requires further investigation. The relevant process is followed and response issued depending on the complaint type. Escalation details are provided to customers should they not be satisfied with the response. This is in line with SPSO guidelines. Through our testing of 25 complaints we were able to verify that, where appropriate, further escalation details are provided to customers.	**Satisfactory**
Comparison against good practice from other organisations of similar scale and SPSO's published principles and guidance		
LLTNPA may not be adopting best practice to most effectively manage and resolve complaints received.	The process is detailed on pages five to seven. KPMG also performed two comparisons: 1) Comparison against CNPA relating to the timeliness of complaint resolution. 2) Comparison against the SPSO complaints requirements checklist. The detailed results of comparisons are shown in appendix three, with no exceptions noted.	**Satisfactory**

Summary of findings – CNPA

The action plan summarises specific recommendations, together with related risks and management's responses.

Identified risk	CNPA Processes	KPMG finding
Review the adequacy of training and development of staff who handle complaints		
Risk that complaints are mismanaged and not treated appropriately in accordance with the Complaints Handling Policy.	The complaints handling policy details how complaints are classified and processed. Classifications include 'Frontline' complaints which can be dealt with within five days, and 'Investigation' complaints which tend to be complex requiring up to 20 days to resolve. This was reviewed by KPMG for appropriateness and relevancy of the content.	**Satisfactory**
Lack of staff training leading to the mismanagement of complaints received.	Online training packages are provided as well as PowerPoint training which is circulated to staff. Records are maintained to monitor staff completion of the training and reminders are sent to complete training. We reviewed the training provided to new joiners as part of their induction and the related policies and handbooks. We confirmed that the information appropriately informs staff how the complaints handling procedure works.	**Satisfactory**

Summary of findings – CNPA (continued)

Identified risk	CNPA Processes	KPMG finding
Review the timeliness and accuracy of resolution of complaints		
Complaints are not resolved on a timely basis within the stated turnaround times within the policy, which in turn fails to meet the SPSO requirements for complaint resolution times.	A complaints log tracks and records complaints, as and when received. The log provides the facility to record relevant information regarding nature and status as the complaint progresses. The log contains areas to enter information which highlights to the reader whether or not the policy is being adhered to in terms of turnaround times and the adequacy of responses. We tested a sample of 22 complaints to verify that the complaints handling process is appropriately followed.	There is a lack of timeliness in the Authority's response to complaints. Specifically, in our sample testing we noted an inconsistency in the meeting of the three day complaint acknowledgement deadline, and an inconsistency in responding to complaints within 20 days. Of the 22 complaints tested, 33% were not acknowledged within the 3 day deadline, and 55% not responded to within the 20 day deadline. **Recommendation one** We noted that there is a lack of maintenance of complaint information by CNPA. The complaints log is incomplete and documentation to support the management and resolution of complaints is not maintained in all cases. **Recommendation two**

Summary of findings – CNPA (continued)

Identified risk	CNPA Processes	KPMG finding
Review the adequacy of the processes to escalate complaints which are difficult to resolve		
A complaint has not been escalated through to the appropriate person in order to ensure its successful resolution.	Along with the CHP policy document, the training undertaken makes clear to employees that it is the responsibility of the member of staff receiving the complaint to pass the complaint to the relevant Head of Service, where necessary. An employee can liaise with the Governance and Corporate Performance Manager to facilitate escalation to the appropriate CNPA contact. Escalation details are provided to customers should they not be satisfied with the response. This is in line with SPSO guidelines. Through our testing of 25 complaints we were able to verify that, where appropriate, further escalation details were being provided to customers	**Satisfactory**
Comparison against good practice from other organisations of similar scale and SPSO's published principles and guidance		
LLTNPA may not be adopting best practice to most effectively manage and resolve complaints received.	The process is detailed on pages nine to 11. KPMG also performed two comparisons: 1) Comparison against CNPA relating to the timeliness of complaint resolution 2) Comparison against the SPSO complaints requirements checklist. The detailed results of these comparisons are located at appendix three, with several exceptions identified.	The CHP policy has not been reviewed since it was introduced in March 2014. **Recommendation four** We noted that there is no quarterly production of performance management information relating to complaints handling produced by CNPA. This is not in line with an SPSO requirement as detailed in appendix two. **Recommendation five**

Action plan - LLTNPA

The action plan summarises specific recommendations, together with related risks and management's responses.

Finding(s) and risk	Recommendation(s)	Agreed management actions
1 Documentation of complaints		Low
The complaints log lacks detail of the action taken as a result of each complaint received, and there is a lack of documentation of telephone communications with stakeholders. The lack of detail of the whether action has been taken limits the usefulness of the log as management information. Review of the log does not make it clear if an action is required or has been taken; there is a risk that a complaint is not resolved on a timely basis or is addressed multiple times with a differing outcomes being reached. Having complete documentation evidencing the management and outcome of a complaint is necessary to demonstrate a robust control environment and to be able to supply SPSO any evidence required for a complaint escalated to it.	We recommend that the complaints log is updated in order to facilitate entry of information relating to whether an action is required and details of the action. Management should reiterate to LLTNPA staff the importance of documenting all actions relating to each complaint to ensure that the Authority can demonstrate the robustness of the Complaints Handling control environment. Management could introduce template work papers to minute verbal communications with a complainant.	Accepted, although it may not be necessary to introduce a template as staff are becoming adept at noting the appropriate information via email to the Information Officer. **Responsible officer:** Information Officer **Implementation date:** 31 January 2016

Action plan – CNPA

The action plan summarises specific recommendations, together with related risks and management's responses.

Finding(s) and risk	Recommendation(s)	Agreed management actions
1 Responding to complaints on a timely basis		Moderate
There is a lack of timeliness in the Authority's response to complaints. Specifically, in our sample testing we noted an inconsistency in the meeting of the three day complaint acknowledgement deadline, and an inconsistency in responding to complaints within 20 days. We reviewed 22 complaints and 33% were not acknowledged within the 3 day deadline, and 55% not responded to within the 20 day deadline. This presents the risk that stated turnaround times in the policy and as required by the SPSO are not being met.	We recommend that management, in conjunction with training, should introduce a standardised acknowledgement communication to be issued to stakeholders upon receipt of complaints. This would improve CNPA's complaints handling efficiency with immediate acknowledgement of each complaint. Local management should reiterate the 20 day complaint resolution target to all CNPA staff. A process should be established by management to introduce regular reporting of management information in relation to the timeliness of acknowledgements being sent out and complaints being resolved to facilitate the meeting of target deadlines on a consistent basis.	Accepted. Policy to be reviewed and amended, and all documentation to be stored in on location in records management system. **Responsible officer:** Helen Jenkins **Implementation date:** 31 January 2016

Action plan – CNPA (continued)

Finding(s) and risk	Recommendation(s)	Agreed management actions
2 Maintenance of complaints documentation		Moderate
The complaints log is incomplete with information missing relating to action taken, complaint outcomes, and complaint closure. Supporting documentation evidencing the management and resolution of complaints is not consistently retained. A lack of documentation evidencing effective operation of the complaints process does not make it clear whether a complaint has been resolved which could lead to stakeholder dissatisfaction as an oversight could be made by CNPA. A further risk is that the lack of a complete and clearly documented complaints log poses limitations in demonstrating a robust and effective control environment for complaints handling.	We recommend that the CHP policy document is reviewed by local management to place more emphasis on the requirement to maintain and centrally store all complaints related documentation. Regular refresher training should be provided to CNPA staff to ensure awareness of this responsibility throughout the organisation. Senior management should formally communicate to all CNPA staff (via this ongoing training) the requirement to keep the complaints log up to date and complete with the details of each complaint.	Accepted. Policy to be reviewed and amended, and all documentation to be stored in on location in records management system. **Responsible officer:** Helen Jenkins **Implementation date:** 31 January 2016

Action plan – CNPA (continued)

Finding(s) and risk	Recommendation(s)	Agreed management actions
3 Lack of regular review of CHP policy		Low
The CHP policy has not been reviewed (to ensure relevancy) since it was introduced in March 2014. By not being reviewed regularly, there is a risk the policy lacks relevance.	We recommend management establishes a formal timetable to review the CHP policy on an annual basis. Details of the reviewer and date of review should be documented and retained in order to evidence the review.	Accepted. CHP policy to be reviewed on an annual basis. **Responsible officer:** Helen Jenkins **Implementation date:** 31 January 2016

Finding(s) and risk	Recommendation(s)	Agreed management actions
4 Lack of frequent performance management information		Low
CNPA does not produce quarterly performance management information relating to complaints handling produced by CNPA. This is not in line with an SPSO requirement as detailed in appendix two. There is a risk of a lack of appropriate and timely resolution of complaints if there is no regular management information relating to the Authority's performance in handling complaints for management to review.	A process should be established by management to introduce regular reporting of management information in relation to the timeliness and appropriate resolution of complaints.	Accepted. A report will be made quarterly to the senior Management Team. It should be pointed out that complaint handling is covered by KPI reporting to the Board on an annual basis. **Responsible officer:** Helen Jenkins **Implementation date:** 31 January 2016

Appendices

Appendix one

Objective, scope and approach

In accordance with the 2015-16 internal audit plan for Loch Lomond & The Trossachs National Park Authority and Cairngorms National Park Authority ("the Authorities"), we will undertake an internal audit review of complaints handling.

Objective

The objective of the audit is to assess the adequacy and effectiveness of arrangements to mitigate the following risks:

- Non-compliance with the SPSO's model code of conduct;
- Failure to respond and / or resolve complaints in a timely manner has a negative reputational impact; and
- Informal complaints are not recorded / reported / actioned in a timely manner, which results in formal complaints or an extended resolution timetable.

Scope

The review will focus on the processes and controls in relation to handling complaints. The review will include consideration of:

- comparison of the complaints policy with SPSO's published principles and guidance;
- the adequacy of training and development of staff who handle complaints;
- the timeliness and accuracy of resolution of complaints;
- the adequacy of the processes to escalate complaints which are difficult to resolve; and
- comparison against good practice from other organisations of similar scale.

Approach

We will adopt the following approach in this review:

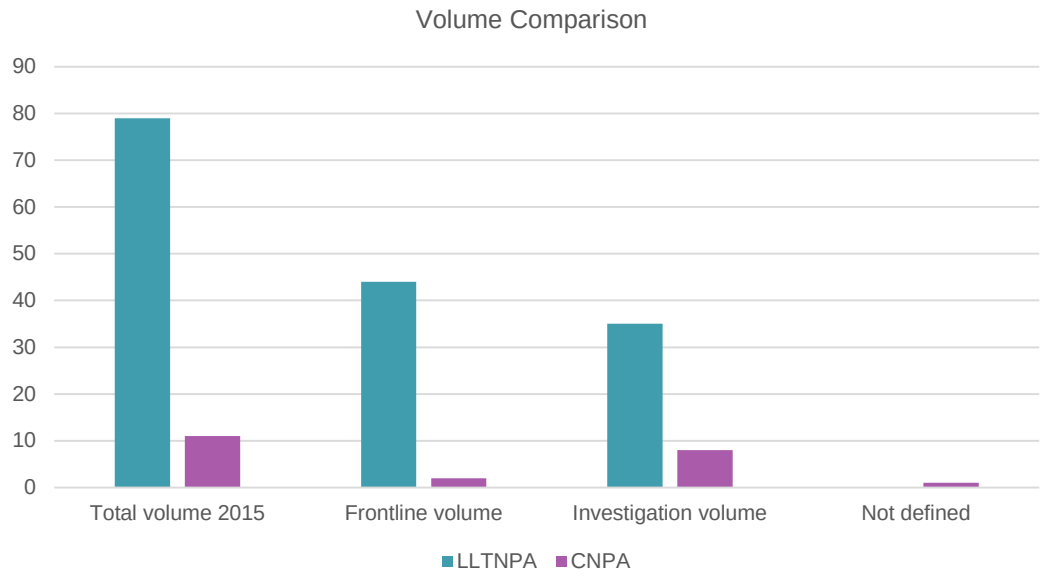
- project planning and scoping;
- conducting interviews with staff to gain an understanding of processes and procedures;
- identifying and agreeing key risks and controls with management;
- reviewing the adequacy and effectiveness of established processes;
- consideration of performance against good practice including the Model Complaints Handling Process; and
- agree findings and recommendations with management.

Comparisons of complaint metrics between LLTNPA and CNPA

The chart compares the volume of complaints across both Authorities.

LLTNPA has a higher number of complaints coming through the organisation due to a higher level of activity relative to CNPA. The number of low risk 'frontline' complaints outweighs the number of complex high risk 'investigation' complaints.

CNPA had significantly less complaints recorded in 2015, the majority of which are complex investigation complaints.



Timeliness Comparison	LLTNPA	CNPA
Acknowledged in line with policy	100%	66%
Responded in line with policy	100%	55%

LLTNPA has a 100% record in terms of meeting deadlines per the complaints handling policy and SPSO guidelines, being 100% for acknowledgements and responses.

CNPA has encountered difficulty in appropriately managing all complaints. Recommendations have been made by KPMG in this report in order to address this issue.

Appendix three

SPSO Act comparison

The table below sets out requirements as stated by the model complaints handling process, as published under section 16B of the SPSO Act 2002 (as amended by the Public Sector Reform (Scotland) Act 2010).

SPSO requirement	LLTNPA	CNPA
Does the CHP adopt the text and layout of the published model CHP?	✓	✓
Does the complainant facing CHP adopt the text and layout of published model complainant facing CHP?	✓	✓
Does CHP include appropriate foreword from organisation's chief executive?	✓	✓
Does the CHP provide an appropriate definition of a complaint?	✓	✓
Does the CHP explain the types of issues which may be considered as a complaint?	✓	✓
Does the CHP explain the types of issues which may be considered through CHP?	✓	✓
Does the CHP include appropriate guidance on handling anonymous complaints?	✓	✓
Does the CHP clarify who can make a complaint?	✓	✓
Does the CHP cover complaints involving more than one department?	✓	✓
Does the CHP cover complaints involving other organisations or contractors who provide a service on behalf of the organisation?	✓	✓
Does the CHP explain how a complainant may make a complaint?	✓	✓
Does the CHP explain the issues to be considered on the receipt of a complaint?	✓	✓
Does the CHP explain the basis for an extension to the timeline at Frontline resolution?	✓	✓
Does the CHP explain when to escalate a complaint to the investigation stage?	✓	✓
Does the CHP explain what to do when a complaint is received at the investigation stage?	✓	✓
Does the CHP explain the requirement to acknowledge complaints within three working days at the investigation stage?	✓	✓
Does the CHP explain the requirement to provide a full response to complaints within 20 working days at the investigation stage?	✓	✓
Does the CHP explain the basis for an extension to the timeline at the investigation stage	✓	✓
Does the CHP explain the required action when closing the complaint at the investigation stage?	✓	✓

SPSO Act comparison (continued)

SPSO requirement	LLTNPA	CNPA
Does the CHP explain the requirement to provide information about the SPSO at the conclusion of the investigation?	✓	✓
Does the CHP explain the roles and responsibilities of all staff involved in complaints handling?	✓	✓
Does the CHP cover complaints about senior staff?	✓	✓
Does the CHP include the requirement to record all appropriate details in relation to the complaint?	✓	✓
Does the CHP commit to publishing complaints outcomes, trends and actions taken on a quarterly basis and reporting information on complaints to senior management regularly (and at least quarterly?)	✓	× See finding number four on page 14 of this report for more detail.
Does the CHP include the requirement to learn from complaints?	✓	✓
Does the CHP include the requirement to report performance in handling complaints annually?	✓	✓
Does the CHP refer to legal requirements in relation to confidentiality issues?	✓	✓
Does the CHP refer to managing unacceptable behaviour?	✓	✓
Does the CHP refer to support for the complainant?	✓	✓
Does the CHP set a time limit of six months to consider the complaint, unless there are special circumstances for considering complaints beyond this?	✓	✓

Appendix four

Classification of findings

The following framework for internal audit ratings has been developed and agreed with management for prioritising internal audit findings according to their relative significance depending on their impact to the process.

Rating	Definition	Examples of business impact	Action required
Critical	Issue represents a control weakness, which could cause or is causing severe disruption of the process or severe adverse effect on the ability to achieve process objectives.	■ Potential financial impact of more than £400,000. ■ Detrimental impact on operations or functions. ■ Sustained, serious loss in brand value. ■ Going concern of the organisation becomes an issue. ■ Decrease in the public's confidence in the Authority. ■ Major decline in service/product delivery, value and/or quality recognised by students and customers. ■ Contractual non-compliance or breach of legislation or regulation with litigation or prosecution and/or penalty. ■ Life threatening.	■ Requires immediate notification to the audit and compliance committee. ■ Requires executive management attention. ■ Requires interim action within 7-10 days, followed by a detailed plan of action to be put in place within 30 days with an expected resolution date and a substantial improvement within 90 days. ■ Separately reported to chairman of the audit and compliance committee and executive summary of report.
High	Issue represents a control weakness, which could have or is having major adverse effect on the ability to achieve process objectives.	■ Potential financial impact of between £200,000 to £400,000. ■ Major impact on operations or functions. ■ Serious diminution in brand value and/or market share ■ Probable decrease in the public's confidence in the Authority. ■ Significant decline in service/product delivery, value and/or quality recognised by students and customers. ■ Contractual non-compliance or breach of legislation or regulation with probable litigation or prosecution and/or penalty. ■ Extensive injuries.	■ Requires prompt management action. ■ Requires executive management attention. ■ Requires a detailed plan of action to be put in place within 60 days with an expected resolution date and a substantial improvement within 3-6 months. ■ Reported in executive summary of report.

Classification of findings (continued)

Rating	Definition	Examples of business impact	Action required
Moderate	Issue represents a control weakness, which could have or is having significant adverse effect on the ability to achieve process objectives.	■ Potential financial impact of between £50,000 to £200,000. ■ Moderate impact on operations or functions. ■ Brand value and/or market share will be affected in the short-term. ■ Possible decrease in the public's confidence in the Authority. ■ Moderate decline in service/product delivery, value and/or quality recognised by students and customers. ■ Contractual non-compliance or breach of legislation or regulation with threat of litigation or prosecution and/or penalty. ■ Medical treatment required.	■ Requires short-term management action. ■ Requires general management attention. ■ Requires a detailed plan of action to be put in place within 90 days with an expected resolution date and a substantial improvement within 6-9 months. ■ Reported in executive summary of report.
Low	Issue represents a minor control weakness, with minimal but reportable impact on the ability to achieve process objectives.	■ Potential financial impact of less than £50,000. ■ Minor impact on internal business only. ■ Minor potential impact on brand value and market share. ■ Should not decrease the public's confidence in the Authority. ■ Minimal decline in service/product delivery, value and/or quality recognised by students and customers. ■ Contractual non-compliance or breach of legislation or regulation with unlikely litigation or prosecution and/or penalty. ■ First aid treatment.	■ Requires management action within a reasonable time period. ■ Requires process manager attention. ■ Timeframe for action is subject to competing priorities and cost/benefit analysis, eg. 9-12 months. ■ Reported in detailed findings in report.

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