



devon **audit** partnership

Internal Audit Report

Follow Up Report on
Areas Requiring
Improvement

Torbay Council

November 2019

OFFICIAL



Auditing for achievement

Devon Audit Partnership

The Devon Audit Partnership has been formed under a joint committee arrangement comprising of Plymouth, Torbay and Devon councils. We aim to be recognised as a high quality internal audit service in the public sector. We work with our partners by providing a professional internal audit service that will assist them in meeting their challenges, managing their risks and achieving their goals. In carrying out our work we are required to comply with the Public Sector Internal Audit Standards along with other best practice and professional standards.

The Partnership is committed to providing high quality, professional customer services to all; if you have any comments or suggestions on our service, processes or standards, the Head of Partnership would be pleased to receive them at robert.hutchins@devonaudit.gov.uk.

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This report is prepared for the organisation's use. We can take no responsibility to any third party for any reliance they might place upon it.

Introduction

At the June 2019 Audit committee, members were provided with the Annual Internal Audit report for the Council. Appendix 1 of that report provided a summary of the audits undertaken during 2018/19, along with our assurance opinion. Where a “high” or “good” standard of audit opinion was provided we confirmed that, overall, sound controls were in place to mitigate exposure to risks identified; where an opinion of “improvements required” was provided then issues were identified during the audit process that required attention. We provided a summary of some of the key issues reported that were being addressed by management and pointed out that we were content that management were appropriately addressing these issues.

Members discussed and accepted the report; however, members have previously found it beneficial to receive a report on progress on the “improvements required” areas highlighted in Appendix 1 to the report.

As part of adding value, Devon Audit Partnership has completed follow up reviews to provide updated assurance to members. The results from this process are contained in this report at Appendix A.

Assurance Statement

Our assurance opinion remains as reported in our Annual Audit Report 2018/19. However, it should be recognised that there is potential for this assurance opinion to be adversely affected should the lack of progress made against certain individual audit management action plans continue.

Progress Impact Assessment

The progress made in some areas means the previously identified risks are being minimised or mitigated where appropriate. However, the lack of progress made in the majority of action plans means a number of the risks previously identified and highlighted to management continue to remain.

Progress has been limited in certain areas such as Printing Services and Post Room due to ongoing potential changes to delivery arrangements. In other areas, such as Covert Surveillance of Social Networking Sites there has been little progress due to the need to focus on higher priority activities.

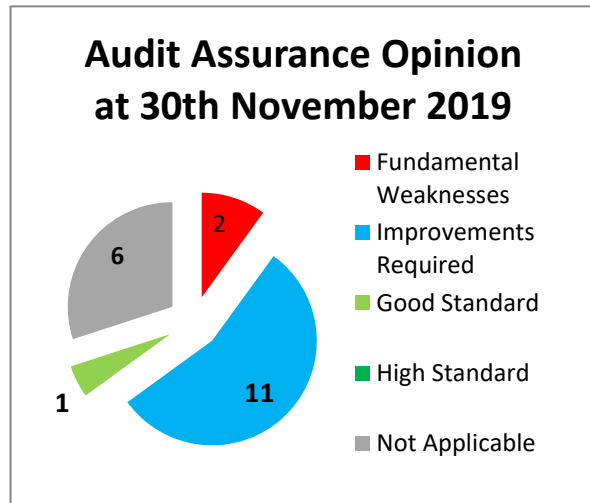
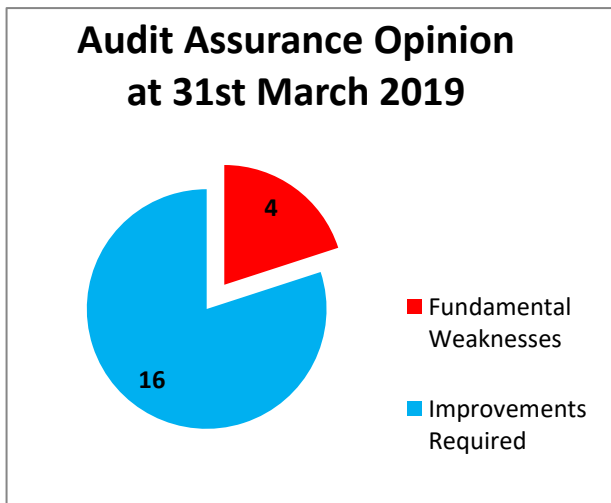
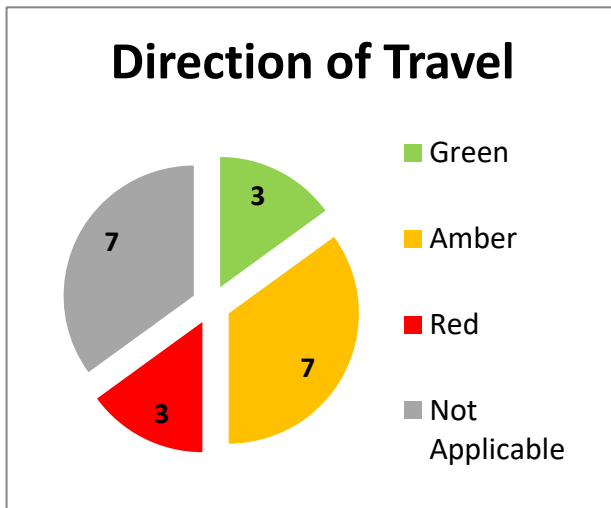
In addition, where agreed actions are set for future dates, and have therefore not formed part of this follow up exercise, the identified risks will remain until such time as the actions are complete.

This follow up activity was an opportunity to facilitate, review and expedite progress for individual audits, to inform Management of the current position and to integrate the outcomes into the organisation’s strategic management arrangements.

Progress

Some progress has been made against the agreed action plans as shown in the 'Direction of Travel' chart. The subsequent charts record the resulting change in audit assurance opinion based upon the follow up work undertaken.

It should be noted that a small number of the audits were not followed up due to the timing being inappropriate, linked to the timing of the agreement to the action plan for the original reports, hence in these instances the original assurance opinion remains.



Although the audits previously followed up in 2018/19 are not subject to further formal audit follow up, for continuity and the avoidance of doubt we have analysed the previous year's output to provide an indication of areas that may require further Management input. Please refer to table over page.

Total audits still at Improvements Required from 2018/19 annual follow up report

Areas subject to follow up activity within 19/20 planned audit work		Audit areas potentially requiring Management review of progress against previous audit recommendations
Material Systems (annual audits)	19/20 audits	
0	1	<ul style="list-style-type: none"> • Procurement and contracting arrangements • HR Exit Packages • Coroner Service • Food Safety, Safety and Licensing • Torbay Safeguarding Children’s Board (TSCB) • Looked After Children – Referrals • PARIS* • TOR 2Commissioning * <p><i>*Note: both PARIS and TOR2 Commissioning are currently subject to change projects and as such will not be fully relevant going forward. However, aspects of the original reports may require some consideration as part of the associated projects.</i></p>

Internal Audit Coverage and Results

Overall, we can report that progress has been made in some areas, but for the majority of reviews the rate of progress is not as good as expected and this is shown in the direction of travel chart above and in Appendix A of this report. A significant number of opinions remain unchanged at this time and this, although not in all cases, reflects the lack of action.

It should be noted that in a number of instances action is being taken to address the issues identified, but this is ongoing and therefore we have been unable to form a new overall assurance opinion. It is acknowledged that the need to make changes to some processes can take time to achieve, and as a consequence not all recommendations have been completed, but this is as expected.

Some agreed actions have not been implemented for a variety of reasons including strategic and operational changes in the service area and the need to prioritise resource in other directions. We shall work with management in determining revised implementation dates to ensure that actions are taken as promptly as is possible to address the risks identified.

During our initial audit work we have made reference to areas where risk exists; however, in some cases it is either not economically appropriate to address this risk, or technical solutions are not yet available. In such cases management agree to accept this risk and use other monitoring arrangements to ensure that the risk is kept to a minimum. In such cases we are unable to provide an improved audit opinion, although we fully recognise that the risk is identified, managed and management will resolve the issue as and when opportunities arise.

Appendix A of this report sets out the audits at the end of 2018/19 which were identified as ‘improvements required’ or ‘fundamental weaknesses’. The appendix shows the current (updated) assurance opinion following our follow up work, and a ‘direction of travel’. We have also provided some more detailed commentary on progress being made. Appendix B provides a definition of the assurance opinion categories.

Annual Governance Statement

The conclusions of this report provide further internal audit assurance on the internal control framework necessary for the Committee to consider when reviewing the Annual Governance Statement.

These should be considered along with the conclusions from the Annual Audit Report 2018/19 presented to the Committee in June 2019.

Process

For each service area where an overall audit opinion of “improvements required” or “fundamental weaknesses” was provided at the end of 2018/19 we completed a follow up review. The follow up review was undertaken to provide assurance to management and those charged with governance, that the agreed actions identified at our initial audit visit had been implemented, or suitable progress is being made to address the areas of concern.

Our approach was to initially write to the appropriate service manager to obtain an update on progress being made against agreed audit recommendations. The level of assurance we requested was dependent upon the priority of the agreed recommendation.

For recommendations of "low" priority we required written confirmation that the action had been enacted upon, or an update on the progress being made.

For "medium" priority recommendations we required written confirmation that the action has been enacted upon, or an update on the progress being made, plus some evidence to support this. For example, if the recommendation was for a monthly imprest reconciliation to be produced and signed as correct, then a copy of the most recent reconciliation was required.

For "high" priority recommendations we required written confirmation that the action had been enacted upon, or an update on the progress being made, plus some evidence to support this (as above) plus, and depending upon the nature of the recommendation, we considered a physical visit to confirm that the recommendation was operating as expected and that the identified risk had been reduced to an acceptable level.

Following the completion of our review we considered the progress made against of the agreed recommendations. This then enabled us to reconsider our assurance opinion against each of the risk areas identified and has enabled us to reconsider our overall assurance opinion enabling an updated opinion to be provided where appropriate.

It should be noted that this updated opinion is based upon the assumption that systems and controls as previously identified at the original audit remain in operation and are being complied with in practice. The purpose of our follow up exercise has not been to retest the operation of those previously assessed controls, but to consider how management have responded to the agreed action plans following our previous work.

Appendix A

Summary of Audit Follow and Findings 2018-19

Risk Assessment Key

LARR – Local Authority Risk Register Score Impact x Likelihood = Total & Level
 ANA - Audit Needs Assessment risk level as agreed with Client Senior Management
 Client Request – additional audit at request of Client Senior Management; no risk assessment information available

Direction of Travel - Key

Green – action plan implemented or being implemented within agreed timescales;
Amber – implementation of action plan not complete in all areas or overdue for key risks;
Red – implementation of action plan not complete and we are aware progress on key risks is not being made.
 * report recently issued, opportunity for progress has been limited

Corporate Services and Financial Services

Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	



Material Systems

Material systems audits and as such any recommendations made and associated agreed actions are followed up as part of the annual audit process.



Debtors and Corporate Debt (follow up)	Risk / ANA - High	Improvements Required	N/A	The audit for 2019-20 will be reported upon in our annual outturn report.	N/A
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IT Audit



ICT Material Systems - Business Continuity and Disaster Recovery (follow up)	Risk / ANA – High	Improvements Required	N/A	The audit for 2019-20 will be reported upon in our annual outturn report.	N/A
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Corporate Services and Financial Services					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Other					
Legal Services – cross council use of legal advice	Risk / ANA – Medium	Improvements Required	Improvements Required	<p>The follow up has seen improvements made in relation to compliance with Financial regulations., as reflected in the direction of travel. In relation to Legal Services provision regarding the Council’s property investment / acquisition programme we understand that a Framework Agreement was put in place and that TDA should now procure through that. We have been advised that the TDA are running their own call-offs and should be notifying the Framework managers directly post-award. Procurement only have sight of these if TDA complete a Contracts Register form. Therefore, in our opinion TDA call off processes still present a potential risk to compliance.</p> <p>There is now improved coding of spend intended to support any review of legal costs. A review of current providers has been undertaken and appointments made via an established framework. Procurement continue to engage with Finance in further developing classification methods to improve spend identification.</p> <p>Legal Services has seen recent recruitments aimed at minimising use of external provision and the associated cost to the Council.</p>	
Covert Surveillance of Social Networking Sites	Risk / ANA – Client Request	Improvements Required	Improvements Required	<p>Due to roll out of General Data Protection Regulations (GDPR) and associated increases in demand along with fulfilling the new statutory obligation, issues highlighted are yet to be progressed. The Data Protection Officer considers the associated risk to be low as the Council does not carry out physical directed surveillance under regulation of Investigatory Powers Act. However, the risks remain in relation to the use of social networking sites by staff for surveillance type activity and therefore the need for a training framework remains. A revised timeline has been agreed to align with the next monitoring visit.</p>	


Corporate Services and Financial Services					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Printing Services and Post Room	Risk / ANA – Medium	Improvements Required	Improvements Required	Limited progress has been made in areas, such as review of the charging mechanism; improvements in invoicing frequency, and additional quotation information being provided. However, a significant proportion of the actions remain outstanding / on hold pending the outcomes of the ongoing tender exercise. There are potentially three outcomes which would impact how Print was taken forward. These are full outsourcing; service taken on by an entity taking on existing staff, or the current arrangement is retained. Since the original Audit we understand that the print/post service is impacted by ongoing resource issues, which will remain until the outcomes of the tender exercise are known.	N/A – pending outcomes of a current service tendering exercise
Contract Monitoring - Library Service	Risk / ANA – Medium	Improvements Required	N/A	The audit has not been subject to follow up within the 2019-20 follow up exercise as the dates agreed for completion of the actions are not yet due.	N/A
Health & Safety	Risk / ANA – Medium	Fundamental Weaknesses	N/A	The audit has not been subject to follow up within the 2019-20 follow up exercise as the dates agreed for completion of the actions are not yet due. In addition, the client has requested inclusion of this audit within the 2020/21 Audit plan, and therefore a follow up of the current audit will be undertaken at that time.	N/A



Children's Services					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Contracted Services (Information, Advice, Guidance) – Careers South West (CSW)	Risk / ANA: Medium	Improvements Required	Improvements Required	<p>Significant progress has been made against the previous agreed actions. A relatively newly established contract monitoring framework, including clear Senior responsibility for contract monitoring has been adopted which we understand provides Torbay Council with an improved view of CSW delivery and a basis upon which performance can be identified, reviewed and challenged, ensuring compliance with contractual expectations.</p> <p>Some aspects remain ongoing; in particular the planned re-procurement in 2020 which will provide a new contract and contract specification, and KPI definition. Given this, and the fact that Contract Management processes are reasonably newly established, we would anticipate that over time we would see consistent improvements leading to ongoing evidenced compliance with statutory requirements, and performance expectations effectively managed.</p>	
Section 17 Payments	Risk / ANA: Medium	Improvements Required	Improvements Required	<p>Although there have been some improvements in a number of periphery areas, the main issue identified in last year's audit remains, in that there are still no procedures in place in this area. Specifically, what the criteria for a s17 payment should be, and how requests should be determined and processed should a payment request be deemed ineligible for a Crisis Support payment.</p> <p>Until there is clarity in this regard, the risk of inappropriate payment remains.</p>	
Use of Agency staff and control of Safeguarding employee costs	Risk / ANA: High	Improvements Required	N/A	This audit will be followed up as part of the planned 2019-20 Audit and will be included in our outturn report.	N/A


Children's Services					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Education Services ROI CIPFA Return	Risk / ANA: Client Request	Improvements Required	Good Standard	Risks in relation to 'Inaccurate coding of expenditure within Education Services' and 'Inadequate budget prioritisation for Education Services' were already mitigated at the time of our original audit. The risks related to 'Inaccurate RO Form Structure set up on the Council's financial system (FIMS)', and 'CIPFA Local Authority Comparator Report is inaccurate' have both been minimised or mitigated through review processes undertaken by Finance, providing effective scrutiny to data used, recorded and publicised.	
Children's Services Medium Term Financial Strategy (MTFS) / Improvement Plan	Risk / ANA: High	Improvements Required	Improvements Required	<p>Actions to address the issues raised are ongoing although we recognise that progress has been made in some areas to improve processes, whilst other areas remain outstanding. The Permanency Strategy and supporting policy remain outstanding although we understand are intended to be in place by the end of December 2019. We have been advised that the Financial Recovery Plan 2019-24 has now been 'signed off' providing arrangements for monitoring. The Performance Dashboard itself remains in development, although we understand that monthly performance reporting is in place.</p> <p>Improved engagement and communication with staff across Children's Services is intended to improve cultural aspects to support delivery of the improvement plan and associated process improvements, although it's recognised that this is in its infancy. Peripheral supporting strategies are in development. Performance targets still need to be established to provide the necessary framework for tracking the effectiveness of new processes and strategies to address Children Looked After population. Whilst recognising the progress, given the aspects that remain in progress / ongoing the audit view is that this therefore remains at Improvements Required.</p>	

Place					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Concessionary Fares - follow up	Risk / ANA – Medium	Improvements Required	Improvements Required	<p>It is pleasing to note that progress has been made against the original recommendations. Engagement with the Consultant, ITP, remains ongoing. Concessionary Fares remains a project within the Council's Transformation Commercialism Programme, with a significant proposed financial savings target. Although ITP remain engaged the planned savings target is yet to be realised, although we understand that engagement with ITP is seen as managing this requirement.</p> <p>Negotiations remain ongoing in relation to reimbursement rates and conditions. We have suggested reviewing the current contract arrangement fee with ITP, which is currently a flat fee, to include a savings measure bonus to motivate a more dynamic negotiating approach. There remains opportunity for scrutiny and challenge of data provided within operator reports to support accuracy of the payment process.</p> <p>We are pleased to see that the functional process for disabled passes is now under the responsibility of the Business Development & Performance Manager and provides a more effective control framework regarding compliance with issuing requirements.</p>	
Section 106 - follow up, including Infrastructure Levy	Risk / ANA – Medium	Improvements Required	Improvements Required	<p>As noted within the July 2018 follow up, recommendations relating to calculation of s106 had been implemented.</p> <p>We note that a project to implement a s106 and CIL Monitoring system has made significant progress and understand that live implementation is planned for early 2020. This will provide a means by which S106 and CIL can be effectively monitored, and minimise associated risks identified to date. A s106 and CIL Monitoring Officer has been appointed and regular meetings to monitor progress have been put in place. Given that this solution is yet to go live we are unable at this stage to revise our Audit Opinion.</p>	

Place					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Sports Pitch Leases - follow up	Risk / ANA – Medium	Improvements Required	Improvements Required	<p>Progress has been limited since the previous follow up. In some cases, we have been advised that this is due to changes in operational priorities, the inability to make changes to existing lease agreements, and general ongoing capacity issues. The risk therefore remains that income from sports pitch leasing is not maximised and remain, in some cases, detrimental to the Council. We understand that in relation to some outstanding rental income recovery is now being progressed.</p> <p>The Torbay Council Asset Management Plan remains the effective policy in place for managing, amongst other assets, sports pitch leases. Although the policy has been established, the lack of current take-up of new sports pitch leases continues and as such does not allow review of new lease contracts to confirm the effective implementation of the policy which affects the assurance we can provide. TDA / Torbay Council is not actively pursuing the granting of new sports leases but will do as and when they come up for renewal.</p> <p>Establishing a review of maintenance monitoring arrangements/visits to provide a more robust periodic programme of visits for those leases where maintenance is the responsibility of the tenant remains outstanding, and we understand that progress has been limited due to capacity to undertake such visits.</p> <p>We identified a number of sports pitch leases not managed under leasing arrangements. Although we have been advised that hire charge rates are set annually by the Council, it remains unclear whether these charges are sufficient to cover the Councils residual costs.</p>	

Place					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Contract Monitoring - Public Toilet Provision	Risk / ANA – Medium	Improvements Required	Improvements Required	<p>Some Key Performance Indicators (KPI's) have been established by the Council with regard to certain aspects of the contract, and we understand that these are awaiting agreement. We have been advised that the estimated completion date for the toilet development stage is Easter 2020, following which the agreed KPI's will be implemented and subject to ongoing monitoring.</p> <p>Monthly monitoring of certain information for each provision continues, along with ongoing improvements in relation to Supplier engagement. Management have established a standard performance reporting regime to support effective contract monitoring, all of which will be further enhanced once the KPI's are in place.</p> <p>The previously identified anomalies between Moxi and FIMS data are subject to ongoing investigation in order to resolve them. We also understand that there are ongoing discussions in relation to contractual charging for utilities and any resultant requirement for contract variation.</p> <p>Responsibility has been clearly assigned and it is intended that this will ensure appropriate attendance at quarterly contract review meetings.</p>	
Local Transport Implementation Plan / Strategic Transport (LTIP)	Risk / ANA - Medium	Improvements Required	N/A	The audit has not been subject to follow up within the 2019-20 follow up exercise as the dates agreed for completion of the actions are not yet due.	N/A*

Place					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Parking Services	Risk / ANA – High	Fundamental Weaknesses	Improvements Required	<p>It is pleasing to see that some recommendations have now been implemented, namely in relation to income reconciliations between ICON and Taranto, ensuring password access to the system is robust, completing stock movement logs for scratch cards, and switching to a virtual system for staff permits. In addition, although not fully implemented yet, there has been progress in a number of other areas, for example, following up other system access issues with Taranto, and ensuring write-off are authorised in line with Financial Regulations. We also understand that significant progress continues to be made within a FIMS Project.</p> <p>However, there are some significant areas where risks remain below:</p> <ul style="list-style-type: none"> ensuring card payments made in Lower Union Lane car park and mobile phone payments via Cobalt are entered into ICON and hence reconciled to source by the income team. Following up discrepancies in cash collected from parking machines Ensuring scratch card stock records are properly reconciled Producing an accurate debtor balance at the end of the year. 	
Neighbourhood Forums	Risk / ANA – Client Request	Fundamental Weaknesses	Fundamental Weaknesses	<p>Despite initial agreement from management, there has been no progress on any of the recommendations made. We are still therefore unable to provide assurance that funding is being used to facilitate neighbourhood planning objectives.</p> <p>This has repercussions for future grant funding received, should it be handled in the same way. There's a risk that this could result in a loss of income for the Council, should related grant conditions require monies to be returned if it cannot be demonstrated that they have been spent in accordance with requirements.</p>	

Place					
Risk Area / Audit Entity	Risk Assessment / Audit Needs Assessment	Audit Report			Direction of Travel RAG Score
		Audit Assurance Opinion as at 31 March 2019	Updated Audit Assurance Opinion as at 30 November 2019	Commentary and residual risk	
Brixham Ferry	Risk / ANA – Client Request	Fundamental Weaknesses	Fundamental Weaknesses	<p>The project management recommendation made as a result of the original audit did not apply specifically to the contract with Brixham Express Ltd, as the contract is not ongoing. It did, however, address the more general concern we had with project document retention, that resulted in the issues identified.</p> <p>Since the original audit was undertaken, there has been little progress in establishing a methodology to ensure that documentation for future projects is retained appropriately, though we have been informed that officers are aware of the need for this and will be exploring options. Until this is resolved, we are unable to revise our audit opinion.</p>	

Definitions of Audit Assurance Opinion Levels

Assurance	Definition
High Standard.	The system and controls in place adequately mitigate exposure to the risks identified. The system is being adhered to and substantial reliance can be placed upon the procedures in place. We have made only minor recommendations aimed at further enhancing already sound procedures.
Good Standard.	The systems and controls generally mitigate the risk identified but a few weaknesses have been identified and / or mitigating controls may not be fully applied. There are no significant matters arising from the audit and the recommendations made serve to strengthen what are mainly reliable procedures.
Improvements required.	In our opinion there are a number of instances where controls and procedures do not adequately mitigate the risks identified. Existing procedures need to be improved in order to ensure that they are fully reliable. Recommendations have been made to ensure that organisational objectives are not put at risk.
Fundamental Weaknesses Identified.	The risks identified are not being controlled and there is an increased likelihood that risks could occur. The matters arising from the audit are sufficiently significant to place doubt on the reliability of the procedures reviewed, to an extent that the objectives and / or resources of the Council may be at risk, and the ability to deliver the service may be adversely affected. Implementation of the recommendations made is a priority.

Definition of Recommendation Priority

Priority	Definitions
High	A significant finding. A key control is absent or is being compromised; if not acted upon this could result in high exposure to risk. Failure to address could result in internal or external responsibilities and obligations not being met.
Medium	Control arrangements not operating as required resulting in a moderate exposure to risk. This could result in minor disruption of service, undetected errors or inefficiencies in service provision. Important recommendations made to improve internal control arrangements and manage identified risks.
Low	Low risk issues, minor system compliance concerns or process inefficiencies where benefit would be gained from improving arrangements. Management should review, make changes if considered necessary or formally agree to accept the risks. These issues may be dealt with outside of the formal report during the course of the audit.

Confidentiality under the National Protective Marking Scheme

Marking	Definitions
Not Protectively Marked or Unclassified	Documents, information, data or artefacts that have been prepared for the general public or are for the public web pages or can be given to any member of the public without any exemptions or exceptions to release applying, have the classification NOT PROTECTIVELY MARKED. Some organisations will also use the word UNCLASSIFIED for publicly available information.
Official	The majority of information that is created or processed by the public sector. This includes routine business operations and services, some of which could have damaging consequences if lost, stolen or published in the media, but are not subject to a heightened threat profile.
Secret	Very sensitive information that justifies heightened protective measures to defend against determined and highly capable threat actors. For example, where compromise could seriously damage military capabilities, international relations or the investigation of serious organised crime.
Top Secret	The most sensitive information requiring the highest levels of protection from the most serious threats. For example, where compromise could cause widespread loss of life or else threaten the security or economic wellbeing of the country or friendly nations.