

Appendix A

Control Environment Assurance Category

Control Assurance Categories	Narrative for Audit Report Conclusion
None	None - We are not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks were not being well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives
Limited	Limited - We are able to offer limited assurance in relation to the areas reviewed and the controls found to be in place. Some key risks were not well managed and systems required the introduction or improvement of internal controls to ensure the achievement of objectives.
Reasonable	Reasonable - We are able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally risks were well managed, but some systems required the introduction or improvement of internal controls to ensure the achievement of objectives
Comprehensive	Comprehensive - We are able to offer comprehensive assurance as the areas reviewed were found to be adequately controlled. Internal controls were in place and operating effectively and risks against the achievement of objectives were well managed.

Control Weakness Risk Assessment Categories

RISK ASSESSMENT	LIKELIHOOD	IMPACT
SIGNIFICANT	HIGH	HIGH
MODERATE	LOW	HIGH
MODERATE	HIGH	LOW
LOW	LOW	LOW

