

**Assurance Map**

**Finance**

<p align="center"><b>First Line of Defence (Do-ers)</b></p>	<p align="center"><b>Second Line of Defence (Helpers)</b></p>	<p align="center"><b>Third Line of Defence (Checkers)</b></p>
<ul style="list-style-type: none"> <li>• Annual statements of accounts and quarterly reporting</li> <li>• Medium Term Financial Strategy and Budget setting</li> <li>• Monthly and Quarterly monitoring and reporting of budget including contingent liabilities</li> <li>• Financial protocols in Scheme of Governance, Financial Regulations and associated financial procedures and practices</li> <li>• Financial policies and procedures including Fraud Prevention and Money Laundering, Following the Public Pound and Service Income</li> <li>• Financial Implications review of all committee reports</li> <li>• Treasury Management reviews with our treasury consultants</li> <li>• Monitoring of Finance Cluster and Institutional risks</li> <li>• Pension fund management protocols and procedures</li> <li>• Task plans, CR&amp;D and Succession Plans</li> <li>• Horizon Scanning reviews</li> </ul>	<ul style="list-style-type: none"> <li>• City Growth and Resources Committee scrutiny of all financial decisions</li> <li>• Pensions Committee scrutiny of pensions decisions</li> <li>• Audit, Risk and Scrutiny Committee oversight of risk management system</li> <li>• Audit Risk and Scrutiny oversight of Internal and External Audit reports</li> <li>• Council and specific Charitable Trust Boards</li> <li>• Other Committees as applicable</li> <li>• CMT and ECMT</li> <li>• Risk Board</li> <li>• Strategy Board</li> <li>• Transformation Board</li> <li>• Performance Board</li> </ul>	<ul style="list-style-type: none"> <li>• Annual External Audit and report of ACC Accounts, Pension Funds and Group Accounts</li> <li>• Annual Internal Audit Plan based on risk and approved and overseen by Audit, Risk and Scrutiny Committee.</li> <li>• Annual credit rating review</li> <li>• London Stock Exchange compliance checks</li> <li>• National Audit reports and Best Value Audit</li> <li>• Her Majesty's Revenue and Customs Inspections</li> <li>• Treasury, Director of Finance and other bodies reports and advice</li> <li>• Charities Commission reports and advice and reports on Trust Accounts</li> <li>• Scottish Government Returns e.g.budget and out-turn data, grant claim criteria</li> <li>• Data required by other grant funders and stakeholders of ACC</li> <li>• ICAS and CIPFA trainer accreditations</li> <li>• Benchmarking – LGBF and Directors of Finance</li> </ul>