



AUDIT & GOVERNANCE COMMITTEE

AGS - REVIEW OF EFFECTIVENESS OF GOVERNANCE FRAMEWORK

Management				Internal Audit	External Assurance Providers
Assurance Function	First Line Assurance	Second Line Assurance		Third Line Assurance	<ul style="list-style-type: none"> - External Audit - Reviews & Inspections - Regulatory Bodies - Benchmarking
		Corporate advice & compliance	Corporate Oversight		
Asset Management	Directors and managers	Development (Finance); Housing; Customer & Business Delivery	Corporate Property Group (CPG); Asset Investment Panel; BCP FuturePlaces Board; Corporate Management Board (CMB)	Chief Internal Auditor Annual Opinion	External Audit (Grant Thornton - GT) *
Business Continuity		Finance	Resilience Governance Board; Resilience Forum; CMB		Outsourced Business Continuity, ICT inspections
Business Planning and Performance Management		Policy & Research	Various – including Children’s Services Improvement Board; Planning Improvement Board; Big Plan Delivery Board; CMB		Local Government and Social Care Ombudsman (complaints) Peer Review
Counter Fraud		Finance	Statutory Officer Group (SOG)		
Financial Management		Finance	CMB		External Audit (GT) *
Fire Safety		Customer & Business Delivery (Facilities Management)	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG		Fire Safety Inspections
Health & Safety (H&S)		Finance	Health & Safety & Fire Safety Board; Safety Supporters Forum; CPG		H&S Executive (inc. unannounced inspections)
Human Resources		HR & Organisational Development	Directors Strategy Group (DSG); CMB		Unions
ICT		IT & IS	IT & IS Infrastructure Board; Information Governance Board (IGB); CMB		Public Services Network (PSN)
Information Governance		Law & Governance	Information Governance Board (IGB)		Information Commissioner
Partnerships		Policy & Research	Various – including service/partnership specific boards e.g. BCP/BH Live Strategic Partnership Board; CMB		
Procurement		Finance	SOG		

Project & Programme Management		IT & IS	Project specific boards e.g. Mosaic; Transformation Programme Board; CMB; Infrastructure Programme Board		
Risk Management		Finance	DSG; CMB		External Audit (GT) *
Safeguarding		Adult Social Care; Children's Services	Safeguarding Boards (Adults & Children's); CMB		Care Quality Commission; Ofsted
Sustainable Environment		Environment	Currently being developed, A&G presentation in Dec 22 outlined the aspirations; CMB		

*It is not the External Auditor's (Grant Thornton) primary role to provide assurance on the adequacy of key assurance functions. Nevertheless, through their auditing of the statement of accounts and in providing their value for money opinion, a form of external assurance exists across a number of functions, most notably those marked with an asterisk.