Integrated Assurance Checklist

A practical checklist for building a combined assurance plan across all lines of defence

King V · IIA Standards · ISO 19011 · COSO

Combined assurance only works when every line of defence is mapped against the same risks. This checklist sets out a practical sequence for building a risk-based audit plan, coordinating assurance providers, and reporting coverage so the board sees one picture, not four disconnected ones.

A Assurance Framework & Governance

- ☐ Define the four lines of defence and the assurance providers within each
- ☐ Confirm reporting lines and independence of internal audit
- ☐ Approve the combined assurance framework at board or audit committee level
- ☐ Assign accountability for maintaining the assurance map

B Risk-Based Audit Planning

- ☐ Build the annual audit plan directly from the current risk register
- ☐ Prioritise high-risk and emerging risk areas for audit coverage
- ☐ Allocate audit resources and capacity against the plan
- ☐ Review and approve the audit plan with the audit committee

C Combined Assurance Mapping

- ☐ Map every risk to the assurance providers covering it
- ☐ Identify risks with no assurance coverage at all
- ☐ Identify risks receiving duplicated assurance from multiple providers
- ☐ Update the assurance matrix whenever the risk landscape changes

D Fieldwork & Evidence

- ☐ Define audit scope and criteria before fieldwork begins
- ☐ Capture evidence and working papers in a structured, auditable format
- ☐ Conduct interviews and testing consistently against the audit programme
- ☐ Rate findings using a consistent classification scale

E Findings & Management Response

- [ ] Record findings with clear root cause and business impact
- [ ] Obtain a documented management response to every finding
- [ ] Assign corrective actions with named owners and due dates
- [ ] Track findings through to verified closure, not just management sign-off

F Coverage Analytics & Reporting

- [ ] Report assurance coverage against the full risk universe
- [ ] Highlight coverage gaps and duplication to the audit committee
- [ ] Present audit and combined assurance status to the board on a set cycle
- [ ] Track overdue actions and escalate persistent non-closure

G Continuous Improvement

- [ ] Review the combined assurance model at least annually
- [ ] Incorporate emerging risks into the next audit planning cycle
- [ ] Benchmark assurance maturity against IIA and ISO 19011 practice
- [ ] Refine coordination between lines of defence based on lessons learned