## Audit Opinion Classification

	Overall Audit Opinion	
Red	No assurance	No assurance as weaknesses in control, or consistent non compliance with key controls, [could result / have resulted] in failure to achieve the organisation's objectives in the areas reviewed.
Amber	Limited Assurance	Limited assurance as weaknesses in the design or inconsistent application of controls put the achievement of the organisation's objectives at risk in the areas reviewed.
Green	Full Assurance Significant Assurance	Full assurance that the system of internal control is designed to meet the organisation's objectives and controls are consistently applied in all the areas reviewed. Significant assurance that there is a generally sound system of control designed to meet the organisation's objectives. However, some weakness in the design or inconsistent application of controls put the achievement of particular objectives at risk.

## Audit Follow Up Opinion Classification

	Overall Audit Opinion	
Red	No Progress	None of the high priority findings within the audit report have been closed / addressed.
Amber	Limited Progress	Limited progress has been made in closing / addressing high priority findings within the audit report.
Green	Full Progress	All high priority findings within the audit report have been closed / addressed.
	Significant Progress	Significant progress has been made in closing / addressing high priority findings within the audit report.