Risk and Mitigation			Assurance provider				Assessment		
Risk Area	**Service Delivery Objective**	**Controls**	**Management (First line)**	**Oversight function (Second line)**	**Independent assurance (Third line)**	**External Sources**	**Date of Last review**	**Assurance sufficient (Yes/ requires review)**	**Assessment Actions**
Budget	Deliver value for money services	Financial Regulations; Standing Orders Relating to Contracts; Budget Monitoring; Financial Statements; Treasury Management Strategy.	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Finance Management controls	Internal Audit plan	External Auditors	Feb-19	On-going	Internal Audit plan 2018/19
Fraud and Error	Deliver value for money services	Financial Regulations, Standing Orders Relating to Contracts, Operational Procedures, Training, Counter Fraud Strategy.	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Financial Management controls, Counter Fraud Strategy	Internal Audit plan	National Fraud Initiative (NFI)	Feb-19	On-going	Internal Audit plan 2018/19
Governance	Principles of Good Governance	Governance manual, Service standards, Policy, Procedures, Training, Line Management.	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Local Code of Corporate Governance	Internal Audit plan	External Auditors	Feb-19	On-going	Internal Audit plan 2018/19
Information Security	Deliver high standards of data integrity and reliability	Policies and procedures; Information Governance; Incident reporting systems; Training.	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Digital management overview of applications, networks, processes and systems	Internal Audit plan	External Digital service providers; Cyber essentials plus accreditation	Nov-18	On-going	Internal Audit plan 2018/19
Customer Service	Excellent level of service to our customers	Service standards, Procedures, Training, Line Management.	Processes and procedures	Surveys and Complaints Handling Procedure	Internal Audit plan	Scottish Public Services Ombusman (SPSO)	Feb-19	On-going	Internal Audit plan 2018/19
Strathclyde Concessionary Travel Scheme (SCTS)	Deliver value for money services	Notes and guidance to operators on the SCTS	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Surveys and Complaints Handling Procedure; Strathclyde Concessionary Travel Scheme Joint Committee (SCTSJC)	Internal Audit plan	Certificates of Assurance from operators	Nov-18	On-going	Internal Audit plan 2018/19
Bus Services	Provide accessible public transport to communities	Service standards, Policy, Procedures, Training, Line Management.	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Compliance inspectors; Health & Safety; Vehicle Examiners	Internal Audit plan	DVLA, Traffic Commissioner	Feb-19	On-going	Internal Audit plan 2018/19
Project delivery	Improve transport connections	Project management processes, Project board, Stakeholder reporting.	Project management reporting	Project board(s); Steering group(s); Annual report and Transport Outome Reports	Internal Audit plan	Partner authorities	Feb-19	On-going	Internal Audit plan 2018/19
Subway service	Provide Subway service to the public	Service standards, Policy, Procedures, Training, Line Management.	Systems of internal control (i.e. segration of duties, authorisation levels, etc.)	Engineering Assurance, Health & Safety, Independent Competent Person	Internal Audit plan	Office of Rail and Road (ORR)	Feb-19	On-going	Internal Audit plan 2018/19

Note: the risk areas are identified in Risk Registers