

Internal Audit Report

Repairs Right First Time

30 January 2024

PL2306

**Overall
Assessment**

Limited Assurance

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This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2023/24 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2023. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Public Sector Internal Audit Standards (PSIAS) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management’s responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall
Assessment

Limited
Assurance

Overall opinion and summary of findings

Review of the Council's Repairs Right First Time (RRFT) processes has highlighted significant design and operating effectiveness gaps in the procedures and controls established to ensure that the Council meets the Scottish Housing Regulator's (SHR) Repairs right first time [indicator 10 of the Scottish Social Housing Charter](#). There are two requirements within Indicator 10: the number of reactive repairs completed right first time during the reporting year, and the total number of reactive repairs completed during the reporting year. Specific process deficiencies and areas of improvement include:

- Annual regulatory reporting to the SHR on indicator 10 of the Charter is inaccurate as:
 - a) the current repair procedures do not include an accurate measure to completely record or identify recalls to existing repairs. As a result, the original repair to a recall is considered as RRFT whereas it should not be included in the RRFT data, as per SHR guidance
 - b) the data set used to calculate recalls, required to be excluded from RRFT data, includes all repairs carried out since 2019 and not just during the reporting year, as required by the SHR.

The review also highlighted data quality and completeness issues.

- Effective processes to monitor quality of internal operative performance against housing service standards and contractor performance against their contractually agreed key performance indicators (KPIs), require to be established. Improvements are needed to ensure that contractor performance including overspends accrued from repeat call outs are identified, recorded, and escalated through formal contract monitoring arrangements.

- Quality assurance procedures to conduct post inspection visits, review of invoices over the agreed threshold of variance between estimated and actual cost, monitoring of recall invoices, and stock monitoring procedures require to be formalised and documented.
- Moderate improvement is required to the repairs information published on Council website to ensure the information is complete, up to date and easily accessible.

Areas of good practice

Areas of good practice noted during this review include:

- numerous, accessible ways for tenants to report repairs
- efficient and easy process for allocating/updating jobs on the Total mobile system
- regular monitoring and reporting of repair targets and communication to relevant officers
- significant reduction in internal operatives' appointment waiting times due to management review and monitoring during weekly meetings.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
1. Repairs right first-time procedures and training			Finding 5 – Repairs Information available to Customers	Low Priority
2. Performance data recording, collection, and reporting			Finding 1 – Measuring and Regulatory reporting of RRFT data	High Priority
			Finding 2 – Internal Operative and Contractor Performance Monitoring	Medium Priority
3. Cost controls, payments, and invoicing			Finding 3 – Quality Assurance Processes	Medium Priority
4. Risk management			Finding 4 – Risk Management of RRFT performance issues	Low Priority

[See Appendix 1 for Control Assessment and Assurance Definitions](#)

Background and scope

As of 31 March 2023, the City of Edinburgh Council (the Council) owned circa 20,658 homes, let out to Council tenants. As a social landlord, the Council is responsible for the maintenance of these homes. Depending on the nature of the issue, repairs are categorised as a) responsive repairs – reactive repairs, some of which can be emergency and out of hours; b) planned maintenance – upgrades to kitchens, bathrooms and other improvement programmes, and c) maintenance and electrical – which includes gas and fire safety related works, adaptations, and lift repairs.

As a social landlord, the Council is required to report performance to the [Scottish Housing Regulator](#) (SHR) through the Annual Return on the Charter (ARC). [Indicator 10](#) of the Charter considers performance for completion of reactive repairs and requires landlords to report on the percentage of reactive repairs carried out in the last year completed right first time.

[The SHR technical guidance](#) provides a definition of ‘completed right first time’ and to meet this a reactive repair must be completed within the appropriate target timescale agreed locally, and without the need for an operative to be recalled to work on a defect within the first year. The locally agreed timescales for the Council are 1 working day for an urgent repair and 20 working days for a routine repair.

During 2022/23, the Council completed 45,017 reactive repairs with 31,969 (71%) completed 'right first time'. This is a slight improvement on Council performance for 2021/22 (70.1%) and a decrease on performance for 2020/21 (85.3%). A similar reduction in performance for the Scottish average was noted (2022/23: 87.8%, 2021/22: 88.3% and 2020/21: 91.5%).

[In June 2019](#), in recognition that performance was flatlining and in some areas decreasing across other key service areas, a Housing Service Improvement plan (HSIP) was presented to the Housing and Economy Committee, which is reported to committee on a six-monthly basis most recently [October 2023](#) and includes a range of improvement activities related to repairs. The HSIP also includes a [Performance Dashboard](#) which includes several key performance indicators for repairs.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established to ensure the Council’s approach and performance for completing repairs ‘right first time’ are in line with the criteria for indicator 10 of the [Scottish Social Housing Charter](#), including completion of all aspects of the repair within the Council’s target timescale and no recall to resolve subsequent defects within 12 months.

Risks

- Service delivery
- Regulatory and Legislative Compliance
- Financial and Budget Management
- Supplier, Contractor, and Partnership Management
- Health and Safety

Limitations of Scope

The following areas were excluded from scope:

- This audit only considered ‘Reactive’ repairs right first time in line with the Scottish Social Housing Charter indicator 10
- Mixed Tenure Repairs were excluded from this scope as it was reviewed in a separate audit, [reported to the GRBV Committee in November 2023](#)
- Repairs related to voids (empty properties) were excluded from scope as this is subject to a separate 23/24 audit.

Reporting Date

Testing was undertaken between 31 October 2023 and 7 December 2023.

Our audit work concluded on 7 December 2023 and our findings and opinion are based on the conclusion of our work as at that date.

Findings and Management Action Plan

Finding 1 – Measuring and Regulatory Reporting of RRFT data

Finding Rating	High Priority
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The Scottish Housing Regulator (SHR) mandates social landlords to provide accurate information on their performance against the Social Housing Charter indicators and standards, through an Annual Return on the Charter. [Indicator 10](#) of the charter relates to the percentage of reactive repairs completed right first time (RRFT), carried out during the reporting year. [SHR guidance](#) also clarifies that if a repair follows up with any recall during the same reporting year, then that repair should be excluded from the RRFT data.

Our review identified that the Council does not have an established measure to accurately record and report the recall data. Whilst the number of completed repairs can be measured, repairs right first-time data cannot be accurately reported as the number of recalls is not recorded accurately. The existing procedures to record repairs in Customer contact system (Verint) and Housing Management system (NEC) includes recording of new repairs but no guidelines to record a recall. Officers rely on duplicate schedule of rates (SOR) codes; however, it is not an accurate measure to identify the recalls.

The Council is also not accurately reporting the number of recalls on reactive repairs completed within a reporting year, as the data set currently used to report RRFT number to SHR, includes all repeat SOR codes carried out since 2019 and not just those completed during the reporting year. It was identified through audit discussions with officers that there is no documented procedure to assist officers with collating the required reporting data, in line with the SHR requirements.

Review of the reactive repairs data also highlighted data quality and completeness issues. 1,050 (out of 36,994) repair lines for the reporting year 2022/23 were incomplete or inaccurate, as they did not have a completion date or completion date prior to the issue date. Management advised that these repairs were excluded in the SHR data return, leading to an inaccurate annual return. This should be noted in the comments section of the return submission.

Risks

- **Governance and Decision Making** – poor data quality leading to inadequate management review of recalls to ensure repairs are carried out right the first time
- **Financial and Budget Management** – increased recalls leading to repairs overspend
- **Regulatory and Legislative Compliance** – incomplete and inaccurate regulatory reporting to the SHR
- **Service Delivery** – the Council may be unable to provide a housing repairs service within Housing Repairs service standard timescales

Recommendations and Management Action Plan: Measuring and Regulatory Reporting of RRFT data

Ref.	Recommendation	Agreed Management Action	Action / Owner Lead Officers	Timeframe
1.1	A procedure note aligned to the SHR technical guidance for collating and submitting data for the Annual Return on the Charter (ARC) should be developed and documented to	A procedure note will be produced outlining the approach to capturing more accurate data for future returns.	Owner: Executive Director of Place Lead Officers:	31/05/2024

	<p>ensure that the SHR definition and criteria of repairs right first time is being met. This should include clarification on:</p> <ul style="list-style-type: none"> • data points to be included and excluded e.g., emergency repairs • filters to ensure data is reported only for the correct reporting period • parameters within Microsoft Access, used to run the reports • secondary review by a senior officer to ensure that the data reported to the SHR is complete and accurate. 		<p>Service Director, Housing and Homelessness Head of Housing Operations</p>	
1.2	<p>A defined procedure (preferably automated) should be established to accurately identify recalls. It is also recommended for Housing Services to consult with Digital Services for advice and support on system improvements. In the interim, a manual workaround should be developed, documented, and communicated to Customer services and Housing teams, until a system improvement is identified and established.</p>	<p>Manual workaround to be implemented.</p> <p>Phased implementation for automated process. Step 1 – engage with ICT on automated procedure.</p>	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	31/05/2024
1.3	<p>Data quality and completeness checks should be formally introduced to ensure that the repairs data in system, including completion date, is accurate and complete. The checks should include but not be limited to the following:</p> <ul style="list-style-type: none"> • data check frequency • identification of thematic reasons for data quality issues, and • remedial actions to prevent reoccurrence. 	Agreed.	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	30/06/2024
1.4	<p>Housing Services Team should notify the Scottish Housing Regulator about the inaccuracy of historical data returns and provide details of revised process to ensure the accuracy of future returns once developed.</p>	The Scottish Housing Regulator will be contacted and informed.	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	<p>31/01/2024 SHR notified 25/1/2024 Evidenced as complete.</p>

Finding 2 –Internal Operative and Contractor Performance Monitoring

Finding Rating	Medium Priority
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The Council's Contract and Grant Management (CAGM) team has established [contract management guidance](#) and a [Contract management manual and toolkit](#) to support services in implementing a consistent contract management process across the Council, and ensure procured services provide best value for the Council. IA review highlighted that although contractor's performance against their contractually agreed key performance indicators (KPIs) is listed as an agenda item for monthly meetings, KPI reports are not currently monitored monthly.

Review of the PCS-T tracker (Public Contract Scotland- Tender: central tracker for contract related documents maintained by CAGM team) for agendas, minutes, action plans and KPI reports covered in monthly meetings with twelve contracts for the last twelve months, highlighted that only 59% of the monthly meetings were minuted.

Audit discussions have also highlighted that a process to develop KPI reports, capturing contractor performance against all the contract KPIs, and discussion with contractors on their performance against those KPIs, has not yet been established. Cost controls within the provided minutes covered costs outstanding to the contractor but did not cover overspend.

Review of the performance monitoring arrangements for internal operatives highlighted that while there is an informal process to review the number of completed jobs, there is no established process to measure the quality of individual operatives' performance against the Council housing repairs service standards.

Management has advised that incomplete or inadequate work would generally be identified through customer complaints and corrective actions are verbally discussed or emailed to operatives/contractors. An action plan may be used, however, there is no documented process to formally record or monitor issues. Discussions with the Housing Team Leaders also highlighted that they are not adequately trained on Total Mobile system to review the performance of internal operatives and contractors, and their compliance with KPIs.

Risks

- **Service Delivery** – the Council may be unable to provide a housing repairs service within housing repairs service standard timescale
- **Supplier, Contractor and Partnership Management** – contractors' potential non-compliance to the contractually agreed KPIs
- **Financial and Budget Management** – contractors' breach to the contractually agreed KPI's do not provide best value to the Council and inadequate performance monitoring leading to potential overspend
- **Regulatory and Legislative compliance** – inadequate performance leading to potential breach of SHR RRFT regulatory requirements
- **Reputational** – delayed repairs service does not meet the Council standards and tenants' expectations leading to dissatisfied citizens
- **Fraud and Serious organised crime** –poor quality repairs service leading to potential overspend and fraud may not be detected.

Recommendations and Management Action Plan: Internal Operative and Contractor Performance Monitoring

Ref.	Recommendation	Agreed Management Action	Action Owner / Lead Officers	Timeframe
2.1	Improvements for contractor performance monitoring and reporting should be implemented to ensure	Agreed. Changes to strengthen contract management across the service has been	Owner: Executive Director of Place	30/06/2024

	<p>compliance with the Council's Contract Management guidance, manual and toolkit.</p> <p>This should include but not limited to central review and monitoring of contractors' performance against KPIs to ensure contractors are achieving the repair completion standards. This should be formally recorded to enable effective senior management oversight and remedial actions to improvement performance, where required.</p>	<p>identified as a priority as part of the Housing and Homelessness Service review.</p> <p>Development of KPI reporting will require systems development.</p> <p>Phased implementation:</p> <p>Step 1 – gap analysis against contract management framework to identify where contract management procedures require to be further strengthened.</p> <p>Step 2 – engage with ICT to identify system development requirements to deliver KPI reports by contractor.</p>	<p>Lead Officers:</p> <p>Service Director, Housing and Homelessness</p> <p>Head of Housing Operations</p>	
2.2	<p>A process to monitor operative and contractor performance including the following provisions should be established:</p> <ul style="list-style-type: none"> • completing repairs within the agreed KPI timescales • completing right first time minimising the need for recall • ensuring a completion date is recorded on the Total mobile system in a timely manner • quality assurance processes outlined in 3.1 should be carried out to ensure repairs are completed adequately and to the required standard • an action plan when KPI's are not being met; it should be recorded and monitored by Council officers and should include who is responsible and when the action is to be completed by. 	<p>A process will be put in place to monitor performance against quality of work, including recalls.</p>	<p>Owner:</p> <p>Executive Director of Place</p> <p>Lead Officers:</p> <p>Service Director, Housing and Homelessness</p> <p>Head of Housing Operations</p>	31/07/2024
2.3	<p>Monthly meetings with all Contractors should be carried out and formally minuted, utilising the contract review meeting guidance within the Council's Contract Management Toolkit. This should include recording discussions on contract controls, including reporting on agreed KPIs and costs overspends.</p>	<p>Monthly contract meetings are in place and performance discussed, work will be undertaken to ensure meetings are minuted and recorded on the system. Appendix 1 to the Contract Management toolkit will be mandatory for all contractor meetings.</p>	<p>Owner:</p> <p>Executive Director of Place</p> <p>Lead Officers:</p> <p>Service Director, Housing and Homelessness</p> <p>Head of Housing Operations</p>	31/05/2024

	<p>It is also recommended these are uploaded to PCS-T (Public Contract Scotland-Tender) system and monitored to ensure records are centrally available and complete and up to date records can be demonstrated.</p>	<p>Inclusion of KPI reports to support contract management meetings will be dependent on action outlined at 2.1 related to systems development.</p> <p>Housing Service review consultation will propose the creation of a service wide commissioning and contracts manager/service to consolidate all external spend and monitoring thereof.</p>		
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Finding 3 – Quality Assurance Processes

Finding
Rating

Medium
Priority

There are no documented quality assurance procedures for reactive repairs processes, including post inspection of completed works, approval of invoices over the agreed tolerance threshold, monitoring of invoicing on recalled repairs and checks on materials and van stock.

Post Inspection Visits: Post inspection site visits to check the quality of repairs are required to be recorded on the site visit forms. There is however no documented evidence available to substantiate these post inspections visits.

Invoice Approval: As per the Housing team operational guidance, any repair work invoiced over the agreed tolerance threshold of estimated versus the actual cost (*in-house: 150% or £250, whichever is lower; for sub-contractor: 50% or £75, whichever is lower*), is flagged for verification and requires authorisation by a Team leader (TL). Whilst there is a manual on how to run the report, there is no written guidance to support these authorisations and TLs advised that it is based on their experience and discretion. Discussions with TLs highlighted that they process several authorisations each day and are not always able to provide a detailed assessment for every invoice unless it is of significantly high value. Lack of a clear authorisation guidance could lead to high repair overspend for the Council.

Recall Invoices: As set out in [Finding 1](#), recalled jobs are not uniquely identified therefore invoices for recalls, which could include duplicate invoices for the same repair leading to potential contractor overspend, are not able to be reviewed and monitored. Management has advised that some recalled jobs

are emailed directly to the contractor by a team leader or repairs direct and not added to the system. Consequentially these recall jobs are not formally documented or monitored.

Stock Monitoring: Audit discussions highlighted that officers monitor and report operatives and contractors purchasing materials and stock for repair van using their trade authorisation card with an external supplier, however these monitoring procedures are not formalised and documented.

Risks

- **Service Delivery** – failure to identify areas of improvement and learning needs required to improve performance
- **Financial and Budget Management** – the Council may not achieve best value and may be charged for recall jobs or works not completed; overspend not adequately monitored leading to financial loss for Council
- **Governance and Decision Making** – management are unaware of performance issues and make uninformed decisions
- **Reputational** – errors may not be rectified and could affect customer experience
- **Fraud and Serious Organised crime** – Lack of documented guidance on invoice approval and stock monitoring leading to Team Leader discretion/oversight, exposing the process to potential fraud.

Recommendations and Management Action Plan: Quality Assurance Processes

Ref.	Recommendation	Agreed Management Action	Action Owner / Lead Officers	Timeframe
3.1	A documented quality assurance and post inspection programme should be developed to review the completion and quality of repairs carried out. The programme should include a clear methodology which sets out: <ul style="list-style-type: none"> • sample size of cases to be reviewed 	Agreed. Approval for a post-work inspection team is currently pending with a view to embedding in the service structure as part of the service review.	Owner: Executive Director of Place Lead Officers:	30/06/2024

	<ul style="list-style-type: none"> frequency and officer responsibility for quality reviews documentation to support these quality assurance inspections lessons learned and remedial work to be performed officers' responsibility for review of the results of quality assurance exercises. 		Service Director, Housing and Homelessness Head of Housing Operations	
3.2	<p>A documented procedure for approvals/verification of repairs out with the tolerance threshold should be created and should include:</p> <ul style="list-style-type: none"> defined thresholds for internal operatives and contractors nature of checks to be completed prior to authorisation sample size and frequency of reviews, if applicable officers' responsibility to debrief the results of quality checks into staff training. 	<p>Agreed.</p> <p>Defined tolerance thresholds are in place. Guidance and training for Team Leaders will be developed to give direction on reviewing and approving repairs that exceed these tolerances and will be documented in a formal written procedure.</p>	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	30/06/2024
3.3	<p>Stock monitoring procedures should be formalised and documented. The procedure should include but not be restricted to sample reviews of:</p> <ul style="list-style-type: none"> operative spend and visits against their repair jobs purchases per address to check there are no duplicate purchases sub-contractor spend. 	<p>Agree that the current practice requires to be formally documented and reviewed to ensure it is comprehensive.</p>	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	30/04/2024
3.4	<p>A sample of invoices for recalled jobs should be reviewed and monitored, subject to the implementation of management action 1.2.</p>	<p>A sample check of invoices for recalled jobs will be carried out.</p>	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	31/07/2024

Finding 4 –Risk Management of RRFT performance issues

Finding
Rating

Low Priority

A review of the Housing property risk register highlighted that no specific risks related to repairs right first time were recorded within the service risk register, either in relation to monitoring or reporting.

It was noted there was a wider repair risk noted within the Housing and Homelessness risk register at directorate level, however, that would not allow for a focussed monitoring of specific performance risks at the operational service level.

Risks

- **Governance and Decision Making** – risks are not effectively identified and managed at service level.

Recommendations and Management Action Plan: Risk Management of RRFT performance issues

Ref.	Recommendation	Agreed Management Action	Action Owner / Lead Officers	Timeframe
4.1	<p>A review of risks related to repairs right first time should be undertaken, and risks identified should be recorded within the Housing Property risk register. This should include the risks associated with the issues raised in this report.</p> <p>Risks should be discussed with all relevant Operational Managers with mitigating actions agreed, recorded, and tracked, as required.</p> <p>Risks should be embedded into regular team meeting discussions to increase risk awareness, with support sought from the Council's Corporate Risk team, if required.</p>	<p>A review of risks related to Repairs Right First Time will be undertaken and included in the risk register as appropriate.</p>	<p>Owner: Executive Director of Place</p> <p>Lead Officers: Service Director, Housing and Homelessness Head of Housing Operations</p>	30/04/2024

Finding 5 – Repairs Information available to Customers

Finding
Rating

Low Priority

Our review of the housing repairs information on the [Council's website](#) highlighted that while the information provided to tenants is adequate, the following information is not complete:

- the Repairs policy has not been reviewed or updated since 2018, is not version controlled and has no formally allocated owner
- information in the Repairs policy is not up to date and requires review, for example, the repairs appointments section
- the repairs contact telephone number for routine repairs is not published on 'Reporting a repair' page of the website.

Risks

- **Reputational** – information available to citizens is inaccurate or not up to date
- **Service Delivery** – citizens are not able to effectively report and provide their repair requests.

Recommendations and Management Action Plan: Repairs Information available to Customers

Ref.	Recommendation	Agreed Management Action	Action Owner / Lead Officers	Timeframe
5.1	The information available to customers on the Council's website regarding repairs should be periodically reviewed to ensure it is complete, accurate and up to date.	The website is regularly reviewed and updated. A further review will be undertaken following the conclusion of this audit.	Owner: Executive Director of Place Lead Officers: Service Director, Housing and Homelessness	30/04/2024
5.2	The Repairs policy should be allocated an owner, be reviewed for accuracy, and updated accordingly with version control included.	Agreed	Head of Housing Operations	30/04/2024

Appendix 1 – Control Assessment and Assurance Definitions

Control Assessment Rating		Control Design Adequacy	Control Operation Effectiveness
Well managed		Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory		Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity		Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity		Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
Control Not Tested	N/A	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings	
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.