## Assurance Mapping - A Brief Guide

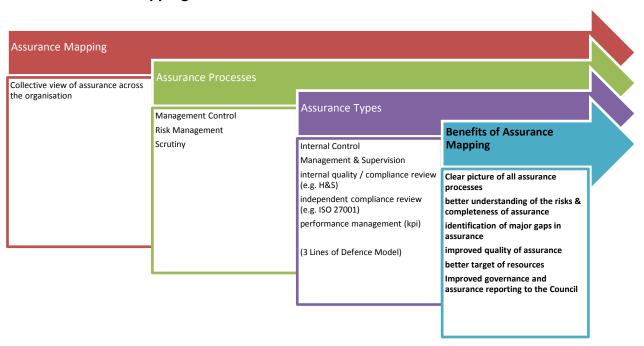


### What is 'Assurance Mapping'

There are lots of systems, review processes, internal control, monitoring and reporting arrangements, management engagement, compliance inspections etc that all individually provide forms of assurance to the organisation at various times.

Assurance mapping in simple terms is a collection of these assurances in a visual chart or table that draws these assurances together in one map to show the areas where assurance is received. This can be used as a tool for governance arrangements, The Council, Audit Committee, Executive and Management to take an objective view of the organisations risks and from where it receives assurance on those risks or has gaps in its assurance framework. This should lead to better management of those risks.

#### **Benefits of Assurance Mapping**



Assurance Mapping has become an accepted norm in many professions and is set out as a requirement of the PSIAS for Internal Audit to support the production of an assurance map. Many models of assurance map embed the '3 lines of defence model' into the assurance map.

#### Example of a simple assurance map could look like this:

Risk Area	Mitigating Controls						3 <sup>rd</sup> Line defence	External and Regulatory	
	1st Line defence		2nd Line of defence						
	Internal Control Measures	Manage- ment Controls	Financial Controller	Risk Management	Compliance / Quality	Inspection	Internal Audit	External Audit	Regulatory Bodies
Health and Safety	G	G	G	G	HS Team G	Technical Consultant	G	-	
VAT – Partial Exemption	G	G	A	R	G	Vat Consultant	G	G	HMRC
Cyber Security	G	A	-	R	A	Penetration G Testing	A	-	ICO
Key - Red - Amber - Green									

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### **Next Steps to Assurance mapping**

- Identify who will be the sponsor
- Assess the priority risks and assurances to include
- Decide how / what systems will be used to capture the risks, controls and assurance map
- Identify the all assurance providers for the risks and how the assurance is to be provided
- Collect and analyse the assurances keeping them up to date
- Analyse the gaps in assurance
- Produce an action plan to for the monitoring review and improvement

#### **Success Criteria**

- Keep it simple
- Use existing processes and integrate into them if possible
  - Risk management
  - o Performance indicators
  - Computer systems
  - Reporting mechanisms
- Start with key risks
- Monitor regularly and review what the assurance map looks like does it meet the needs?
- Bring management into maintenance of the assurance provision ownership is essential to success
- Expand coverage of assurance areas when ready