Northern Ireland Ambulance Service Health and Social Care Trust

Title:	Corporate Assurance Strategy & Arrangements		
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1.0 INTRODUCTION:

How does Trust Board have confidence in what we say we are doing?

1.1 Background:

As expectations of the Northern Ireland Ambulance Service Health and Social Care Trust (NIAS) increase and available resources become more restricted, we as an organisation must improve internal control so that evidence-based assurances can be identified; this will ensure the effective management of risks that threaten the successful achievement of our objectives. **A HSC Trust should not be run on 'trust'.**

1.2 Purpose:

The purpose of this document is to establish a strategy and framework for the delivery of assurance to Trust Board.

This Strategy explains what 'assurance' means, sets out the arrangements required and outlines roles and responsibilities of key staff. It is integrally linked to the Corporate Risk Management Policy and Strategy, and is aligned with the Annual Business Plan and Trust Delivery Plan. It reflects a range of current guidance and best practice set out in Section 13.0 (References).

This strategy supports the Accounting Officer and Trust Board in the leadership of the organisation and in meeting corporate governance requirements. It sets out the risk management and assurance arrangements, which will provide reliable evidence on organisation stewardship to underpin the assessment of the risk and control environment for the annual governance statement (supported by Internal Audit).

1.3 Objectives:

- Define assurance and set out the benefits of assurance mapping exercises.
- Identify accountability and responsibility for assurance across NIAS.
- Provide a clearly understandable, structured framework that drives a consistent approach to the identification and provision of assurance.
- Ensure that significant, existing, and emerging gaps in assurance are identified, assessed and proportionate action is taken.
- Ensure that arrangements for assurance are recorded, monitored and reported so that relevant staff and Trust Board are kept informed, as appropriate and relevant assurance information is available for the inclusion in Governance Statements etc.
- Ensure that NIAS applies a best practice approach to assurance and that continual improvement is demonstrated.
- Support the further development of an open, honest and just (fair) culture.

It is acknowledged that it is never possible to provide complete and absolute assurance and as such the concept of <u>reasonable assurance</u> is adopted.

1.4 Scope:

This Strategy applies to all staff who are responsible for key areas of risk (corporate, directorate and local as appropriate), core systems / key processes, projects, significant change programmes etc.

2.0 ROLES AND RESPONSIBILITIES:

2.1 Chief Executive:

The Chief Executive as the Accounting Officer, supported and approved by Trust Board, owns the high level Board Assurance Framework (BAF). The Chief Executive is responsible for ensuring that a sound system of risk management, internal control and governance exists and is maintained for the achievement of the organisation's policies, aims / objectives, and the stewardship of the organisations resources. The Chief Executive requires regular and timely assurance from his / her Senior Management Team on the things that are important to organisational success in order to prepare the Annual Governance Statement.

2.2 Directors:

Directors are responsible for Directorate Assurance Frameworks / Maps etc. and are responsible for the related management assurances in relation to key areas of risk (corporate, directorate and local as appropriate), core systems / key processes, projects and significant change programmes, along with those strategic objectives delegated to them by the Chief Executive. This includes:

- Developing full and effective delivery plans for the implementation of the Annual Business Plan and Trust Delivery Plan.
- Identifying, managing and escalating risks in compliance with the Corporate Risk Management Policy and Strategy.
- Carrying out regular assurance mapping exercises, checking the effectiveness of controls, ensuring evidence is available, gaps are identified, SMART action plans are developed and areas of concern are escalated / reported to Trust Board.
- Ensuring Directorate Assurance Frameworks / Maps are reported to Assurance Committee as necessary.
- Resourcing / establishing an appropriate organisational structure (appointing, motivating etc.).
- Setting performance indicators, tracking performance and implementing improvement actions.
- Designing and implementing robust financial controls and providing accurate information.

2.3 Risk Owners / Policy Leads / Project Leads / Officers Leading Change etc.:

Risk owners, policy leads, project leads and officers leading significant change programmes are responsible for identifying key risks and carrying out assurance mapping for their areas of responsibility. All managers are responsible for the management of risks and internal controls within their area.

2.4 Trust Board:

The Board of the Northern Ireland Ambulance Service HSC Trust (NIAS) is accountable for internal control. It is also responsible for clarifying expectations around the scope and depth of board assurance requirements including:

- Ensuring that the Trust has in place sound and comprehensive governance and assurance arrangements, including a fully functioning committee structure.
- Reviewing and approving the Board Assurance Framework (BAF) and monitoring associated action plans not less than twice a year.
- Setting Board agendas according to where the largest gaps are perceived to exist.

- Ensuring high-level assurance matters are integrated into the Trust Board decision-making process as appropriate.
- Informing the Governance Statement.
- Scrutinising and challenging management performance by testing accuracy and robustness of controls.
- Providing advice and guidance as necessary.

2.5 Assurance Committee:

Chaired by a Non-Executive Director, and meeting not less than 3 times a year, this committee is responsible for monitoring assurance, i.e. the careful examination of the arrangements in place to provide comprehensive and reliable assurance. This involves identifying any assurance needs, how they will be met, whether there are any assurance gaps or overlaps, how these can be best filled and whether this will provide the sufficient, relevant and reliable assurance that it needs. In particular, it will:

- Approve the Corporate Assurance Strategy and Arrangements.
- Monitor assurance functions of sub-committees (i.e. ensure assurance matters are escalated, action plans are prepared and any reports are available).
- Review and constructively challenge the different types of assurance to seek an optimum mix. In practice, assurance maps from one Directorate per meeting will be reviewed.
- Monitor the Board Assurance Framework (BAF).
- Communicate matters to Trust Board as necessary.
- Provide advice and guidance as necessary.

2.6 Audit Committee:

Chaired by a Non-Executive Director, and meeting not less than 3 times a year, this committee's primary role is to independently contribute to the Board's overall process for ensuring that an effective internal financial control system is maintained. The Committee shall contribute to the establishment, review and maintenance of an effective system of integrated governance, risk management and internal control, across the whole of the organisation's activities (both clinical and non-clinical) that supports the achievement of the organisation's objectives. In particular, the Committee will review:

- The adequacy of all risk and control related disclosure statements (in particular the Mid-Year Assurance Statement and the Governance Statement), together with any accompanying Head of Internal Audit statement, external audit opinion or other appropriate independent assurances, prior to endorsement by the Board.
- The adequacy of the underlying assurance processes that indicate the degree of the achievement of corporate objectives, the effectiveness of the management of principal risks and the appropriateness of the above disclosure statements.
- The adequacy of the policies for ensuring compliance with relevant regularity, legal and code of conduct requirements, including the Trust's Standing Orders and Standing Financial Instructions.

2.7 Internal Audit:

Internal Audit is an independent objective function which can help the Trust accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control, and governance processes. The scope of reviews are agreed in advance with relevant directors, and the annual Internal Audit plan agreed by the Audit Committee. Contingency days may be built into the Internal Audit plan to allow for any issues identified where review or further assurance may be required.

2.8   Risk Manager:

The Risk Manager will drive the assurance process through the Senior Management Team (SMT) by implementing and regularly reviewing the Assurance Strategy.

The Risk Manager will be responsible for both supporting and challenging risk owners, policy leads and those responsible for projects and significant change programmes, on how they provide assurance to Trust Board that effective controls are in place (via the provisions of workshops, mapping tools and frameworks). The Risk Manager is there to support the process, but **ownership and compilation resides within the management chain**.

The Risk Manager will bring any concerns / gaps / irregularities to the attention of the Medical Director / Chief Executive as appropriate.

With regards to the administration / reporting of assurance, risks are currently recorded by the Risk Manager on an electronic Risk Management System known as DATIX. The Risk Manager is currently arranging for risk owners to access DATIX directly; this will facilitate the removal of associated paper systems.

2.9   All Staff:

All members of staff are responsible for adhering to internal controls in the undertaking of their work.

3.0   DEFINITIONS:

3.1   Assurance:

Assurance is defined as "an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management and control processes for an organisation".

Assurance[1]	Definition
Provides:	Confidence / Evidence / Certainty
To:	Directors / Non-Executives / Management
That:	That what needs to be happening is actually happening in practice

3.2   Assurance Framework:

An Assurance Framework is a structured means of identifying and mapping the main sources of assurance in an organisation and co-ordinating them to best effect[2].

3.3   Board Assurance Framework (BAF) Document:

The Board Assurance Framework (BAF) document, an HSC requirement, sets out the strategic objectives, identifies risks in relation to each strategic objective and the controls to mitigate these risks. The details of the assurances on the effectiveness of these controls are also included. As such, gaps in controls and assurances can be identified and acted upon. This forms an integral part of the risk management reporting system. This document is then used as a tool for further discussion in relation to the levels of assurance received and required at Trust Board and Sub Committee level.

3.4   Governance Statement:

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[1] https://nhsproviders.org/media/1182/board-assurance-a-tool-kit.pdf
[2] https://www.gov.uk/government/publications/assurance-frameworks-guidance

The Governance Statement is a key feature of the organisation's annual report and accounts. It covers the organisation's corporate governance, risk management and internal control arrangements. The statement should incorporate an evaluation on how well the arrangements have operated in practice, based on the ongoing assessment process.

4.0 BENEFITS OF ASSURANCE FRAMEWORKS:

Effective assurance frameworks ensure the following:

- Timely and reliable information on the effectiveness on the management of risk and significant control issues.
- Escalation of control issues requiring visibility and attention by senior management.
- A cohesive, comprehensive and consolidated view of assurance across the Trust for Trust Board and Committees, providing greater oversight.
- An opportunity to identify gaps and 'plug' them (for example by using internal audit).
- Organisational understanding of its risk profile is raised and accountability and ownership is strengthened.
- Critical supporting evidence for the production of the Governance Statement and other relevant legal and regulatory requirements.
- Confidence in the operational working of NIAS.
- Maximises the use of resources in terms of audit planning and avoiding the duplication of effort.
- That there are fewer 'surprises'.

5.0 TYPES, SOURCES & LEVELS OF ASSURANCE:

Definitions for 'assurance' and 'assurance framework' are detailed in section 3.0.

5.1 The Three Lines of Defence Model[3]

There are many sources of assurance within an organisation and all can be of use depending on the circumstances (see Appendix 3 for examples). A concept for helping to identify and understand the different contributions the various sources can provide is the 'Three Lines of Defence' model. By defining the sources of assurance in three broad categories, it helps to understand how each contributes to the overall level of assurance provided and how best they can be integrated and mutually supportive. For example, management assurances can be harnessed to provide coverage of routine operations, with internal audit activity targeted at riskier or more complex areas.

- First line – Operational (business management).
- Second line – Oversight functions (corporate oversight).
- Third line – Independent (external).

The table below provides a summary of the model:

1st Line of Defence (Business Management)	Nature of Assurance	2nd Line of Defence (Corporate Oversight)	Nature of Assurance	3rd Line of Defence (Independent Assurance)	Nature of Assurance
Within the 'front-line' or business operational areas, there	This comes directly from those responsible for delivering	This work is associated with oversight of management	The assurance provides valuable management	This relates to independent and more objective assurance and focuses on the role of internal audit,	Independent of the first and second lines of defence.

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[3] https://www.gov.uk/government/publications/assurance-frameworks-guidance

1st Line of Defence (Business Management)	Nature of Assurance	2nd Line of Defence (Corporate Oversight)	Nature of Assurance	3rd Line of Defence (Independent Assurance)	Nature of Assurance
will be many arrangements established that can be used to derive assurance on how well objectives are being met and risks managed; for example, good policy and performance data, monitoring statistics, risk registers, reports on the routine system controls and other management information.	specific objectives or operation; it provides assurance that performance is monitored, risks identified and addressed and objectives are being achieved. This type of assurance may lack independence and objectivity, but its value is that it comes from those who know the business, culture and day-to-day challenges.	activity. It is separate from those responsible for delivery, but not independent of the organisation's management chain. This could typically include compliance assessments or reviews carried out to determine that policy or quality arrangements are being met in line with expectations for specific areas of risk across the organisation; for example, health and safety, information assurance, security and the delivery of key strategic objectives.	insight into how well work is being carried out in line with set expectations and policy or regulatory considerations. It will be distinct from and more objective than first line assurance	which carries out a programme of work specifically designed to provide the Accounting Officer with an independent and objective opinion on the framework of governance, risk management and control. Internal audit will place reliance upon assurance mechanisms in the first and second lines of defence, where possible, to enable it to direct its resources most effectively, on areas of highest risk or where there are gaps or weaknesses in other assurance arrangements. It may also take assurance from other independent assurance providers operating in the third line, such as those provided by independent regulators, for example. Other sources of independent assurance available include external system accreditation reviews/certification (e.g. ISO/Risk Management Accreditation Document Sets), NIAO etc.	Internal audit operates to professional and ethical standards in carrying out its work, independent of the management line and associated responsibilities. External audit operates similarly and reports mainly to Parliament

Management has the primary responsibility for providing assurance on the adequacy of risk management and internal control, which is often subject to challenge from the oversight functions for example the Assurance Committee. It is however essential that there are robust frameworks in place to support the managerial assertions about the adequacy and effectiveness of internal control.

6.0   ASSESSING THE QUALITY OF ASSURANCE ACTIVITIES:

Regardless of the type, source and level of assurance there are a number of issues that impact on its quality, all of which need to be considered:

- Age – the time elapsed since assurance was obtained, this may erode the value of assurance. Some activities may be repeated every year or every month. The more recent and timely, the more relevant and reliable the information and assurance will be.
- Durability – whether it endures as a permanent assurance on an historical matter e.g. Auditors Report on Financial Statements, or loses relevance over passage of time e.g. clinical audit.
- Relevance – the degree to which assurances aligns to specific area or objective over which it is required.
- Breadth and depth of scope – how much of the element is being covered by the activity? Is it assessing all aspects or specifically focusing on one small part? Is it detailed enough?
- Reliability – trustworthiness of the source of assurance.
- Independence – the degree of separation between the function over which assurance is sought and the provider of assurance.
- Competence of the assurance provider – the person performing the activity should have the relevant skills, experience and qualifications. Does the provider follow guidance set by a regulatory body?
- Understandable.
- Neutral / free from bias – i.e. such that another person would reasonably come to the same conclusion.

The value of assurances used for Trust Board will be assessed by the Assurance Committee.

7.0   KEY SOURCES OF INFORMATION:

In order to determine where assurance is required, it is useful to review key information such as the following:

- Internal audit plans, reports and findings (past and current).
- Controls assurance self assessments and action plans.
- Themes from incidents, complaints and claims.
- Patient experience documentation.
- Staff surveys / workforce appraisal / performance etc.
- Corporate plans and business plans / other strategic documents.
- Key policy documentation (clear aims / objectives / KPIs etc).
- Organisational charts (confirm accountability for key areas / check job descriptions).
- Risk registers (linked to objectives).
- Business impact assessments.
- Quality data / clinical audit.
- Training and educational programmes / needs analysis.
- Performance reports.
- Meeting agenda from key meetings.
- Governance statements / mid-year assurance statements etc.
- Contractual monitoring information received from other organisations and commissioners.
- Data from regulators, e.g. RQIA, HSENI etc.

7.1   Staff Interviews:

In order to further probe the control environment, Directors should interview key staff and ask the following questions:

- Describe the scope / function.
- What assurance is provided?
- What is the scope of the assurance?
- Who is performing the activity and what are their qualifications?
- How often does the activity get performed?
- Who is the activity reported to? Management? Board Committee? When was the most recent report?
- What value does the assurance activity add?
- Is it assurance or a usual business activity?

8.0 ASSURANCE MAPPING:

Assurance mapping is a mechanism for mapping the nature and level of assurance available across all lines of defence against each area where assurance is required. The process classifies and evaluates assurance processes, enables gaps and weaknesses to be identified and provides key information to support management decision making. One map should not be everything to everyone and therefore a number of different maps at various levels should be produced. Assurance Maps can be used at different levels and for different reasons as determined by need. The starting point can also vary depending on purpose.

8.1 Carrying Out Assurance Mapping – Key Stages:

To assist with the mapping process, a blank Assurance Mapping Template has been developed and can be found at Appendix 1 (sample content can be found at Appendix 2). Consider the following key stages as you populate the template:

- Determine your scope (e.g. corporate risks, key process, project etc.). Mapping should begin at the strategic level and then be extended to cover organisational areas.
- Assess the required / desired amount of assurance for each element (consider its importance, complexity, past experience etc.).
- Identify your assurance (use the three lines of defence model).
- Reassess your scope (the process often flags up additional elements!).
- Assess the quality of your assurance (see section 6.0 on assessing its value).
- Assess the aggregate actual amount of assurance for each element.
- Analyse gaps and overlaps (consider what is desirable).
- Determine your course of action (recommendations / SMART action plans).

8.2 Gaps & Improvement Actions:

For each element requiring assurance, the total amount of assurance needs to be assessed, collating the assurance being provided by each of the three lines of defence (section 5.1), considering the quality (section 6.0). For example a mixture across the three lines of defence is likely to give a richer balance of assurance.

The map will then highlight where there are gaps in the assurances over significant risk areas. Equally, duplicated or potentially burdensome assurance processes can be identified. Assurances can be challenged and questions asked as to whether the right type of assurance activity is being targeted at the right area of risk. Delivery of assurances can be reviewed, monitored and tracked throughout the year, strengthening the risk and control environment and ease the task of collating the supporting evidence for the Governance Statement.

Mapping outputs will help to identify issues that need to be addressed or reflected within the Governance Statement. Outputs can also provide specific examples of effective control and well managed risk for inclusion.

8.3   RAG Rating of Evidence Based Assurance:

The following table rates the level of assurance and defines action / escalation requirements:

Low Assurance (RED)	We believe the assurances to be inadequate and / or in dependable and that they are insufficient to give us any more than a low level of confidence.	Director to investigate, agree and oversee implementation of action plan. Director to consider requirement to escalate to Chief Executive and / or SMT and if necessary Trust Board. Risk Manager kept informed
Medium Assurance (AMBER)	We believe the assurances to be only partly adequate and / or dependable and that they are sufficient to give us only a medium / moderate level of confidence.	Immediately refer to Director / Assistant Director to investigate, agree and oversee implementation of action plan. Risk Manager kept informed.
High Assurance (GREEN)	We believe the assurance to be adequate and dependable and that they provide sufficient evidence to give us a level of confidence.	Monitored and reviewed regularly to ensure controls remain in place. Assistant Director and Risk Manager kept informed.

8.4   Maintenance & Review:

An assurance map is a live document that should be constantly reassessed and updated. It is never definitively "complete" and therefore elements and assurances can be added and removed at any time when they become or stop being relevant.

Directorate Assurance Maps and the Board Assurance Framework (BAF) should be comprehensively reviewed twice a year (linked to Governance Statement and mid-year assurance statement).

9.0   ASSURANCE ACTION PLANS:

Action plans must be developed to address gaps. Action plans must incorporate SMART principles:

S   Specific – clearly defined actions to be completed, with clearly defined owners (both name and designation).
M   Measurable – how will implementation and effectiveness be measured.
A   Aligned – actions and action plans must be aligned with relevant policies and procedures and agreed by relevant action owners.
R   Realistic – actions must be achievable, with sufficient resources, within agreed timescales.
T   Time bound – both target and actual completion dates should be captured.

Failure to embed the maintenance process will waste much of the effort committed in creating the map for the first time. Accordingly, the embedding process should start during the preparation of the assurance map itself.

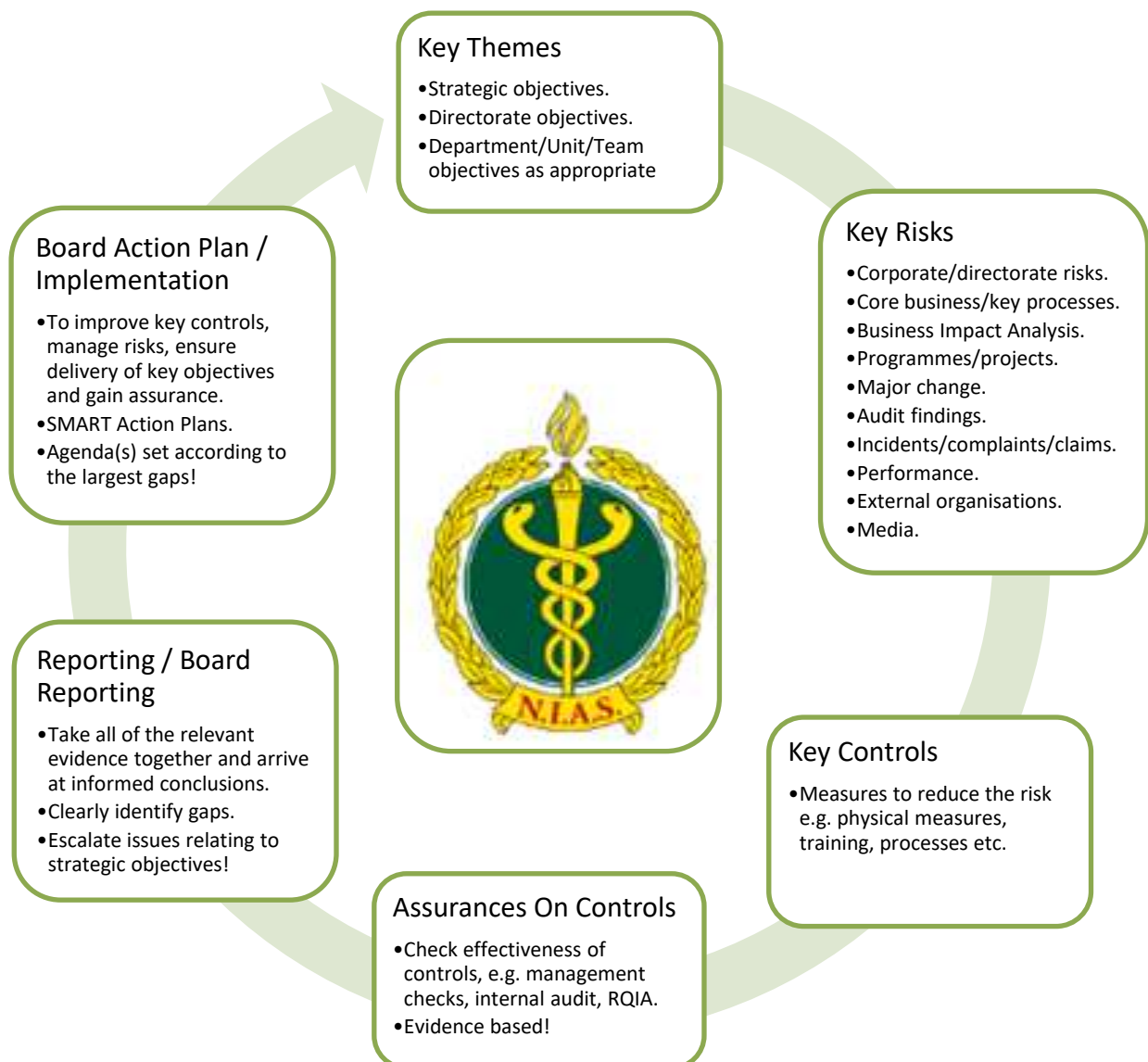## 10.0 COMPLETION OF THE BOARD ASSURANCE FRAMEWORK (BAF) DOCUMENT:

The development of the Board Assurance Framework document will be led by the Chief Executive (with support from the Senior Management Team and the Risk Manager) to bring together all of the relevant information on the risks to the strategic objectives. Directors will have identified assurances required and escalated areas of concern as part of their mapping exercises.

10.1 Role of Trust Board (BAF) Document:

Most importantly the board assurance arrangements and the BAF document will only ever be as effective as Trust Board itself. Trust Board must use the BAF document and its assurance outcomes to focus its agenda and discussions, to inform decision making and to instigate further checks and challenge and investigate where concerns exist. In that way the board can be assured that it is doing everything possible to manage its risks and achieve its objectives.

11.0 NIAS ASSURANCE MODEL:

The following diagram summarises the NIAS model of assurance:

Key Themes
- Strategic objectives.
- Directorate objectives.
- Department/Unit/Team objectives as appropriate

Key Risks
- Corporate/directorate risks.
- Core business/key processes.
- Business Impact Analysis.
- Programmes/projects.
- Major change.
- Audit findings.
- Incidents/complaints/claims.
- Performance.
- External organisations.
- Media.

Key Controls
- Measures to reduce the risk e.g. physical measures, training, processes etc.

Assurances On Controls
- Check effectiveness of controls, e.g. management checks, internal audit, RQIA.
- Evidence based!

Reporting / Board Reporting
- Take all of the relevant evidence together and arrive at informed conclusions.
- Clearly identify gaps.
- Escalate issues relating to strategic objectives!

Board Action Plan / Implementation
- To improve key controls, manage risks, ensure delivery of key objectives and gain assurance.
- SMART Action Plans.
- Agenda(s) set according to the largest gaps!

12.0 TRAINING & RESOURCES REQUIRED:

There is no mandatory training associated with this policy. The Risk Manager will run assurance mapping workshops as necessary. Senior management must ensure that the necessary time and resources are allocated for regular workshops and mapping exercises.

13.0 REFERENCES:

- Assurance Frameworks HM Treasury (2012).
- Board Assurance: A toolkit for health sector organisations, Baker Tilly (2015).
- Establishing an Assurance Framework: A Practical Guide for Management Boards of HPSS Organisations (2006).
- Taking it on Trust: A Review of How Boards of NHS Trusts and Foundation Trusts Get Their Assurance, Audit Commission (2009).
- Audit and Risk Assurance Committee Handbook (NI), HM Treasury, 2018.
- Business Planning, Risk Management and Assurance in the Department of Health. A Framework. (TBC).
- Building the Assurance Framework: A Practical Guide for NHS Boards, Department of Health (2003).
- Board Assurance Frameworks – A Simple Rules Guide for the NHS, Good Governance Institute (2009).
- Assurance: The Board Agenda, Department of Health (2002).
- The Orange Book (Management of Risk – Principles and Concepts), HM Treasury (2004).
- Risk Assessment Framework, Monitor (2013).
- Risk Management Assessment Framework, HM Treasury (2009).

14.0 APPENDICES:

Appendix 1   Assurance Mapping Template.
Appendix 2   Assurance Mapping Template with Sample Content.
Appendix 3   Example Sources of Assurance.
Appendix 4   Board Assurance Framework Template.
Appendix 5   Board Assurance – A Quick Reference Guide.
Appendix 6   Questions For Trust Board To Ask To Assess The Effectiveness Of Assurance[4]:

14.0 CONSULTATION, APPROVAL, IMPLEMENTATION & REVIEW:

This Assurance Strategy has been:

- Drafted by the Risk Manager in consultation with the Chief Executive and Directors.
- Ratified by SMT for presentation to Assurance Committee.
- Approved by the Trust's Assurance Committee.

With regards to dissemination this Strategy has been:

- Issued to Chief Executive, Chair, Board Members, Non-Executive Directors, Directors and Assistant Directors.
- Disseminated to the required staff by Assistant Directors.
- Made available on the Internet, Intranet and SharePoint so that all employees and members of the public/stakeholders can easily have access.

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[4] https://webarchive.nationalarchives.gov.uk/20110601173406/http://www.audit-commission.gov.uk/health/trustpractice/reports/Pages/takingitontrust29april2009_copy.aspx

- Discussed in Corporate Induction.

Roles and responsibilities are defined in section 2 and in addition:

- Regular review meetings and assurance mapping workshops are arranged as necessary.

The Assurance Strategy will be reviewed every three years.

15.0   EQUALITY STATEMENT:

In line with duties under Section 75 of the Northern Ireland Act 1998; Targeting Social Need Initiative; Disability Discrimination Act 1995 and the Human Rights Act 1998, an initial screening exercise, to ascertain if this policy should be subject to a full impact assessment, has been carried out.

The outcome of the equality screening for this procedure undertaken on 18th January 2019 is:

Major impact   ☐

Minor impact   ☐

No impact.   ✓

16.0   SIGNATORIES:

Katrina Keating   Date: 27th May 2020
Lead Author

Dr Nigel Ruddell   Date: 27th May 2020
Lead Director

APPENDIX 1 – ASSURANCE MAPPING TEMPLATE:

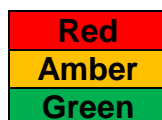| Assurance Mapping										
		Sources of Assurance								
Risk / Key Process / Significant Change etc.	Owner	1st Line of Defence (Business Management)	Level	2nd Line of Defence (Corporate Oversight)	Level	3rd Line of Defence (Independent Assurance)	Level	Sufficient?	Gaps	Improvement Actions
			G		A		R			

High Assurance	Green
Medium Assurance	Amber
Low Assurance	Red

APPENDIX 2 – ASSURANCE MAPPING TEMPLATE WITH SAMPLE CONTENT:

Assurance Mapping

		Sources of Assurance								
Risk / Key Process / Significant Change etc.	**Owner**	**1st Line of Defence (Business Management)**	**Level**	**2nd Line of Defence (Corporate Oversight)**	**Level**	**3rd Line of Defence (Independent Assurance)**	**Level**	**Sufficient ?**	**Gaps**	**Improvement Actions**
Fire Risk	CRM Programme Director Risk Manager	• Fire Safety Policy and Procedures (Dec 19). • Supervisor / equivalent weekly fire safety checks and logs as per policy. • Monitored by SO / ASAM / line management. • Fire Safety Training (induction and every 3 years). • Fire incident reporting and investigation.	**A**	• Annual fire safety inspections. • Fire Compliance Group KPIs (meets quarterly). • Assurance Committee Reporting (quarterly). • Fire Safety Controls Assurance Self-Assessment (annually). • Health and Safety Committee (quarterly).	**A**	Fire Risk Assessments (FRAs) carried out every three years. Most recently 2019 (external contractor). NIFRS / Building Control Inspections / Feedback.	**G**	No	1. Further training for new Supervisors. 2. Annual Report. 3. Electronic system required for more efficient monitoring and performance management, i.e.: • Local. • D Ops & Risk Manager. • Corporate reporting.	1. Training for supervisors and SOs on KPIs / Action Plans (March 2020). 2. Annual Fire Safety Report required (March 2020). 3. Implement electronic system (June 2020).

V.4 December 2019

Low Assurance	**Red**
Medium Assurance	**Amber**
High Assurance	**Green**

APPENDIX 3 – EXAMPLE SOURCES OF ASSURANCE:

Source	Assurance Scope	Assurance Process	Type	Level
External Audit	Financial accounts and reviews as determined. Financial statements and the Annual Report and Governance Statement	Financial audit and review reports. Audit Strategy and Report to Those Charged with Governance	Written	3 - Independent Assurance
Internal Audit	All areas related to corporate governance, risk management and internal control. Will be limited by number of days in audit plan and expertise of staff	Head of Internal Audit Opinion and individual review reports. Scope of reviews agreed in advance with relevant directors. Internal Audit. Plan agreed with Audit Committee	Written	3 - Independent Assurance
Clinical Audit	Area under review, defined by the Clinical Audit Plan	Report to Clinical Effectiveness Committee	Written	1 - Operational Assurance / Independent Assurance
Audit Committee	All areas related to corporate governance, risk management and internal control, as determined by Terms of Reference	Report to Trust Board annually and update to Trust Board via issue of minutes after each meeting	Written and Verbal	2 - Oversight function
Trust Management Executive	All areas related to corporate governance, risk management and internal control	Report to Trust Board at each meeting	Written or Verbal	1 - Operational Assurance
RQIA Inspection	Restricted to RQIA Fundamental Standards, whichever are subject to review at the time	Report to the Trust Board	Written	3 - Independent Assurance
Other Accreditation Systems	Restricted to area of accreditation	Report to the Trust Board / relevant department depending of accreditation	Written	3 - Independent Assurance
Integrated Performance report	Specific to identified targets, internal and external, for finance, performance, and quality	Reports to relevant groups and committees, SMT and Trust Board	Written	1 – Operational Assurance
Stewardship reports	Specific to area of responsibility	Reports to relevant groups and committees, SMT and Trust Board	Written	1 - Operational Assurance
Walkabouts	Specific to area of visit	Reports to relevant groups and committees, SMT and Trust Board	Empirical	1 - Operational Assurance
Information Governance Toolkit	Specific to area of responsibility	Reports to management, relevant committee etc.	Written	1 - Operational Assurance
Patient Feedback	Linked to surveys / specific where internally driven	Reports to relevant groups and committees, SMT and Trust Board	Written	3 - Independent Assurance

APPENDIX 4 – BOARD ASSURANCE FRAMEWORK (BAF) DOCUMENT TEMPLATE:

Board Assurance Framework (BAF)											
No.	Key Objectives	Principle Risk	DATIX Risk Ref	Current Risk Level	Responsible Director	1st Line of Defence (Business Management)	2nd Line of Defence (Corporate Oversight)	3rd Line of Defence (Independent Assurance)	RAG Status	Gaps	Improvement Actions
THEME											

APPENDIX 5 – BOARD ASSURANCE – A QUICK REFERENCE GUIDE:

This summary enables you to quickly assess which parts of the assurance framework you have in place and which you might need to focus on.

No.	Question	Summary	Yes	No
1.	**Are your corporate objectives defined?**	Corporate objectives are the strategic goals within an organisation. These will drive the response to risk within your Trust.		
2.	**Are your corporate risks identified?**	Corporate risks will highlight any obstacles to achieving the corporate objectives as well as the associated consequences.		
3.	**Do you have key controls in place to manage risks?**	Key controls are those mechanisms in place to manage the risks. Controls should relate directly to the risks (though each risk may need more than one control, and the same control may address more than one risk) and should be practical. Is there clear evidence available? Is it clear who is responsible?		
4.	**Is compliance with controls measured and reported?**	Reporting can show where improvement action is required. The ultimately aim is to achieve 100% compliance every time, without which the control is not as effective as it could be.		
5.	**Is assurance provided on the effectiveness of controls?**	This element is about gathering the evidence about the effectiveness of the key controls. Do you have assurance that the controls are in place and working effectively? Is there actual evidence available? Is it clear who is accountable?		
6.	**Putting it all together**	All of the stages of the assurance framework should work together as a continuous process of identifying objectives, assessing risks, introducing controls and assessing whether these controls have been effective.		
	Do board papers include all the above elements?	Organisations should ensure all the above elements are incorporated into their routine board reports.		
	Is there an assurance framework assessment tool?	A tool to help assess where a trust currently is in terms of compliance against the assurance framework and to help identify areas to target improvement.		
	Are effective delivery plans are in place?	Having assessed the current position, boards should have a delivery plan which is outcome focused, owned and measurable. This will improve key controls to manage principal risks and gain assurances where required.		

APPENDIX 6 – QUESTIONS FOR TRUST BOARD TO ASK TO ASSESS THE EFFECTIVENESS OF ASSURANCE[5]:

No	Question	Response
Strategic aims and objectives		
1	How clear are we about what the trust is trying to achieve?	
2	What strategic aims and objectives have we set out for the trust?	
3	Are strategic aims and objectives clearly defined?	
4	How do we provide leadership to the staff delivering the objectives that we have set?	
5	What process do we have in place for translating the objectives into the contribution expected from divisions, care groups and frontline staff and how will their performance will be monitored?	
Governance structures		
6	Are the governance structures clear and straightforward with minimal overlap?	
7	How well do we understand our governance structures and how do we think current governance arrangements could be improved?	
Achieving objectives		
8	How do we oversee the strategy for achieving our objectives?	
9	How do we ensure that the systems of internal control are operating robustly?	
Board meetings		
10	Is our board agenda dynamic and focused on the right things: the strategy and its implementation?	
11	How much time do we spend on strategic issues at board meetings?	
12	To what extent do we have the right information prepared for board meetings to allow us to monitor this?	
13	Have we considered and acted on *The Intelligent Board* report?	
14	Are board meetings managed effectively?	
15	What improvements could be made to ensure that we operate as a team?	
16	Do we have trust and respect between executive and non-executive directors?	
Board operation and skills		
17	What skills do we need as a board?	
18	To what extent do we have the right skills as a board?	
19	How clear are we about what the role of the chair and non-executive directors should be?	

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[5] https://webarchive.nationalarchives.gov.uk/20110601173406/http://www.audit-commission.gov.uk/health/trustpractice/reports/Pages/takingitontrust29april2009_copy.aspx

20	Do we delegate responsibilities effectively and appropriately?	
Strategic risks		
21	How can we be sure that we have identified all of our strategic risks?	
22	Are we monitoring strategic risks properly and what level of independent scrutiny or constructive challenge	
23	How timely and relevant is the performance information that we use to monitor risks?	
24	What reports do we receive that provide evidence of the effectiveness of risk management and progress in achieving strategic objectives?	
Management and monitoring of risk		
25	How do we provide leadership on risk management?	
26	Do we monitor the trust's main operational risks?	
27	How can we be sure that the risk management processes in place will avoid operational risks becoming strategic risks?	
Risk measurement		
28	How clear are we about our risk appetite?	
29	Do we quantify risk appropriately?	
30	Do we have an accountability framework for the trust that sets out the level of risk that is expected to be	
31	Have we devolved risk management sufficiently and how can we be sure that it is embedded within operational processes and that there is ownership of risk?	
Risk culture		
32	Do we understand what risk culture we are trying to embed?	
33	Do we know what a good risk culture looks and feels like?	
34	How and when do we communicate our risk culture?	
Use of internal audit		
35	How are we using the internal audit function to obtain assurance on internal controls?	
36	Is the scope and level of investment in internal audit appropriate?	
37	How are we maximising the assurances we can gain from internal audit and do internal audit staff have the right skills and experience?	
Compliance		
38	Do we need to establish or increase investment in a separate compliance function to ensure operations comply with laws, rules, regulatory requirements and our policies?	
Use of clinical audit		

39	To what extent do we use the clinical audit function appropriately?	
40	Is the clinical audit function systematic and focused on our own risks as well as on nationally identified issues?	
41	Are the results of clinical audit work regularly reported to the board through the assurance framework?	
42	Does clinical audit give us a comprehensive view of the quality of clinical services across the trust's portfolio?	
Sources of assurance		
43	What are our potential sources of assurance?	
44	Do we use assurances appropriately, balancing them across the risk profile of the trust?	
45	How have we satisfied ourselves that assurances are not skewed towards big and topical projects and that we keep our eye on the ball more widely?	
46	Are we making best use of other independent sources of assurance?	
47	How do we systematically test and evaluate the sources of assurance?	
Board sub committees		
48	Where have we set out the roles and responsibilities of sub-committees to the board and do we receive full and appropriate reports from them?	
49	Specifically, how will the audit committee programme and assurance committee programme enable it to meet the board's expectations?	
50	Do all non-executive directors have the opportunity to communicate with those on the sub-committees?	
Self declarations		
51	How do we ensure that governance statements and midyear assurance statements are robust and consistent with other declarations and self certifications?	
52	Would our self declarations stand up to rigorous external scrutiny?	
Data quality – culture and responsibilities		
53	Is there a corporate framework in place for the management and accountability of data quality?	
54	Is there a commitment to secure a culture of data quality throughout the organisation?	
55	How have we made clear the responsibility for data quality governance and accountability at all levels of the organisation?	
56	Do our clinicians understand the purpose and use of the data collected?	
Data quality – policies and training		
57	What policies or procedures are in place to secure the quality of the data used for reporting?	
58	What policies and guidance on data quality do we have? Are they appropriate?	

59	What policies or procedures are in place to secure the quality of the data used as part of the normal business activity of the organisation?	
60	How has the trust ensured that staff have the knowledge, competencies and capacity in relation to data quality?	
61	What kind of training is made available on data quality issues?	
Use of data		
62	What arrangements are there to ensure that data supporting reported information are actively used in the decision-making process?	
63	Are data subject to a system of internal control and validation?	
Data quality assurance		
64	What arrangements are there to ensure that data supporting reported information are actively used in the decision-making process?	
65	Are data subject to a system of internal control and validation?	
66	What controls do we have to ensure that the quality of data used for decision making is good enough?	
67	Is the quantity and timeliness of information we receive for board meetings adequate?	
68	How do our board reports explain the assurance process for the data contained in them?	
69	Do our board reports clearly highlight any issues with data quality?	