



		<b>H</b>	<b>High Priority:</b> Potential of legal or regulatory non-compliance or risk of significant financial or reputational impact		
		<b>M</b>	<b>Medium Priority:</b> Potential for operational impact, medium risk of financial or reputational impact		
		<b>L</b>	<b>Low Priority:</b> Issues that the Council should be aware of, or that have been resolved. No further action required.		
					
Kevin Rose ACMA					
Director					
IAC Audit & Consultancy Ltd					