


The following assurance concept is based on the HM Treasury **Three Lines of Defence** by broadly categorising and defining the significant and various sources of assurance available throughout any Organisation.



	TELL ME	SHOW ME	PROVE IT
Level of Defence	Front Line Business Management First Line of Defence	Corporate Oversight Second Line of Defence	Independent Assurance Third Line of Defence
Level of Assurance	Management Assurance	Assurance Oversight	Entity Level Assurance
Nature of Assurance	This assurance comes direct from those responsible for delivering specific objectives or operation; it provides assurance that performance is monitored, risks identified and addressed and objectives are being achieved	This assurance comes from oversight of management activity with expectations for specific areas of risk across the organisation; for example health & safety, information assurance, security, operational delivery plans	This assurance relates to independent and more objective assurance with a focus on the role of internal audit to provide an objective opinion on the framework of governance, risk management and control.
Value & Limitations	May lack independence and objectivity but its value is that it comes from those who know the business, the culture and the day-to-day challenges	Not fully independent of the management chain but provides valuable management insight into how well work is being carried out in line with set expectations, objectives, policy or regulatory considerations. It is more objective than 1 st line assurance.	Independent of the 1 st and 2 nd lines of defence, although internal audit will place reliance upon assurance mechanisms in the 1 st and 2 nd line of defence to enable a focus on the areas of highest risk, or where there are gaps or weaknesses in other assurance arrangements
Examples of Assurance	<ul style="list-style-type: none"> Performance management and monitoring of statistics Risk register 	<ul style="list-style-type: none"> Compliance assessment and reports Audits of policy, quality arrangements 	<ul style="list-style-type: none"> Internal Audit Reports with objective opinion on controls External Audit Reports with objective opinion on controls and can report directly to SG
	<ul style="list-style-type: none"> Routine system controls with other management action 	<ul style="list-style-type: none"> Reviews of conformity for major business change: planning, investment with project & programme management 	<ul style="list-style-type: none"> Internal and External Audits can be supported by other independent assurance providers operating in third line defence eg HIS service reviews, Gateway reviews, external accreditation reviews, parliamentary scrutiny processes