Assurance Management Strategy 2022

Report to	Date
Performance Risk and Assurance Board	**30 March 2022**
Commissioner's Board	**6 April 2022**
Fire and Resilience Board	**26 April 2022**
Audit Committee	**12 May 2022**
London Fire Commissioner	

Report classification:

For Decision

The subject matter of this report deals with the following LFB strategic priorities

Delivering excellence

Setting out a strategy for the development of an Enterprise Assurance Framework (EAF) will provide an integrated overview of the governance processes, regulatory requirements, principal risks, and key operational controls for the Brigade. The EAF will also provide a view of how well the Brigade is managing these components which will systematically determine those which are the priority assurance areas. This will increase confidence for key stakeholders in the delivery of initiatives to support the Brigade's mission statement, objectives, and strategic priorities.

Report number – LFC-0688

For Publication

PART I - NON-CONFIDENTIAL FACTS AND ADVICE TO THE DECISION-MAKER

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I agree the recommended decision below.

Andy Roe
London Fire Commissioner

Date This decision was signed remottely on 23 May 2022

Executive Summary

This paper sets out the proposed approach for establishing an EAF across the Brigade and is a follow up to the Business Assurance Framework Briefing Note (May 2021, LFC-0520) and the Business Risk and Assurance Framework (BRAF) report (LFC-0609) which went to the Commissioner's Board on 3 November 2021. The BRAF report set out the initial steps in developing a formal organisational assurance strategy in relation to our principal risks. This EAF strategy paper expands further on the BRAF setting out how the organisation will deliver on an assurance framework that identifies the Brigade's key processes and risk controls and carry out an assessment of their effectiveness (through an assurance audit programme) so that the LFC can be confident in achieving their mission statement and/or put measures in place to address assurance gaps.

Proposed Decision

For the London Fire Commissioner

That the London Fire Commissioner approves the Brigade's new Enterprise Assurance Framework strategy.

1.   Introduction and background

1.1   In November 2018, the Mayor's Office for Policing and Crime (MOPAC), who provide the Brigade's Internal Audit function, reviewed the LFB's assurance arrangements. The aim of the review was to determine whether an effective framework was in place to provide assurance to the London Fire Commissioner (LFC) on the delivery of the Brigade's objectives and priorities. The review concluded that while elements of assurance were in place, a documented approach to managing the provision of assurance was missing.

1.2   A follow up review undertaken in August 2020 recorded that a significant amount of change had taken place within the organisation, including the roll out of the Transformation Delivery Plan, the establishment of a Transformation Directorate and the appointment of a Director for Transformation. Part of the new Director's remit was to establish an organisation wide approach to risk and assurance. This meant that work undertaken against the original findings had been superseded but the new actions had not been completed and an assurance framework had not yet been established so Internal Audit were unable to increase the assurance rating from 'Limited'.

1.3   Following this review, the business risk and assurance framework (BRAF) report was developed as the first stage of formalising the Brigade's approach to assurance.

1.4   In response to this, and as part of the Brigade's transformation, an assurance manager was recruited in October 2021 to do an initial assessment of our approach to assurance and propose a new strategy for the creation of a sustainable EAF. This paper sets out the proposed strategy for the implementation of the EAF.

2.   What is assurance and why is it important?

2.1   Assurance is a process which helps an organisation assess its performance against its objectives, ensure the associated risks to delivery of these are understood and have confidence that they are being managed effectively.

2.2   Assurance activities normally consist of thematic, process, system or post implementation reviews and will give business leaders an opinion on the key controls that manage the risks, and whether they are working effectively.

2.2 Assurance is important because whilst it takes time to build the processes and systems that highlight control gaps, it often takes more time to put these gaps right. Having an effective assurance programme boosts reputation and gives stakeholders confidence. Stakeholders will support, work, and invest in organisations that have a good reputation and who do not repeatedly have poor audit and assurance findings which highlight systemic control failures.

3.   Why do we need assurance?

3.1   Over the past decade, as financial, operational, strategic, cyber, reputational, and other risks have proliferated, boards have increasingly placed risk oversight at the top of their agendas. However, many still lack a clear, accurate and comprehensive picture of how well those risks are being managed.

3.2   Organisations typically adopt risk strategies in response to the most recent high-profile event or in response to regulatory requirements. This can often result in organisations overlooking key processes which are not considered risks. However, as all processes contain inherent risks, a fundamental issue for management to consider is what risks should be visible within the risk process as those activities, that are not managed as risks, can   cause catastrophic damage to an organisations reputation if the controls managing these processes were to fail.

3.3   Boards need to be as comfortable as they reasonably can be, that things are running as they should, with the relevant level of supporting risk and operational management. In this context, it is helpful to think of the EAF as a natural extension of the risk management arrangements that are in place in the Brigade. Thus, creating an integrated approach between risk and assurance/audit activities that are undertaken.

3.4   Implementing an EAF will help achieve the level of assurance needed to give confidence that our risks are managed well and help avoid blind spots. It will also help to avoid over assurance and duplication thus increasing efficiency.

3.5   This approach is supported by previously published guidance on assurance frameworks in the public sector by HM Treasury, best practice gleaned from the implementation of integrated risk and assurance frameworks in private enterprises such as BT and a paper by Deloitte (May 2018[1]) on integrated risk assurance which highlights four key steps to help achieving this.

Step 1 Setting context: Identifying and framing key inputs and activities that drive the operational and financial aspects of the business

The more critical a value driver is to the organisation, the more important it is to identify, monitor, and report on the risks to that driver and on related risk management

Step 2 Creating the platform: Linking value, business drivers, and risk themes

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[1] Integrated risk assurance - Get a clearer understanding of the risks affecting business value (deloitte.com)

The goal should be to layer in appropriate assurance on the risks that matter most to the business drivers that preserve or enhance value.

Step 3 Enhanced execution: Repositioning the three lines of defence (see 3.6 below)

In contrast to many well-intentioned efforts to combine assurance, integrated risk assurance aims to dramatically simplify and coordinate the actual execution of assurance. This occurs mainly by aligning the efforts of each assurance provider to the business drivers. As the provider of objective, independent assurance, an organisation's internal assurance team will either drive or play a key role in this effort. This means working with the first and second lines of defence to determine what level of assurance is needed and where it can most effectively and efficiently be provided.

Step 4 Unified reporting and monitoring on the truly greatest risks

Once the stage is set and resources are aligned with the foundations of value, business drivers, and risk themes, it intuitively follows that unified reporting and monitoring is the natural next step. This is achieved in two distinct and complementary ways that enhance the depth and breadth of risk assurance reporting:

Integrated and coordinated reporting that uses knowledge and information within individual assurance programs improves stakeholders' understanding of how the truly greatest risks are being managed at an enterprise level.

Theme based reporting that utilises cumulative knowledge acquired over a period to analyse assurance activities and findings along defined risk themes provides greater breath of risk assurance coverage and deeper insights into aggregate risks. Additionally, if these observations are coordinated with our approach to Risk Management, it creates the opportunity to provide further insights on interrelated risks that need to be addressed by the organisation.

3.6 *Three lines of defence* – The three lines of defence model upon which the EAF is based can be summarised briefly as follows:

First line of defence
The first line is management assurance which is provided by day-to-day risk management activity, monitoring and performance management to establish that agreed targets and priorities are being met. It is undertaken by managers and staff who are responsible for identifying and managing day to day business and risk as part of their accountability for achieving objectives. Collectively, they should have the necessary knowledge, skills, information, and authority to operate the relevant policies and procedures. This requires an understanding of the Brigade, its objectives, the environment in which it operates, and the risks it faces.

Second line of defence
This work is associated with oversight of management review activity. It is undertaken by people who are separate from those who have direct responsibility for delivery, but they do not have to be independent of the internal management chain of command. This includes compliance assessments or reviews carried out to determine policy and key processes are being met in line with specific areas of risk. It provides the policies, frameworks, tools, techniques, and support to enable risk and compliance to be managed in the first line, conducts monitoring to judge how effectively they are doing it and helps ensure consistency of delivery.

Third line of defence

This relates to independent and more objective assurance and focuses of the role of Internal Audit, which through an agreed programme of work can provide an objective opinion on governance, risk management and internal control. Sitting outside the risk management processes of the first two lines of defence, its main roles are to ensure that the first two lines of are operating effectively and advise how they could be improved. Tasked by, and reporting to the board, it provides an evaluation through a risk-based approach on the effectiveness of governance, risk management, and internal control to the organisation's governing body and senior management. It can also give assurance to sector regulators and external auditors that appropriate controls and processes are in place and are operating effectively.

Other/3rd party assurance

Supporting the three lines of defence, an assurance framework will also have sources of external audit, assessment by regulators and other third-party assurances. These entities do not form part of the organisation. For the Brigade this is likely to include the work of our external auditors and inspection/assessment by the HMICFRS.

4.   Starting with risk management and the BRAF, and creating an EAF

4.1 The Business Risk and Assurance Framework (BRAF) monitors the effectiveness of key controls and assurance across LFB principal risk themes. However, there will be additional key processes, with associated key controls, that are not currently aligned to these principal risk themes. Therefore, without monitoring these additional key processes and controls, there is a risk that they   may not be operating effectively, and the Brigade may only find out they are not working when something serious materialises. Furthermore, once something ceases to be a principal risk theme, the associated key controls will no longer be monitored as part of the BRAF but should still be monitored on an ongoing basis as part of the EAF as part of business as usual.

4.2 An EAF map will provide a structured approach to assessing assurance of key processes/controls across LFC in addition to the principal risks, which are part of the BRAF. It improves awareness of the control environment by looking across the organisation rather than at individual reports which can lead to siloed thinking.   The EAF will help LFB understand how key processes/ controls are performing and what assurance is being undertaken across the three lines of defence, ultimately determining the effectiveness of assurance in the Brigade.

4.3 Once we have confidence that our risks, the associated key processes/controls have been correctly identified and we have visible assurance over their effective management, there should be no need to have two separate assurance processes.

4.4 Mapping priority will initially start with operations and training, where work to understand our first and second assurance activities is in progress, including working with the newly appointed service delivery assurance lead.

4.5 The EAF will also for the first time provide the Brigade with a comprehensive record of all the statutes, legislation, regulations, governance, and best practice policies that needs to be complied with, who is accountable for ensuring compliance within the Brigade and the key controls and policies that underpin this.

4.6 Over the next eighteen months as the EAF is fully implemented, we should expect the BRAF to be fully integrated into the EAF and no longer reported in isolation. We would also expect moving towards a future model where all key processes/controls are eventually aligned to a principal risk theme, as part of an integrated risk and assurance model (see paragraph 7).

4.7 The creation of the Brigade's EAF is being done in parallel with the ongoing development of our enterprise risk management framework, particularly looking at enhancing how we record, track, and assess the impact of key controls on reducing risk and managing our important processes which is a critical input in the assessment of assurance.

4.8 Additionally critical to the successful implementation of the EAF is the alignment of internal/external assurance providers including the independent operational assurance advisor and Internal Audit, whilst maintaining the independence of the audit function. Better alignment of assurance and audit plans will ensure a less tactical and more strategic approach is taken to what audit and assurance activities are undertaken across the Brigade, focussing on key risks, and associated key controls where we want a high degree of assurance.

4.9 Internal Audit's agreed risk-based plans will aim to give assurance over areas of strategic importance but that is proving more difficult during a period of significant transformation. In addition to the EAF, Internal Audit will also provide independent assessment through its activities over the quality of first and second-line assurance providers/activities.

4.10 The importance of having an integrated assurance strategy in the complex control   environment that the Brigade has should not be underestimated. recognising that Internal Audit's approach to their audit strategy will have its own organisational objectives to meet.

4.11 If the Brigade is to evolve and thrive in an increasingly complex and demanding environment, with heightened external expectations and strengthened oversight from Audit Committee and HMICFRS; having more certainty over the performance of key processes/controls, then having an effective EAF is required now more than ever.

5.   How LFB will build an enterprise assurance framework and annual assurance plan

5.1 The foundation block of building an assurance framework is the development of an assurance map, which will include our assurance over our principal risks. An assurance map provides a structured way to identify what key processes/controls an organisation needs to provide assurance against, the main sources and types of assurance that are happening (e.g., who is doing what and when) and ensuring that these activities are co-ordinated.

5.2   Building the assurance map consists of undertaking a series of logical steps as outlined below:

Step 1 - Appointing an assurance sponsor – For the lifetime of this strategy, the Director for Transformation will be the organisation's assurance and risk sponsor (and champion).

Step 2 - Determining the scope of the assurance map and identifying the key processes and their associated controls that require assurance by reviewing priority risk theme controls. In addition, each head of service will be consulted to determine the additional key controls that need to be part of the assurance mapping exercise.

Step 3 - Assessing the required/desired amount of assurance for each key processes/controls focusing on those that require a high level of assurance.

Step 4 - Identifying who is doing formal assurance across on these key processes/controls across the three lines of defence and where they sit in the Brigade or if they are external.

Step 5 - Identifying and recording what assurance activities they have undertaken or are planning to undertake.

Step 6 - Assessing the consistency and quality of the assurance activities. How consistent is it? How is learning from assurance findings fed back into the Brigade? Assess whether the individual's undertaking assurance have the right qualifications, skills and/or experience to give a qualified opinion on behalf of the Brigade. Assessing whether the assurance structure is the correct model for the organisation? (See section 8).

Step 7 - Assessing the total amount of assurance against each key processes/control across the three lines of defence.

Step 8 - Assessing the required/desired amount of assurance against the actual amount of assurance to determine gaps or overlaps. The determination of potential gaps and overlaps in assurance is not straightforward and will require input from key stakeholders to agree changes to how much assurance is undertaken. An example below of how this can be done is shown below:

Process/Control	Desired level	First line of defence	Second line of defence	Third line of defence	Current overall level	Actions
1	High	Low	Medium	None	Low	Increase at activities third level
2	Low	High	High	High	Medium	Decrease activities at second and third level

5.3 Once the assurance map has been developed and the assurance assessment completed, this will determine the Brigade's annual audit and assurance programme. The outcome from this process will be a better understanding of current and future assurance needs and provision. The respective assurance providers/receivers can then make more informed decisions about assurance needs in line with their statutory and/or agreed obligations. The result will be better alignment of individual plans which will form the basis of an overall assurance plan.

5.4 Internal Audit will always reserve the right to audit any area of risk that can impact of the achievement of priorities in line with Public Sector Internal Audit Standards (PSIAS) and in doing so will maintain their independence from management direction and control. However, it is mutually beneficial for us to work together to reach an agreed position and shared understanding.

5.5 The annual audit and assurance programme should in future years be based on the activities captured within the EAF prioritising on risks and key processes/controls on a cyclical basis. All audit and assurance partners need to be involved with this and agreement to the annual programme agreed by the Director for Transformation on behalf of the Brigade.

6.   What the assurance programme will deliver and by when?

6.1   A pilot assurance programme is proposed for 2022/2023 focussing on our principal risk themes – see Appendix 1 for our proposed programme of assurance reviews. The assurance review programme will start with the workforce principal risk theme, beginning with well-being which is a sub-set of the workforce principal risk theme. We expect to report our initial findings in April 2022.

6.2   Our forward-looking assurance programme will be dependent on several factors including assessing recommendations from HMICRFS, the Grenfell Tower Inquiry, the culture review, and the assurance gaps we find as build our framework. Therefore, there we will not be a fully integrated assurance plan, which references Internal Audit's programmed audit activities, in place until 2023/2024. Notwithstanding this, risk and assurance have worked closely with Internal Audit on their 2022/2023 programme, ensuring that their planned audits are aligned to high priority areas. Officers will of course pick up ad hoc (and urgent) assurance activities throughout 2022/23 as the need arises.

7.   Post-implementation review – How will we know if the EAF is adding value?

7.1   The EAF is expected to bring benefit by having a planned approach and focussing assurance and audit activities on the areas where they are most needed. At present, due to our uncertainty over our control framework, it is likely that there is duplication of effort and doubling up of resource trying to understand whether our risks are being well managed. Well defined controls, which we have confidence in, will require less assurance time by fewer people over time.

7.2   In addition, more focused and integrated assurance activities will help identify process control failures before they potentially become systemic.

7.3   Another expected outcome from the EAF is improved results from external audit activities from HMICFRS and Internal Audit and an increase in assurance ratings on our principal risks and key processes.

7.4   Internal Audit are currently acting in an advisory role as we develop our EAF and officers will ask them to undertake a more formal review of the EAF once it is established.

8.   Longer term considerations and continual improvement of the EAF

8.1 The steps outlined in this strategy are designed to get the Brigade's EAF up and running. However, as the assurance process matures, there are several considerations to be taken into account so that the framework continues to add value.

8.2 *Adequate separation of duties* - A key component of a successful EAF is ensuring that assurance practitioners have sufficient organisational line management independence from the managers, whose processes they are providing assurance on, so that they can give their assurance opinion without "fear or favour". Critically, someone undertaking regular second line assurance activity of a first line activity, where the first and second line management both report into the same line management, should have sufficient independence as to avoid any potential conflicts of interests in reporting the outcomes.

8.3 In addition, consideration should be given on whether there needs to be greater separation of those setting operational policies and those assuring whether these policies are working in practice,

into an independent second line assurance function. These teams generally provide guidance and training, monitor the adequacy and effectiveness of first line controls and includes escalating critical issues and emerging risks, checking compliance etc.

8.4 The work to be undertaken in paragraph five will enable us to determine where assurance activities are taking place and whether they are first or second line of defence activities

8.5 In both above scenarios if organisational separation is not feasible or desired, then there will be a need to ensure sufficient "independent" assurance oversight as part of the Brigade's independent second line assurance function.

8.6 *Satisfactory delivery and conclusion of assurance recommendations* - The Brigade needs to have confidence that limited assurance recommendations from HMICFRS inspections, post implementation recommendations (PIR) in general, the independent assurance advisor and DARA audits have been implemented in a sustainable manner. The validation of whether these recommendations have been completed should be conducted or overseen independently by the assurance manager and their team rather than by teams who may have owned the action(s). This can lead to conflicts of interest and line management being seen to 'mark their own homework'.

8.7 It is recommended that the organisational design principles for second line assurance providers be considered as part of the Brigade's transformation and target operating model, whilst the EAF is being developed in parallel.

8.8 *Professionalism of assurance practitioners* - For the Brigade to be able to rely on the efficacy of assurance undertaken, consideration should be given to as to whether all second line assurance practitioners of statutory or key controls/processes/obligations, should be required to attain the appropriate assurance qualifications. Suitably qualified practitioners will drive consistency of approach across the Brigade and help form a network of like-minded professionals who can learn and share knowledge. This is likely to require additional funding depending on the training gaps identified as part of establishing the EAF.

8.9 *Oversight function* – The new Performance, Risk and Assurance Board will be the oversight function that will oversee how risk and assurance activities are being managed across the Brigade, including the tracking of actions. This will also allow for the sharing of best practice and will inform discussion at both the Commissioner's Board and Audit Committee noting that this board will not replace any risk or assurance discussions that take place locally within directorate or service teams for management purposes.

8.10 *Integrated risk and assurance tracking system* - To effectively plan, track findings, learn and report on our assurance activities there are advantages in bringing all the Brigade's assurance tracking and reporting onto a 'one source of the truth' system, incorporating audit findings reporting from HMICFRS and Internal Audit for tracking purposes. This will be explored during the lifetime of this strategy.

9. Equality comments

9.1 The LFC and the Deputy Mayor for Fire and Resilience are required to have due regard to the Public Sector Equality Duty (section 149 of the Equality Act 2010) when taking decisions. This in broad terms involves understanding the potential impact of policy and decisions on different people, taking this into account and then evidencing how decisions were reached.

9.2 It is important to note that consideration of the Public Sector Equality Duty is not a one-off task. The duty must be fulfilled before taking a decision, at the time of taking a decision, and after the decision has been taken.

9.3 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, marriage, and civil partnership (but only in respect of the requirements to have due regard to the need to eliminate discrimination), race (ethnic or national origins, colour, or nationality), religion or belief (including lack of belief), sex, and sexual orientation.

9.4 The Public Sector Equality Duty requires decision-takers in the exercise of all their functions, to have due regard to the need to:

- eliminate discrimination, harassment and victimisation and other prohibited conduct
- advance equality of opportunity between people who share a relevant protected characteristic and persons who do not share it
- foster good relations between people who share a relevant protected characteristic and persons who do not share it.

9.5 Having due regard to the need to advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it involves having due regard to the need to:
- remove or minimise disadvantages suffered by persons who share a relevant protected characteristic where those disadvantages are connected to that characteristic
- take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of persons who do not share it
- encourage persons who share a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

9.6 The steps involved in meeting the needs of disabled persons that are different from the needs of persons who are not disabled include steps to take account of disabled persons' disabilities.

9.7 Having due regard to the need to foster good relations between persons who share a relevant protected characteristic and persons who do not share it involves having due regard to the need to:
- tackle prejudice
- promote understanding.

9.8 An equality impact assessment (EIA) has not been conducted for this report as it is a summary of existing risk management and assurance activity. However, an EIA may be required for any new risk control or assurance actions that are introduced because of this report.

10   Other Considerations

Workforce comments

10.1 There are no immediate consequences on the workforce because of this report, however the implementation of key control improvement actions against risks may have resource implications in the future and/or require consultation with representative bodies.

Sustainability comments

10.2   There are no known sustainability implications arising from this report.

Procurement comments

10.3 There are no known procurement implications arising from this report.

11   Financial comments

11.1   This report recommends that the Brigade's new Enterprise Assurance Framework strategy is agreed. The report notes that additional funding is likely to be required to provide training for relevant staff, to attain appropriate assurance qualifications. The report also notes that the potential introduction of a new integrated risk and assurance tracking system is explored. Any potential costs of delivering this training or system should be confirmed and funding identified before these proposals are implemented. This will then be considered in line with the relevant governance requirements at that time.

12   Legal comments

12.1   Under section 9 of the Policing and Crime Act 2017, the London Fire Commissioner (the "Commissioner") is established as a corporation sole with the Mayor appointing the occupant of that office. Under section 327D of the GLA Act 1999, as amended by the Policing and Crime Act 2017, the Mayor may issue to the Commissioner specific or general directions as to the manner in which the holder of that office is to exercise his or her functions.

12.2   By direction dated 1 April 2018, the Mayor set out those matters, for which the Commissioner would require the prior approval of either the Mayor or the Deputy Mayor for Fire and Resilience (the "Deputy Mayor"). Paragraph 3.1 of Part 3 of the said direction requires the Commissioner to consult with the Deputy Mayor as far as practicable in the circumstances before a decision is taken on (inter alia) any "[c] decision that can be reasonably considered to be novel, contentious or repercussive in nature, irrespective of the monetary value of the decision involved (which may be nil)". This report is to be provided to the Deputy Mayor for consultation in accordance with the direction.

12.3   Section 1 of the Fire and Rescue Services Act 2004 states that the Commissioner is the fire and rescue authority for Greater London.

12.4   The production by the Commissioner of an integrated risk action plan, the London Safety Plan, is a requirement of the National Framework issued by the Secretary of State under section 21 of the Fire and Rescue Services Act 2004. Section 21(7) of the Act requires all fire and rescue authorities, including the Commissioner, to have regard to the Framework in carrying out their functions.

12.5   The current London Safety Plan states that, "London Fire Brigade will review its corporate approach to risk management during the lifetime of the London Safety Plan to ensure that risk management continues to correctly identify priorities, to provide assurance that the Brigade is managing its risks appropriately can continue to operate its services effectively."

12.6 This paper sets out the proposed approach for establishing an Enterprise Assurance Framework across the Brigade.

12.7 The contents of this report therefore align with the requirements of the London Safety Plan.

12.8 The Commissioner's Scheme of Governance reserves to the Commissioner all decisions that either constitute major amendments to corporate strategies and the Corporate Plan or constitute 'matters that have a significant impact on the organisation or service delivery'. Additionally, the Commissioner must agree all matters that require consultation with the Deputy Mayor, Fire and Resilience on the basis they are novel, contentious, or repercussive. This decision is therefore reserved to the Commissioner.

List of Appendices

Appendix	Title	Open or confidential
1.	2022/2023 Assurance Programme	Open

Part 2 Confidentiality: Only the facts or advice considered to be exempt from disclosure under the FOI Act should be in the separate Part 2 form, together with the legal rationale for nonpublication.

Is there a part 2 form –NO

		Detail	Operational Owner	Risk	Current Risk Score (if known)	Quarter	Internal Audit Coverage
				Draft LFB Enterprise Assurance Programme 2022/2023			
Assurance ref number		**Detail**	**Operational Owner**	**Risk**	**Current Risk Score (if known)**	**Quarter**	**Internal Audit Coverage**
	PRT1	Safety and Security	Tim Powell	Harmful/dangerous event occurs as a result of Brigade failing to put the right measures in place to protect the safety and security of our staff	10(2x5)	Quarter 4 2022/2023	TBC
	PRT2	Contractual arrangements, systems, and supply chains	Director of Corporate Services	Failure of a supply chain, third party or ICT system impacts on the delivery of services	16(4x4)	Quarter 2 2022/2023	TBC
	PRT3	Finance	Director of Corporate Services	The Brigade does not make the most efficient or costeffective decisions for the delivery of services leading to a situation where the Brigade is not financially sustainable	20(5x4)	Quarter 1 2022/2023	TBC
	PRT4	Prevention and Protection	Richard Mills	The Brigade's prevention and protection interventions and / or lack of understanding of risk within the community and built environment leads to a failure to protect the public	9(3x3)	Quarter 3 2022/2023	TBC
	PRT5	Response, resilience, and preparedness	Richard Mills	The Brigade fails to maintain effective day-to-day operational readiness or sufficient resilience to ensure an adequate emergency response.	12(3x4)	Quarter3 2022/2023	TBC
1.1.	PRT6	Workforce	Tim Powell	Failure to maintain a sustainable and diverse workforce in sufficient numbers, who are happy, engaged, skilled, healthy, and capable	16(4x4)	Quarter 1 2022/2023	TBC
	PRT7	Capacity and capability	Fiona Dolman	The Brigade fails to deliver the transformation required, is unable to appropriately prioritise the transformation agenda, and staff do not have the capability and/or capacity to deliver or receive the changes	20(4x5)	Quarter 2 2022/2023	TBC
	PRT8	Reputation/Trust	Lorraine Homer	TBC	TBA	Quarter 4 2022/2023	TBC

Note 1 - The LFB assurance programme will not duplicate activities planned or undertaken by internal Audit (MOPAC)