

For each risk in the sample we discussed the processes and controls in place over each line of defence, each line of defence was then split into sub sections to provide greater level of granularity over the areas of controls reviewed and discussed with risk and action owners. The below summarises our judgemental assessment of the assurances the controls provide in each category within the line of defence. Where no controls were expected we have classed the assurance as N/A, whereas where controls are expected or planned but not in operation in an area we have classed the assurance level as 'none noted'.

To provide context to the risks we have provided the current net risk scores and target risk scores as per the Q3 CRR.

Corporate Risks as at Q3 2020-21	Current Net Risk score Taken from CRR	First Line of Defence Business operations "Management Controls"			Second Line of Defence Oversight functions, e.g. Compliance, committees and risk management			Third Line of Defence Internal Audit, External Audit and other independent assurance providers				Target risk score Taken from CRR
		Processes /Management Reviews	Management Information & Data	Other: Self-Assessment	Compliance / Quality	Committee / Board	Risk Management	Regulatory Body	Internal Audit	Consultant/ Partners	External Audit	
<i>CRR4 Corporate Health, Safety and Wellbeing</i>	High	M	L	L	L	M	L	H	H	None noted	N/A	High
<i>CRR6 Fraud and Corruption</i>	High	H	M	H	H	H	H	N/A	H	M	H	High
<i>CRR9 Safeguarding Vulnerable Children</i>	Critical	H	M	H	M	H	M	H	None noted	M	N/A	Medium
<i>CRR10: Safeguarding Adults at Risk with Care and support needs</i>	High	H	M	M	M	H	H	H	H	M	N/A	Medium
<i>CRR13: Financial Framework and Medium Term Financial Plan (MTFP).</i>	High	H	H	M	H	H	M	H	H	H	H	Medium
<i>CRR18: Failure to deliver enough homes to meet the City's needs.</i>	High	M	H	M	H	H	M	H	H	M	N/A	Medium
<i>CRR32: Failure to deliver enough affordable Homes to meet the City's needs</i>	Critical	M	H	M	H	H	M	H	M	M	N/A	High
<i>CRR37: Homelessness</i>	High	M	M	M	H	H	M	H	M	H	N/A	High
<i>CRR39 Adult and Social Care major provider/supplier failure</i>	High	H	M	M	H	H	M	H	M	H	N/A	High
<i>CRR40: Unplanned Investment in Subsidiary Companies</i>	High	M	M	M	N/A	M	L	N/A	H	None noted	H	Medium
<i>CRR41: Long Term Major Capital Projects</i>	Critical	M	L	M	M	M	M	M	H	H	M	High
Assurance level	Not evidenced on Risk register/ Not applicable	Low	Medium	High								