

Swindon Borough Council

Swindon Internal Audit Services

Strictly Private and Confidential

FINAL

Internal Audit Report

Car Parking income and collection and anti-fraud controls

Officers Contributing to the Review:

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Auditor: Sarah Higgins and Lorraine Sarson

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1 Introduction

- 1.1 The review was carried out as part of the Internal Audit planned work for the year 2008/09 in order to provide assurance to the Head of Street Smart that efficient control and procedures are in place for Parking Services and income collection.
- 1.2 The Parking Section is responsible for the enforcement of all on-street waiting restrictions and the management of the current stock of Car parks, owned or operated by the Council. The group manages and enforces the Residents' Parking schemes and also free Car parks provided in residential areas to alleviate on-street Parking. It carries out the maintenance of mechanical and electrical equipment and cleaning of minor maintenance of Car parks.
- 1.3 An Interim Manager fills the Parking Manager post responsible for Parking Services. The current Manager was appointed in May 2007 for a period of 9 – 12 months, these arrangements continue on a month-by-month basis. Responsibility for the service has moved to the new Head of Street Smart.
- 1.4 Parking Services has an arrangement with the Great Western Hospital (GWH) to service their Car parks. This includes the provision of Parking attendants, cash collection, banking and reporting, machine and Car park maintenance.
- 1.5 The Car Parking Service is supported by the following arrangements: -
 - Contract Security Services collect, count and bank Car park income on behalf of the Council and for the GWH arrangement. This is an interim service pending award of contract that is currently in progress of procurement.
 - CAPITA Finance is responsible for Car Parking income/ ticket sales analysis.
 - Environment and Regeneration Finance provide financial monitoring
 - A software package Si-Dem is used to support the civil enforcement officers and the technology used to issue, monitor and action penalty notices served.
- 1.6 The development of the Swindon town centre will have a major impact upon Parking Services and provision along with a shift from labour intensive car parks to barrier controlled car parks.
- 1.7 Parking Services is undergoing change with the introduction of a single software package 'Parkfolio' to upgrade software within existing pay and display Car parks machines and improve reporting and monitoring.
- 1.8 During the course of this review, the Auditor and Principal Auditor have meet with the Group Leader Parking Services to raise significant control issues as they emerged from audit testing. Actions have been discussed and agreed to enable measures to be put in place without delay. Measures include the provision of reliable and timely information for income/ticket sales reconciliations, performance of reconciliations on a timely basis and management action to investigate variances +/- £10 promptly.

2 Approach

- 2.1 Managers determine the extent of internal control in their systems and are responsible for providing an environment that ensures that resources are properly applied, value for money is secured, fraud and other losses prevented, and the Council's Financial Regulations are complied with.
- 2.2 Internal Audit, as a service to the Directorate and the Council as a whole, contributes to internal control by examining and evaluating its adequacy and effectiveness. The auditor's responsibility is to form an independent opinion, based on the audit work undertaken, on the reliability of the systems of internal control reviewed and report this to the Head of Street Smart and to other relevant Managers.
- 2.3 The audit incorporates the annual fraud and corruption checks as required by External Audit. In accordance with best practice, a risk-based approach was adopted which involved the structured evaluation of the internal controls operated within the Parking Services environment.
- 2.4 The appropriate managers and senior staff were consulted during the course of the review and testing of documentation and processing procedures took place within Car Parking services and Capita.

3 Objectives and Conclusions

- 3.1 The key objectives of the review were agreed in advance with the Interim Parking Services Manager and the Business Support Manager. The auditor's conclusions at the end of the review against each of these objectives are detailed below:

Control objectives

Effective management control, monitoring and planning is in place for the Car Parking service.

Audit conclusion

Control objective not achieved.

Ownership and accountability across Car Parking Services and support services is poor with weak management control, monitoring and planning processes.

Car Parking Services does not have a dedicated business plan and there is a lack of service standards, measurement and monitoring to co-ordinate and take an overview of service performance and for the GWH contract.

There is no service issues log or risk register maintained to demonstrate effective governance and action planning to achieve effective outcomes.

There is a lack of detailed procedure, guidance and allocation of specific service responsibilities. Frustration has developed within support services due to issues not being effectively addressed.

Effective anti-fraud and anti-corruption controls are not in place to protect the public purse or comply with the requirements of Financial Regulations.

Control objectives

A robust, consistent and accurate process is in place for the process of cash collection.

Audit conclusion

Control objective not achieved.

A complete management trail is not evident for Car Parking Services or parties that facilitate delivery i.e. from Car park machine activity reporting, cash collections, reconciliation of income/ticket sales, and budget monitoring and management actions.

Management were unaware until advised by the Auditor that Capita suspended the analysis of Car park income to ticket sales for 6 months. Brunel, Fleming way and GWH4 car parks were not producing reliable audit ticket sales readings for independent reconciliations for a period in excess of 1 year. Audit has been advised that a machine repair/parts replacement programme is now addressing this issue.

Contract specification requirements set out in the Contract Security Services (CSS) temporary contract for Car Parking cash collection, counting and banking services do not address treatment of foreign or counterfeit coins.

Independent management checks for service delivery are not in place and there is a lack of evidence to support satisfaction and certification of invoice payments to CSS.

<u>Control objectives</u>	<u>Audit conclusion</u>
<p>To ensure sufficient controls are in place for the Operation, Management and security of Council assets.</p>	<p>Control objective not achieved.</p> <p>The Council Car Parking asset register is not regularly reviewed and updated. The key issues are: -</p> <ul style="list-style-type: none"> • details of Car parks assets are incomplete i.e. Wood Street Parking bays omitted, • Car Parking spaces lease arrangements do not reflect current allocations, • inconsistency of Parking charges to that agreed by Cabinet, displayed on Car park signage and published on the Council Internet website.

4 Overall Opinion

- 4.1 **Materiality and impact: High.** The income budget for Car Parks is in excess of £5 million for 2008-09. There is a forecast shortfall for Car Parking income of £120,000 for 2008-09 the main reason given for this is the reduced use of Car parks as a result of the credit crunch. The adverse weather condition suffered in February 2009 has also contributed to this shortfall. Parking Services is a sensitive area with the public having high reputation risks regarding fees charged and Parking provision.
- 4.2 **Opinion on system controls: Fundamental Weaknesses Identified.** The auditor completing the review concluded that the matters arising from the review are sufficiently significant to place doubt on the reliability of the procedures reviewed. Implementation of the recommendations made is a priority to ensure that reliance can be placed on the system.
- 4.3 There is a lack of clear ownership, accountability and monitoring to demonstrate effective management and performance of the car park service. Existing working arrangements do not provide effective anti-fraud and anti-corruption controls for the maintenance of car parking machines, reliability of information and accounting of all income. Consequently, we are unable to give assurance that all parking income due has reached the Council's bank account intact. This equally applies for the income collected on behalf of the Great Western Hospital.
- 4.4 **Overall assessment of risk:** The combination of the High impact of the system, along with the opinion on the system controls gives an overall risk assessment to the Council as being **Significant**.

		MATERIALITY AND IMPACT		
SYSTEM CONTROL		High	Medium	Low
1	High standard	Minimal	Minimal	Minimal
2	Satisfactory	Moderate	Minimal	Minimal
3	Significant Improvements required	Of Concern	Moderate	Minimal
4	Fundamental weaknesses identified	Significant	Of Concern	Moderate

4.5 As level of overall audit opinion is significant Audit Committee require a copy of the report to be provided to both the Lead Cabinet Member for the Service and also the Chief Executive.

4.6 The following key recommendations should be implemented in order to achieve the improvements required:

- set, monitor and manage service performance and outcomes i.e. from Capita, CSS and Environment and Regeneration Finance to demonstrate ownership, accountability and action planning to address issues effectively. This should embrace compliance with Financial Regulations and best practice i.e. benchmarking for continued improvement and driving efficiencies and effectiveness in overall service performance.
- implement the recommendations from this audit to provide effective anti-corruption and anti-fraud controls operated for the service.
- establish a clear management trail for Car Parking services and for all those parties that facilitate delivery of the service. A guidance and procedural manual should be developed clearly setting out roles and responsibilities, hand over requirements, effective and timely reporting, monitoring and decision-making.
- Car Parking asset register should be updated and subject to periodic review to identify all assets, including lease arrangements and in-house managed Car Parking.

4.7 All of the matters arising are detailed in the action plan, together with suitable recommendations, together with an indication as to whether the matters arising are of a high, medium or low priority. The action plan provides a checklist of the findings of the review, potential consequences, and identifies officers responsible for implementing the recommendations and appropriate time-scales.

5 Secure Procedures

5.1 It was noted that the following secure procedures are now an integral part of the Parking Services system:

- Locations of staff on duty are monitored regularly and compared to planned work, via radio communications.
- Staff have regular one to one meetings to ensure training needs and any queries are discussed
- The efficiency of machines and the information reported from machines is set to improve with the introduction of new software

Section 6: Findings and Recommendations - Action Plan

The purpose of this action plan is to provide a summary of the matters arising during the audit of Parking Services, together with the associated risk of non-compliance, recommendations to mitigate risks, responsible officer and proposed timescales. In order for you to identify the most significant matters arising, which affect the reliance that can be placed on the controls reviewed, the recommendations have been prioritised.

Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
1	Effective management control, monitoring and planning is in place				
1.1	<p>There is no dedicated Car Parking Service Business Plan, performance indicators or benchmarking in place to monitor effectiveness of service delivery or best practice.</p> <p>There is no regular monthly reporting or monitoring for the Car Parking service as a whole to provide assurance to the Head of Street Smart that the service is running effective operational, financial and management service administration and systems.</p>	<p>Corporate aims and objectives are not achieved.</p> <p>Poor performing service goes undetected.</p> <p>Fraud and corruption</p> <p>Budget deficit.</p> <p>Breach of Financial Regulations.</p>	<p>A business plan should be produced for Parking Services in accordance with Corporate Business Planning guidance published on the Intranet. The plan should cover: -</p> <ul style="list-style-type: none"> • link with corporate objectives • mission statement • service standards, measurement and benchmarking • resources • competencies <p>The business plan should also include development of specific SMART performance indicators for Car Parking services and other providers facilitating the service, benchmarking and best practice standards for effective monitoring and management of service delivery.</p> <p>This should include a separate section providing for service delivery and reporting arrangements for GWH including compliance with existing contract criteria.</p>	High	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
1	Effective management control, monitoring and planning is in place cont.				
1.2	<p>There is a lack of co-ordinated management and monitoring by the Car Parking Service Team for the service as a whole. Whilst contractors or services (Capita, CSS and Environment and Regeneration Finance) carry out functions on behalf of Car Parking Services, monitoring of their individual performance and outcomes are not managed with failure of service delivery arrangements identified and action planning to address issues.</p> <p>Processes are not effectively linked for the Car Parking process, i.e. there is no hand over arrangements or checks in place between parties to ensure that audit ticket sales information and machine income collected are complete and match to actual collections as reported from machine (via the motherboard reports to Car Parking Services).</p> <p>Car Parking Services were unaware that Capita suspended the reporting of income/ticket sales variances for 6 months. Car Parking Services only became aware of this when advised by the Auditor.</p> <p>Sales/income discrepancies for Brunel, Flemingway and Great Western Hospital Car parks have not been resolved for more than a year by Car Park Services. These 3 Car parks are significant contributors to Car park income, both to the Council and the Primary Care Trust i.e. up to approximately £1k per day/per Car park machine for GWH and £900 per day/for each Car park as a whole for Brunel and Flemingway. Audit has been advised that a machine repair/parts replacement programme is now addressing this issue.</p>	<p>Management incompetence.</p> <p>Fraud and corruption.</p> <p>Loss of income.</p> <p>Paying for services not effectively delivered.</p> <p>Frustration and break down in working relationships with problems not being listened to or addressed on a timely basis.</p>	<p>On a timely basis monitor and manage service delivery and outcomes from Capita, CSS and Environment and Regeneration Finance. This should demonstrate ownership, accountability and action planning to address issues effectively.</p> <p>Clarify roles, responsibility and reporting for Capita, CSS and Environment and Regeneration Finance to ensure there is a joined up process to support the Car Parking service. This should be supported by an overview flowchart showing roles, responsibilities, outputs and contacts for all parties involved in the Car Parking process.</p> <p>Car Parking Services must implement a detailed weekly monitoring process. This should use information from the Car Parking control central computer (updates from individual Car park motherboards) and compare outcomes from CSS (collections completed) and Capita (reconciliation of ticket sales/income actually collected). In the event of individual Car park discrepancies +/- £10 Car Parking Services action should ensure that timely response and outcomes achieved to problems/issues.</p> <p>Improve and maintain regular communications with Capita, CSS and Environment and Regeneration Finance to ensure that performance is optimised and any emerging issues dealt with.</p> <p>From recommendations made in this report (action plan points 1.1 and 1.2) produce and agree a service performance overview report such that the Head of StreetSmart can monitor at regular 1:1 meetings, the effectiveness of service management and delivery.</p>	High	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
1	Effective management control, monitoring and planning is in place cont.				
1.3	<p>There is no procedure/guidance manual to support Car Parking service functions. It is therefore not possible to provide an effective management information trail or identify responsibility and actions to address any issues. These include the following:</p> <ul style="list-style-type: none"> ▪ roles and responsibilities for each party and how they link into each other ▪ monitoring of the whole service ▪ maintenance provision ▪ treatment of loose coins found in ticket machines ▪ consistent and standard recording of machine malfunctions and actions ▪ reporting lines variance/ malfunction investigations ▪ authorisation of works completed. ▪ reporting and treatment of Car Parking machine activities i.e. malfunctions, openings and works completed. 	<p>Loss of communication channels and effectiveness of partnership arrangements</p> <p>Lack of integrity</p> <p>Unacceptable service provision</p> <p>Inaccurate income reported</p> <p>Unauthorised activities completed</p> <p>Breach of Financial Regulations</p>	<p>A clear management trail must be maintained for Car Parking services and for all those parties that facilitate delivery of the service.</p> <p>An overview procedure/ guidance manual should be produced for the Car Parking Service. The manual should act as a guide and setting out the following:</p> <ul style="list-style-type: none"> ▪ roles, responsibilities and reporting lines for all parties ▪ delegations, segregation of duties and independent management checks ▪ maintenance arrangements ▪ identify training needs for each role and provide appropriate training and development to ensure staff are fully aware of how to do their jobs ▪ treatment of loose change found in machines ▪ process for reporting, recording and authorising machine malfunctions and general maintenance. ▪ management spot checks to ensure processes are being followed and are fit for purpose. ▪ reporting and treatment of Car Parking machine activities i.e. malfunctions, openings and works completed. 	High	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
1	Effective management control, monitoring and planning is in place cont.				
1.4	<p>Work planning and monitoring meetings of the Car Parking Operations team are held monthly. From the minutes of meeting these were not evident for all meetings or if there is effective follow-up of previous meeting actions for implementation.</p> <p>It is noted that at the November 2008 meeting a decision was made to suspend Car Parking services performance information but the reasoning for this is not evident.</p> <p>An Issue log and a service risk register are not in place or a standard agenda meeting item at Car Parking operation meetings.</p>	Effective Corporate governance is not demonstrated.	<p>All meetings of the Car Parking Operations team should be minuted and meetings numbered and supported by action plans detailing issues raised, responsible officer, planned action and outcome.</p> <p>A service issue log and risk register must be put in place and maintained. A risk register review should be a standard agenda-meeting item at Car Parking operation meetings as well as review and update of the service issues log.</p> <p>As issues are resolved these should be closed and signed off by the service manager. Outstanding actions should be escalated to ensure effective outcomes.</p>	Low	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
1	Effective management control, monitoring and planning is in place cont.				
1.5	<p>Budget management is compromised with individual Car park income reconciled to that actually posted to the general ledger, however this assumes that all income sales are received, counted and banked intact.</p> <p>This compromises independent check controls so investigations cannot be conducted in event of shortfalls against budget.</p> <p>There were instances where car-parking income could not be independently reconciled. The Group Leader Parking Services stated that she felt all income had been accounted for but that it was more a technical issue with the Car Parking machines. However, in the absence of robust and effective management systems this is not evident.</p>	<p>Human error, fraud or corruption goes undetected.</p> <p>Loss of income.</p> <p>Negligence.</p> <p>Non-Compliance with Financial Regulations i.e. Proper reconciliation, supporting documentation and returns not maintained.</p>	<p>SBC Finance (E&P) must liaise with Capita to ensure reliance can be placed upon the general ledger through reconciliations completed.</p> <p>Car park management need to monitor the work produced by Capita and SBC finance to ensure the reconciliations are completed and variances are investigated. Car park Management need to take ownership for investigating instances where information has been incomplete or where variances occur with CSS figures.</p>	High	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
2	A robust, consistent and accurate process is in place for the process of cash collection and partnership management cont.				
2.1	<p>The temporary contract for cash collection with Cash Security Services that collects, counts and banks all Car Parking income on behalf of the Council (and for the Great Western Hospital Car Parking arrangements services by SBC) has expired, but these arrangements continue. The service is in the process of procurement.</p> <p>From the original temporary contract the following matters are not provided for: -</p> <ul style="list-style-type: none"> there is no policy for the treatment of foreign and counterfeit coins within the agreement does not detail responsibility for loss of income or insurance provision to provide in the event of loss of income from the point of collection and banking Contractor and client independent checks to assess contract performance to support contract invoice payment process. 	<p>Income lost due to boxes not being emptied</p> <p>Inappropriate conduct by SBC employees/ Contracted Staff</p> <p>Money being lost or not reaching SBC</p>	<p>The permanent contract must be reviewed to ensure that it addresses the following needs identified from this audit: -</p> <ul style="list-style-type: none"> includes a policy for the treatment of foreign and counterfeit coins details responsibility for loss of income or insurance provision to provide in the event of loss of income from the point of collection and banking form of record to be agreed for contractor and client checks to assess contract performance and be provided as evidence to invoice payments. 	Low	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
2	A robust, consistent and accurate process is in place for the process of cash collection and partnership management cont.				
2.2	<p>Various reports/spreadsheets are produced by CSS depending on whether Car park income is made up of coin or notes. The value of coin and note income must be added together by Capita to determine the total value of income received per Car park. It is not clear whether both coin and notes have actually been collected for all car parks, or whether only part of the reporting information has been provided to Capita to perform the reconciliation to ticket sales. Therefore, variances can result and may not be easily resolved at the time.</p> <p>There is also inconsistency in the provision of car parking audit meter readings, with some information provided by CSS and SBC.</p> <p>The reporting information sent between the Council and CSS is transported in a plastic bag. The person who also collects the car parking income boxes delivers this bag to the Council. There is no security seal applied to the bag to prevent loss, damage or amendment of information without detection.</p>	<p>Loss of income and information</p> <p>Error, fraud or corruption goes undetected.</p>	<p>Review responsibility for the provision of information between parties. Produce a checklist detailing all forms to be completed and timing so that Capita have all relevant information from CSS or Car Parking attendants to complete the independent reconciliation.</p> <p>Capita should produce for Car Parking Services a memorandum detailing weekly variance +/- £10 on individual Car parks. Car Parking services must investigate these within 1 or 2 days to ensure that appropriate action is taken and the outcome logged and case closed where appropriate. The Group Leader Parking Services for appropriateness or follow-up action must review open cases weekly.</p>	High	<p>Interim Parking Services Manager</p> <p>July 2009</p>

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Ref.	Matters Arising from Review	Risk	Recommendations	Priority	Responsible Officer and Timescale
3	To ensure sufficient controls are in place for the Operation, Management and security of council assets				
3.1	<p>The Car Parking asset register has not been updated since 2006 or been subject to periodic review. Testing of the register for completeness and accuracy identified the following: -</p> <ul style="list-style-type: none"> all Car Parking owned by the Council is not identified i.e. on-street pay and display Parking in Wood Street, Old Town. Car Parking space lease arrangements are out of date. there was evidence of inconsistencies between rates charged in Car Parks tested to those agreed by Cabinet for 2008-09 and as advertised on the Council website. Council Car parks managed in-house are not identified to facilitate Car-Parking reviews. There is not a complete list of machines, keys, hand held devices and boxes Key logs held do not have signatures/ date of receipt and authority detailed 	<p>Loss of Income and reputation.</p> <p>Fraud and corruption.</p> <p>Breach of financial regulations:</p> <p>- Security of Assets (section 6.2)</p>	<p>The Car Parking asset register should be updated and subject to periodic review to identify all assets, including lease arrangements and in-house managed Car Parking.</p> <p>Annual checks of Car Parking keys and key log should be conducted to ensure key are properly controlled and accounted for.</p> <p>Ensure that all relevant spaces are charged for in accordance with rates agreed annual by Cabinet.</p> <p>Review and update where necessary Car-Parking charges published on the Council's web site and within Car parks to ensure that theses are in accordance with current rates agreed by Cabinet.</p>	High	<p>Interim Parking Services Manager</p> <p>July 2009</p>

APPENDIX A

Standard Audit Opinions

1. The audit opinion is based on two different criteria the first is the materiality of the system and it's impact on the Council if there was a system failure. This has been spilt into High, Medium or Low.
2. The second criteria, is the standard of control found within the system audited. This has been categorised into 4 different levels i.e. high; satisfactory; significant improvements required and, fundamental weakness. Each of these categories has a standard opinion (see below).

Standard Audit Opinions on System Control
Audit Opinion 1. <i>High Standard</i> The auditor completing the review concluded the significant system controls are in place and operating effectively and only minor recommendations have been made.
Audit Opinion 2. <i>Satisfactory Standard</i> The auditor completing the review concluded that most of the significant controls are in place and operating satisfactorily although some non-compliance was identified and therefore there is scope for improvement.
Audit Opinion 3. <i>Significant Improvements Required</i> The auditor completing the review concluded that existing procedures needed to be improved to ensure that they are fully reliable. A number of significant recommendations have been made to improve missing or failing controls.
Audit Opinion 4. <i>Fundamental Weaknesses Identified</i> The auditor completing the review concluded that the matters arising from the review are sufficiently significant to place doubt on the reliability of the procedures reviewed. Implementation of the recommendations made is a priority to ensure that reliance can be placed on the system.

3. The combination of these two factors gives an overall risk assessment to the Council of one of four scores i.e. significant, of concern, moderate or minimal (see section 4 of the main report).