

OGC High Performing Property Internal Audit Assurance Matrix

Aspect	Risk	Areas for coverage	Detail
1. Corporate Governance			
PROPERTY ASSET MANAGEMENT BOARD	The PAM Board does not have sufficient executive authority to provide necessary corporate steers.	PAM Board operations	<ul style="list-style-type: none"> ▪ Is there a PAM Board or equivalent in existence ▪ Effective links to Senior Board ▪ Meets regularly ▪ Correct decision making membership - Stakeholders ALB ▪ PAM work programme ▪ Terms of Reference ▪ Minutes and actions ▪ Accountable for estate delivery ▪ ALB - PAM Board
ESTATE MANAGEMENT FUNCTION	Estate management function is inadequate to deliver an efficient and effective estate	Key functions of Estate management Leaders Managers Governance structure Capability Resource	<ul style="list-style-type: none"> ▪ Centralised/De-centralised decision making body ▪ Accountability and Authority ▪ Estates responsibility reasonable ▪ Training and skills appropriate ▪ Capacity to deliver ▪ Managers effective ▪ Clear leadership ▪ Information and communication ▪ Strategic links with stakeholders – HR, Estates, Business, IT, internal and external customers. ▪ Framework agreements & financial memorandum ▪ Appropriate delegation ▪ Statement of Internal Control
RISK MANAGEMENT	Risk management process is ineffective to mitigate key estate risks	Risk Management framework	<ul style="list-style-type: none"> ▪ Review risk management process including ▪ Risk identified and assessed ▪ Risk ownership ▪ Inherent risk ▪ Mitigating controls ▪ Residual risk ▪ Risk ratings ▪ Risks actively managed ▪ Risk Register

**OGC High Performing Property
Internal Audit Assurance Matrix**

Aspect	Risk	Areas for coverage	Detail
2. Organisation & structure / Roles & responsibilities			
ORGANISATION & STRUCTURE	The organisation and structure is inadequate to deliver an efficient estate	Champion Authority Organisational structure Capacity and capability of estate division	<ul style="list-style-type: none"> ▪ Estate champion appointed ▪ Senior estate managers have the necessary authority to deliver the estate strategy ▪ Effective and documented organisation structure with clear responsibilities for performance, data and information and reviewing opportunities for enhanced vfm. ▪ Capacity and capability of the estate team been effectively documented ▪ OGC Maturity Matrix is in use for assessing gaps in capability and planning the required improvements.
ROLES & RESPONSIBILITES	Unclear and/or misunderstood Roles and responsibilities lead to poor vfm	Roles and responsibilities Skills Training Experience	<ul style="list-style-type: none"> ▪ Roles of the managers and staff been fully documented, communicated and understood ▪ Responsibilities of the roles been fully documented, communicated and understood ▪ Training been given to post holders ▪ Post holders have the necessary skills, experience and knowledge to deliver

**OGC High Performing Property
Internal Audit Assurance Matrix**

Aspect	Risk	Areas for coverage	Detail
3. Policy and strategy			
POLICY	Estate policy is inadequate to deliver an efficient corporate estate	Policy document Approved Alignment Stakeholder engagement Realistic Compliance Delivery Communicated Understood Measures Reviewed	<ul style="list-style-type: none"> ▪ Property asset management policy ▪ Endorsed by senior management ▪ Policy aligned with the wider strategic plans of the organisation ▪ Policy compliant with statutory, regulatory & x-govt obligations e.g. H&S, DDA, BREEAM, SOGE, Varney etc ▪ Policy help deliver efficient and effective public services e.g. value for money, sustainability, common minimum standards etc ▪ Key stakeholders contributed, accepted and signed up to the policy ▪ Policy realistic to the size, scale and costs of the estate ▪ Measurable objectives defined ▪ Has the policy been communicated effectively and understood ▪ Policy regularly reviewed
STRATEGY	The Delivery Strategy is not sufficiently effective to achieve corporate and estate objectives	Estate strategy Estate demand analysis Estate supply analysis Approved Alignment Stakeholder engagement Realistic Compliance Delivery Communicated Understood Measures Reviewed	<ul style="list-style-type: none"> ▪ Property asset management strategy ▪ OGC Property Asset Management Plans ▪ Strategy signed up to by senior management ▪ Strategy aligned with the wider plans of the organisation ▪ Key stakeholders contributed, accepted and signed up to the strategy ▪ Strategy realistic to deliver short, medium and long-term plans ▪ Strategy compliant with statutory, regulatory x-govt obligations e.g. H&S, DDA, BREEAM, SOGE, Varney review etc ▪ Strategy help deliver efficient and effective public

OGC High Performing Property Internal Audit Assurance Matrix

			<p>services e.g. value for money, sustainability, common minimum standards etc</p> <ul style="list-style-type: none"> ▪ Strategy communicated effectively and understood ▪ Effective measures and milestones to ensure the strategy is being implemented ▪ Strategy regularly reviewed
Aspect	Risk	Areas for coverage	Detail
4. Information systems			
E-PIMS	The organisation is not complying with OGC requirements on estate asset recording	E-PIMS Usage Instructions Compliance Updating	<ul style="list-style-type: none"> • Organisation have a process in place for notifying new requirements and new vacant space / property to e-PIMS promptly and accurately • Organisation use e-PIMS to identify vacant property or space to inform the property acquisition decision making process • Organisations record its property data on e-PIMS as a minimum requirement and consider e-pims for operational property database when the opportunity arises

OGC High Performing Property Internal Audit Assurance Matrix

<p>INFORMATION SYSTEMS: DETAIL</p>	<p>Information systems provide inappropriate, inaccurate or incomplete information leading to mis-informed decision making</p>	<p>Information systems Data integrity. System integrity Accessibility Confidentiality</p>	<ul style="list-style-type: none"> ▪ Information requirements and sources – are these defined, approved at the appropriate level, communicated and understood ▪ Processes for capturing data and using it defined, approved at the appropriate level, communicated and understood ▪ Processes in place to monitor the integrity of input, processing and output for all relevant information systems ▪ Information systems provide sufficient, accurate, reliable, complete and timely information to support strategic, tactical and operational decision making about Property Asset Management ▪ Training requirements assessed and appropriate levels of training provided
<p>SECURITY SYSTEMS</p>	<p>Department and Government Data Security standards are not applied</p> <p>Commercial data is not securely held</p>	<p>Accessibility User access Virus Business continuity Audit trails Security policy</p>	<ul style="list-style-type: none"> ▪ Information systems been reviewed by the organisation's security function ▪ Organisation's security function identified any problems with system security and integrity ▪ Information systems have a certified security accreditation, or equivalent ▪ Access to information systems restricted to only those personnel who need to use them ▪ Robust process for the allocation, monitoring and revocation of user roles ▪ Controls in place to monitor user activity and prevent misuse ▪ Contingency plans and disaster recovery arrangements in place and have they been tested ▪ Data held within the systems secure ▪ Measures to prevent loss and or theft

**OGC High Performing Property
Internal Audit Assurance Matrix**

Aspect	Risk	Areas of coverage	Detail
5. Planning			
STRATEGIC ESTATE PLANS	Lack of an integrated and co-ordinated property strategy to deliver cross government policies	Strategic property asset management plan Documentation Key stakeholder engagement Authorised Targets and milestones Benefits realisation	<ul style="list-style-type: none"> ▪ Is there are strategic Property Asset Management Plan ▪ Developed in conjunction with stakeholders ▪ Approved at the appropriate level ▪ Communicated to all stakeholders, and understood ▪ Are its assumptions clearly defined, approved, communicated and understood (e.g.: HMRC accommodation standard) ▪ Can the component projects be clearly identified ▪ Strategic estate plan include clear milestones and targets (including benefits) ▪ Progress against plans regularly reviewed, by whom? How? ▪ Slippage and proposed remedial action highlighted at the appropriate level ▪ Robust approval mechanism for changes to strategic estate plans ▪ Process in place for making changes to the plans ▪ Approval mechanism for any proposed changes to the plans ▪ Risks to achievement of the strategic estate plan identified and managed ▪ Contingency plans in place for use in the event of failure
INDIVIDUAL PROJECTS	Individual projects are not in line with the estate strategy resulting in the inefficient use of space	Impact of projects on the estate Approvals process Stakeholder requirements VFM achieved Estate standards complied with Compliance with laws and	<ul style="list-style-type: none"> ▪ Is there a project plan ▪ Approved at the appropriate level ▪ Communicated to all stakeholders, and understood ▪ Assumptions clearly defined, approved, communicated and understood (e.g.: accommodation standard) ▪ Business recognition of the estate impact ▪ Project plan include clear milestones and targets

OGC High Performing Property Internal Audit Assurance Matrix

Aspect	Risk	Areas for coverage	Detail
		regulations OGC Gateway reviews	<ul style="list-style-type: none"> ▪ Progress against plans regularly reviewed by whom? How? ▪ Slippage and proposed remedial action highlighted at the appropriate level ▪ Robust approval mechanism for changes to project plans ▪ Process in place for making changes to the plans ▪ Approval mechanism for any proposed changes to the plans ▪ Risks to achievement of the project plan identified and managed ▪ Contingency plans in place for use in the event of failure ▪ Compliance with Government Financial and Estate requirements. Eg. Civil Estate Coordination Protocol (CECP) and the Green Book
6. Acquisitions and disposals			
LINK TO TOP LEVEL STRATEGY	Estate acquisition/disposals out of line with the cross government and organisation vision and strategy	Acquisition / Disposals: Policy Stakeholder engaged VFM obtained Estate usage standards Approvals process Planning and building regulations complied with Strategic decisions	<ul style="list-style-type: none"> ▪ Is this clearly understood/communicated/published ▪ Key stakeholders contributed/accepted/agreed to policy ▪ Right stakeholders been correctly identified ▪ Strategy realistic to deliver short, medium and long term plans ▪ Will strategy help deliver estate running costs savings/targets ▪ Are acquisitions and disposals market tested ▪ Is the decision to acquire/ dispose of justified with adequate audit trail ▪ Effective ,milestones and measures to ensure strategy is on target ▪ PAM Board approval ▪ Senior Board approval

OGC High Performing Property Internal Audit Assurance Matrix

ANNUAL PLANS (or other long term plans)	Estate planning is ineffective and results in poor VFM and operational delivery	Annual plans Targets Reductions and savings Budgeting Cost of moves Impact assessments Stakeholders	<ul style="list-style-type: none"> ▪ Annual plans documented ▪ Are they published/communicated/understood ▪ If timescales intimated are these realistic ▪ Lessons learned from previous years being applied ▪ Is there a transition strategy ▪ Annual budgeting ▪ Impact assessments ▪ Stakeholders engaged
DECISION MAKING CONTROLS	Weak decision making framework results in poor outcomes	Decision making framework Authorisation and approvals	<ul style="list-style-type: none"> ▪ Decision Making framework ▪ Are these published/communicated ▪ Right people with proper authority/responsibility in place ▪ Are decisions made in line with expenditure
Aspect	Risk	Areas for coverage	Detail
7. Performance monitoring and review			
PROPERTIES	Measurement of the estate performance is incomplete, inaccurate, irrelevant or out of date. Estate MIS is not acted upon by management to improve performance.	Participation in OGC benchmarking service Non office estate Benchmarked against OGDs and private sector dataset Utilisaion standards VFM Waste Cost / Benefit Sustainability Lyons etc Contract and lease terms Rent reviews sub lettings Maintenance Facilities Management Property Management	<ul style="list-style-type: none"> ▪ Property condition and utilisation surveys carried out ▪ Properties that have been assessed – what action taken by PAM board ▪ Are KPI embedded within organisation ▪ How accurate is the information input to ePIMS and do Department verify information ▪ Effectiveness of environmental sustainability ▪ Timely data input ▪ Are there Business Continuity Plans ▪ Industry Standard Planned Preventative Maintenance regime in place and level of effectiveness ▪ Effective lifecycle policy ▪ Effective reactive maintenance regime ▪ Is vacant property identified and recorded promptly e.g. ePIMS

OGC High Performing Property Internal Audit Assurance Matrix

			<ul style="list-style-type: none"> ▪ Minor Occupancy tenancies reviewed (MOTO)
VALUE FOR MONEY	Estate management function is inefficient at delivering estate requirements and savings	VFM Controls Targets Milestones Staffing Budget vs delivery	<ul style="list-style-type: none"> ▪ Does expenditure incurred directly generate a running cost reduction ▪ Spend to save initiatives operating ▪ Process in place to sublet surplus space to OGDs ▪ Process in place to allow staff to transfer across from other properties than can be disposed of to generate savings ▪ OGC Gateways operated ▪ Accommodation standard policy ▪ Economic, efficient and effective use of the estate is examined ▪ OGC Benchmarking used to compare performance ▪ Utilisation of the estate ▪ Procurement of utilities and estates related services – competitive tendering
LESSONS LEARNED	The organisation does not learn lessons from past experiences and fails to make future improvements	Lessons learnt process Stakeholder engagement Communication and learning Risk management	<ul style="list-style-type: none"> ▪ Lessons learnt forum to communicate messages ▪ Are stakeholder involved ▪ Are improvements “top down” driven ▪ Do lessons learned influence future strategic planning ▪ Are all relevant stakeholders including the core business involved in process ▪ What procedures are in place to monitor and measure ▪ Are performance objectives supportive of business strategy ▪ Is performance monitored or measured against VFM ▪ Are there clear lines of responsibility/accountability

**OGC High Performing Property
Internal Audit Assurance Matrix**

Aspect	Risk	Areas for coverage	Detail
8. PAM Audit			
Internal Audit	Internal Audit plans do not adequately reflect property and estate related risk including risk to vfm	Assurance, control and Risk	<ul style="list-style-type: none"> ▪ Scope of Internal Audit activity should be relative to the estate risk.