

The HPP Internal Audit Assurance Matrix

1 Background

High Performing Property (HPP) –The Routemap to Excellence in Property Asset Management (PAM), identifies the need for an increased focus on Property in audit programmes and the development of excellent Internal Audit Methodologies for PAM

2 The Development of the Assurance Matrix

The rationale for the development of the HPP Assurance Matrix was loosely to base the document on the “NAO/OGC agreed list of common causes of project failure”. The group then used the [OGC PAM Maturity Matrix](#) for the headings, themes and risks.

The Assurance Matrix has developed into a high level view, aiming to cover all the potential aspects of PAM audit, based on the model of excellence identified in the OGC PAM Maturity Matrix.

A review group, including internal auditors from DfT and HMT Shared Services, met in January this year and developed the draft further. The group identified that Internal Auditors could use the assurance matrix as a framework from which to decide their audit programme in respect of Property, in effect a pick list, exploring different areas over time and to different levels of detail depending on each organisations assessment of the risks to vfm and their objectives.

The members of the Group were:

HMRC – Chris Smith, Derek Kennedy and Jane McGonagle

DWP – Tony Crilley and Jane Robinson

DFT – David Frost

HMT Group Shared Services – John Comley

OGC – Chris Statham, Tony Rodgers and Yvonne Hardy

3 Conclusion

Having developed the HPP Assurance Matrix, the group hope that sharing their work with the wider Internal Audit community will save teams, that have yet to consider their response to HPP, from starting this work from scratch.

From OGC’s perspective, this framework will also prove beneficial, as a common means of reference, when departments discuss with OGC the nature and level of PAM audits taking place, and the impact on improved Property Asset Management Performance.

Bridget Hardy

OGC Head of High Performing Property Strategy and Implementation