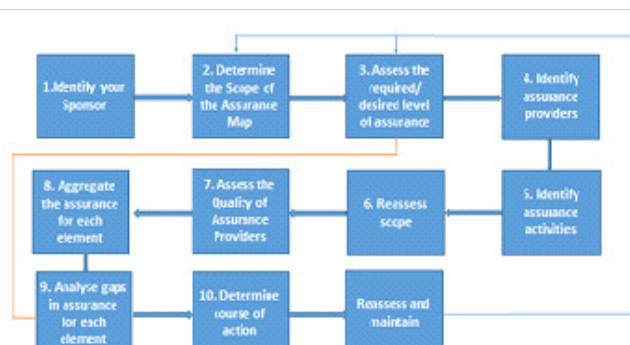# HOW TO DEVELOP YOUR ASSURANCE MAP

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This quick reference Helpsheet is designed to provide a simple and succinct tool that reminds readers of the key elements in developing and maintaining an assurance map. It follows the stages identified on the assurance mapping web page. Further guidance that can assist may be found in:

- How to manage common pitfalls when assurance mapping
- Assurance maps for smaller and simpler entities
- How to make your assurance map live
- How to assess the aggregate assurance

	Project stage	What you need to know or think about
Set up	1 Sponsor	• Without a suitable sponsor the map will not be maintained or be useful. • Ensure your sponsor understands the concept and buys into the need and the benefits that should be derived. • Use a simple presentation to help explain the benefits. • Use the discussion to confirm the sponsor's rationale and expected benefits to help drive the focus of the map itself.
	Top tips:	Invest sufficient time with the sponsor to make sure the approach to developing assurance maps and the benefits are clearly understood.
Content	2 Scope of map	Establish a structure with the sponsor for the map that: • makes sense for the organisation; • is proportionate; • addresses strategic and operational and follows the organisational structure; • identifies and uses all sources of assurance; and • aligns as best as it can with other documents, such as risk registers.
	3 Desired level of assurance	• Work with the sponsor and senior management to identify how much assurance is needed against each element of the map. • Take into account the level or risk, complexity and sensitivity to error. • Be clear as to the focus of that assurance, differentiating between, for example, design of controls, operation of controls and outcomes.
	Top tips:	Be mindful of the level of assurance resource available and ensure the cost is taken into account in assessing the desired level of assurance.
	4 Assurance providers and & 5 Activities	• Use meetings with management to identify the specific providers of assurance against each element and the nature of the assurance being provided. • Read existing internal and external reports to understand current assurances. • Interview practitioners when relevant, to improve the level of understanding. • Collate findings thoroughly.

Review	6 Reassess scope	• Reassess formally with the sponsor the scope of the map at this stage in the light of the further information obtained from the various interviews and meetings. • Assurance maps are intended to be live documents and should be reassessed periodically throughout their existence.
	Top tips:	Use the reassessment as an opportunity to prompt a discussion about how the sponsor wants to organise the map's continuing maintenance.
Compilation	7 Quality of assurance	Evaluate the quality of assurance using factors that might impact the value of the assurance being provided, including: • breadth, depth and focus of the scope of assurance, eg, operation of system or absolute outcome; • competence and skills of the provider; • frequency and timing of the assurance being provided; and • where the assurance sits within the lines of defence and the level of independence associated with it.
	8 Aggregating assurances	When aggregating the various assurances available consider: • the number of activities; • their frequency and timing; • the level of independence involved (internal or external); • the competence of assurance providers; and • precise depth and focus of the assurance.
	Top tips:	1. Beware relying on systems when the main risk is the absolute outcome. 2. Consider using a standard detailed format to capture and evaluate all assurances.
Use and maintenance	9 Analysing gaps	Work with the sponsor and the management team to identify any mismatch between the desired and actual levels of assurance including: • over-assurance; • under-assurance; • incorrect timing or mismatch of type of assurance vs the need; and • lack of appropriate skills or even inappropriate levels of independence.
	Top tip:	Some topics may require multiple forms of assurance to meet the sponsor's needs.
	10 Determining action	Identify a clear set of actions to address the perceived gaps and deficiencies in the map. This might include: • requiring additional assurances; • changes to the focus of assurance or provider; • removing unnecessary or inefficient assurances; and • refocussing assurances to rebalance assurance effort vs risk or by line of defence.

Maintaining the map

It is important that the sponsor should lead the way this is to be achieved, through the management structure, management meetings and the governance structure. Ideally, as the map has been developed, conversations with the sponsor should identify options for integration into regular business processes.