



Bodies charged with governance:		1 st line of defence	2 nd line of defence	3 rd line of defence		
		Responsibilities for implementation and accountability			Arrangements for testing	
<ul style="list-style-type: none"> • Full Council • Corporate Governance and Audit Committee (Delegated responsibility) 		Operational ownership and management	Oversight and compliance specialists	Independent Assurance		
		<ul style="list-style-type: none"> • Directors and section heads • sectional and directorate leadership teams 	<ul style="list-style-type: none"> • Specialist officers • Proper officers 			
Systems and Processes of Internal Control	Define and Document	Clear arrangements for sub-delegation of functions and responsibilities	Development of policy & procedure	Internal Audit	External Audit	External Inspectors
	Clearly Communicate	Leadership – cascading of information and expectation	Provision of guidance & training,			
	Effectively Embed	Systems of managerial control (Supervision / 121 / appraisal etc.)	Oversight and advice tailored to service need			
	Meaningfully Monitor	Local performance monitoring; Identification and mitigation of risk; Escalation of concerns	Development of robust performance indicators; Benchmarking			
	Review and refine	Feedback on systems and processes	Review of legislation, sector best practice and guidance; Strategic review of arrangements	Action Planning & Monitoring		
Officer oversight:		Corporate Leadership Team Statutory Officers (Monitoring Officer, Chief Finance Officer, Head of Paid Service)			Officer oversight	
 Democratic Oversight		Executive Members Executive Board Scrutiny Boards Corporate Governance and Audit Committee Standards and Conduct Committee			 Democratic oversight	