#### 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

Identify Key Lines of Enquiry (KLOEs):

- the key risks/areas to be controlled
- key outputs/outcomes required
- risk ratings (inherent and residual)

## Pilot KLOEs:

- > risk management
- financial management
- performance management

Each will be comprised of sub-KLOEs

Map out all the available sources of assurance that are available:

- 1<sup>st</sup> line of defence evidence from routine and day-to-day management controls
- 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
- 3<sup>rd</sup> line of defence reviews by independent and external assessors, such as Internal Audit, OFSTED and other government agencies, consultants, etc.

Annual 'audit' to gather and assess evidence from each source.

Exercise could be led/coordinated by Internal Audit, with significant input from departmental and corporate leadership teams. Production of an annual assurance report, identifying:

- key findings
- inherent and residual risk levels
- assessed assurance levels
- recommended actions for the coming year

Report provides annual assurance to G&E Committee and to CLT. Findings support the Annual Governance Statement. Findings inform the work programme for G&E Committee. Findings inform the Annual Internal Audit Plan.

