

The following table describes our standard audit opinions.

High Standard	Reliable Standard	Improvements Required	Significant Improvements Required
Systems and processes are excellent providing good assurance.	There are very few significant matters arising from the audit, systems of control are good and provide reasonable assurance.	Existing procedures need to be improved in order to ensure that they are fully reliable.	Existing procedures are weak and reasonable assurance could not be provided over a number of areas.
Significant strengths have been identified and are to be commended. Any recommendations will serve to further strengthen existing arrangements.	Recommendations made serve to strengthen what are reasonably reliable procedures.	Extensive recommendations have been made but the issues are not of such a significance to represent a major risk to the Council.	Prompt action is necessary to improve the situation and avoid unnecessary risks.