

Assurance	First Line Management Assurance	Second Line Oversight	Third Line Independent Review	Fourth Line External Review
	Provision of services to stakeholders; managing risk	Expertise, support, monitoring and challenge on risk related-matters	Internal independent and objective assurance and advice on all matters related to the achievement of objectives	External independent and objective assurance and advice on all matters related to the achievement of objectives
Fulfilment of Devolution Deal obligations	Liverpool City Region National Local Growth Assurance Framework (LCRNLGAF)	Internal Panel	Internal audit annual work on grant certifications Investment Panel Fund-specific Boards	Annual Conversation with Government Government review of Gainshare BEIS audits of ERDF schemes
Robust financial management	Financial Regulations Scheme of delegation Leadership Team scrutiny Treasury Management Policy	Budget setting and monitoring process Member scrutiny	Internal audit annual work on financial systems	External audit of accounts and value for money
Effective performance management	Corporate Plan Directorate and Service Plans	Monitoring and evaluation framework Reporting to ELT Reporting to Overview and Scrutiny Committee Liaison between Risk Manager and Performance Manager re risk/performance links	Internal audit work on performance management 2022-23	External audit review of value for money
Effective information management	Information Management e-learning Information management policy framework	Officer review of data breaches under Data Breach Protocol Information Management Group	Internal audit work on information management 2023-24	Information Commissioner's Office inspections

ICT operations and security	Acceptable Use Policies Mandatory cyber security e-learning Security measures such as patching access protocols	Risk Manager review of risk register Business Continuity Plans and testing	Internal audit annual work on ICT (technical and non-technical) External penetration testing	Cyber Essentials Plus Accreditation
Effective health and safety procedures	Health and safety risk assessments Health and Safety Policy Mandatory e-learning	Incident investigations	Audits by the Health and Safety Team Internal Audit work 2021-22	Asset inspections for insurance purposes - tunnels, ferries Mersey Ferries statutory inspections Reporting of incidents and potential investigations by Health and Safety Executive
Project and programme delivery	Liverpool City Region National Local Growth Assurance Framework (LCRNLGAF) Project risk registers	Gateway reviews of projects Delivery Board meetings PMO dashboards Internal Panel	Internal audit annual review of investment schemes and capital schemes Review of grant claims Investment Panel	Government review of returns
Counter fraud, bribery and corruption arrangements	Counter- Fraud Protocols Fraud Awareness e-learning	Assessment of fraud risk by Heads of Service/ Assistant Directors and project leads	Internal audit annual proactive and reactive fraud work	Assessment of fraud risk as part of external audit of accounts Participation in National Fraud Initiative (NFI)
Safeguarding	Safeguarding Policy Safeguarding e-learning package	IT system for recording incidents (under development) Safeguarding Board	Internal Audit review 2023-24	Insurance broker review 2022
Business continuity	Business Continuity Policy Resilience Group	Business continuity testing exercises	Internal audit review of business continuity 2022-23	Merseyside Resilience Forum
Effective procurement and commissioning arrangements	Constitution including Procurement and Contract Procedure Rules	Procurement Team analysis Procurement and Contracts Database Contract monitoring	Internal audit annual review of procurement and contracting	External audit work on value for money
Supply chain resilience	Anti-Money Laundering Protocol Counter-Fraud e-learning	Role of procurement team Role of investment team re due diligence	Internal audit work on Know your Customer 2022-23	External audit of value for money

Asset and estate management	Stock recording systems and checks Paxton system Concierge arrangements	Gateway review for capital schemes Statutory compliance checks on estate Capital programme approval as part of budget setting	Internal audit annual work on capital schemes	Insurer/broker asset reviews External review in 2023 to inform service transformation
Transport operations	Rail concession agreement Agreements with bus operators	Gateway reviews of projects Delivery Board meetings	Internal audit work on bus payments, rail concession and ferries operations 2023-24	Statutory ferries inspections by Maritime and Coastguard Agency Engineering audits of bus operators Office of Rail and Road regulatory role Department for Transport annual audit on Strategic Rail Grant (to recommence) Insurer/broker asset inspection of ferries
Governance and legal/regulatory compliance	Constitution Code of Conduct Code of Corporate Governance	Role of Monitoring Officer	Internal Audit Annual Governance Review	External Audit review of Annual Governance Statement
Equality and diversity	Equality Policy E-learning	Equality Impact Assessment HR collation of equality and diversity workforce data	Internal Audit work on Equality Impact Assessment 2023-24	
Contributing to net zero carbon	Five year net zero carbon action plan	Net Zero Carbon Delivery Board	Internal audit review 2023-24	
Robust risk management	Corporate Risk Management Policy and Handbook Risk management training	Corporate, service and project risk registers	Internal audit review of the risk management system 2021-22	Review by insurance brokers 2023
Human resources and capacity	HR policy framework People Strategy	Vacancy management process by Executive Leadership Team	Internal audit annual review of payroll Internal audit work on recruitment and selection 2022-23	External audit work on value for money
Communications and reputation management	Communications Strategy Government relations briefings	Support to officers from Government Relations team Media monitoring		Cabinet Office audit of website accessibility 2022

Partnerships		Governance Assurance Statements Development of CRM	Annual Governance Review by Internal Audit	External audit work on value for money
Adult Education Budget	Internal IT system Risk assessment of providers	Internal compliance function	Review by Internal Audit 2022-23	External review of providers by ESFA and via contractor