

Assurance Map

Finance

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