

## **Section 1: Overview of the 3LOD model**

- 3 LOD concepts
- The different lines – roles and responsibilities
- Why do we need a 3LOD model?
- Scenarios, role play and group activities Section

## **2: The Governing Body**

- Responsibilities and key relations
- What are they looking for?
- How to promote the model “buy in”
- Assessment tool Section

## **3: The First Line**

- Defining roles and responsibilities
- Best practices
- Assessment scale Section

## **4: The Second Line**

- Defining roles and responsibilities
- Who are the actors of the second line
- Assessment scale Exercise: Assessing the organizational governance coverage Section

## **5: External Assurance Providers**

- Roles and responsibilities
- Who are the actors?
  - External auditors
  - Regulators
  - Other players
- Assessment scale Exercise: Assessing the organizational governance coverage (continued)

## **Section 6: Internal Audit**

- Role of the Audit Committee in the model
- Role for internal audit depending on the second line maturity assessment
- Maintaining independence and objectivity while being a trusted partner
- Using the model for:
  - **Annual planning**