## ASSURANCE MAPPING PROCESS

Quarter 1 Determine what is covered in the map	Quarter 2 Identify sources of assurance using the 3 Lines of Defence model	Quarter 3 Conduct an annual assessment of the evidence from all sources	Quarter 4. Annual report and action plan, feeding into Annual Governance Statement
<ul> <li>Identify Key Lines of Enquiry (KLOEs):</li> <li>the key risks/areas to be controlled</li> <li>key outputs/outcomes required</li> <li>risk ratings (inherent and residual)</li> <li>Pilot KLOEs:</li> <li>risk management</li> <li>financial management</li> <li>performance management</li> <li>Each will be comprised of sub-KLOEs</li> </ul>	<ul> <li>Map out all the available sources of assurance that are available:</li> <li>1<sup>st</sup> line of defence – evidence from routine and day-to-day management controls</li> <li>2<sup>nd</sup> line of defence – internal checks and reports on compliance (eg by corporate functions such as HR, Finance, etc) and regular reports to Committee</li> <li>3<sup>rd</sup> line of defence – reviews by independent and external assessors, such as Internal Audit, OFSTED and other government agencies, consultants, etc.</li> </ul>	Annual 'audit' to gather and assess evidence from each source. Exercise could be led/co- ordinated by Internal Audit, with significant input from departmental and corporate leadership teams.	<ul> <li>Production of an annual assurance report, identifying: <ul> <li>key findings</li> </ul> </li> <li>inherent and residual risk levels</li> <li>assessed assurance levels</li> </ul> <li>recommended actions for the coming year</li> <li>Report provides annual assurance to G&amp;E Committee and to CLT. Findings support the Annual Governance Statement. Findings inform the work programme for G&amp;E Committee. Findings inform the Annual Internal Audit Plan.</li>