

## Appendix A

## Delivery of the 2013-14 Passenger Focus internal audit plan: October 2013

[illegible]

### Appendix B

#### Report Rating Definitions

An overall rating is assigned to each report to give a summary assessment as to the level of assurance that internal audit is able to provide over the processes or systems audited.

Rating	Audit Definition
Full	Systems of corporate governance, risk management and internal control are fully established, documented and working effectively.
Substantial	Systems of corporate governance, risk management and internal control arrangements are well established and working effectively. Very minor control weaknesses have been identified in a maximum of one or two discrete areas.
Reasonable	Systems of corporate governance, risk management and internal control arrangements are generally established and effective, with some minor weaknesses or gaps identified.
Partial	Systems of corporate governance, risk management and internal control are present and operating effectively except for some areas where material weaknesses or significant deficiencies have been identified, aspects of the control arrangements need documenting, or evidence does not exist to demonstrate effective operation.
None	Systems of corporate governance, risk management and internal control are poorly developed or non-existent, or major levels of non-compliance or non-conformance have been identified. Control arrangements are not adequately documented, or evidence does not exist to demonstrate effective operation.