



Three lines of defense



Altijd in control zijn. Het ideaal bereikt.

Dennis Utermark

IT Audit & Assurance Specialist Health Care KPMG

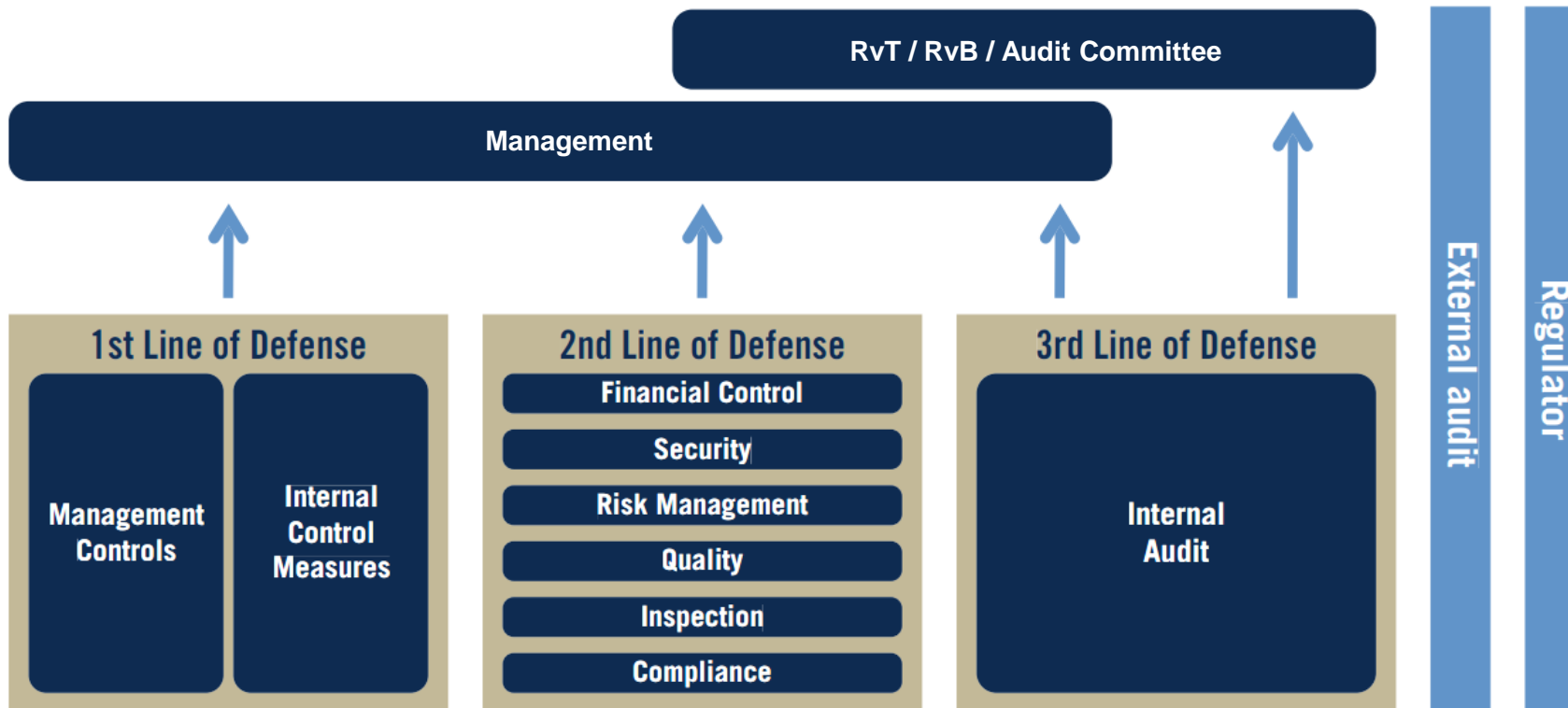
18 Oktober 2017

Inrichting organisatie – Diverse teams



Inrichting organisatie – Three Lines of Defense

The Three Lines of Defense Model



Adapted from ECIIA/FERMA *Guidance on the 8th EU Company Law Directive, article 41*

Three Lines van effectief risicomanagement

1st line - Risico's beheersen

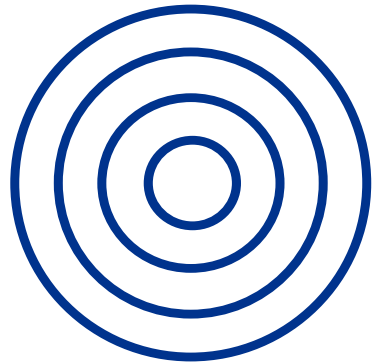
2nd line - Toezicht houden op risico's

3th line - Onafhankelijke zekerheid bieden

Three Lines van effectief risicomanagement

| FIRST LINE OF DEFENSE | SECOND LINE OF DEFENSE | THIRD LINE OF DEFENSE |
|--|--|---|
| Risk Owners/Managers | Risk Control and Compliance | Risk Assurance |
| <ul style="list-style-type: none">• operating management | <ul style="list-style-type: none">• limited independence• reports primarily to management | <ul style="list-style-type: none">• internal audit• greater independence• reports to governing body |

Buiten de organisatie



4e lijn



Assurance



Externe Audit

Relatie HT en Three Lines of Defense

Wantrouwen

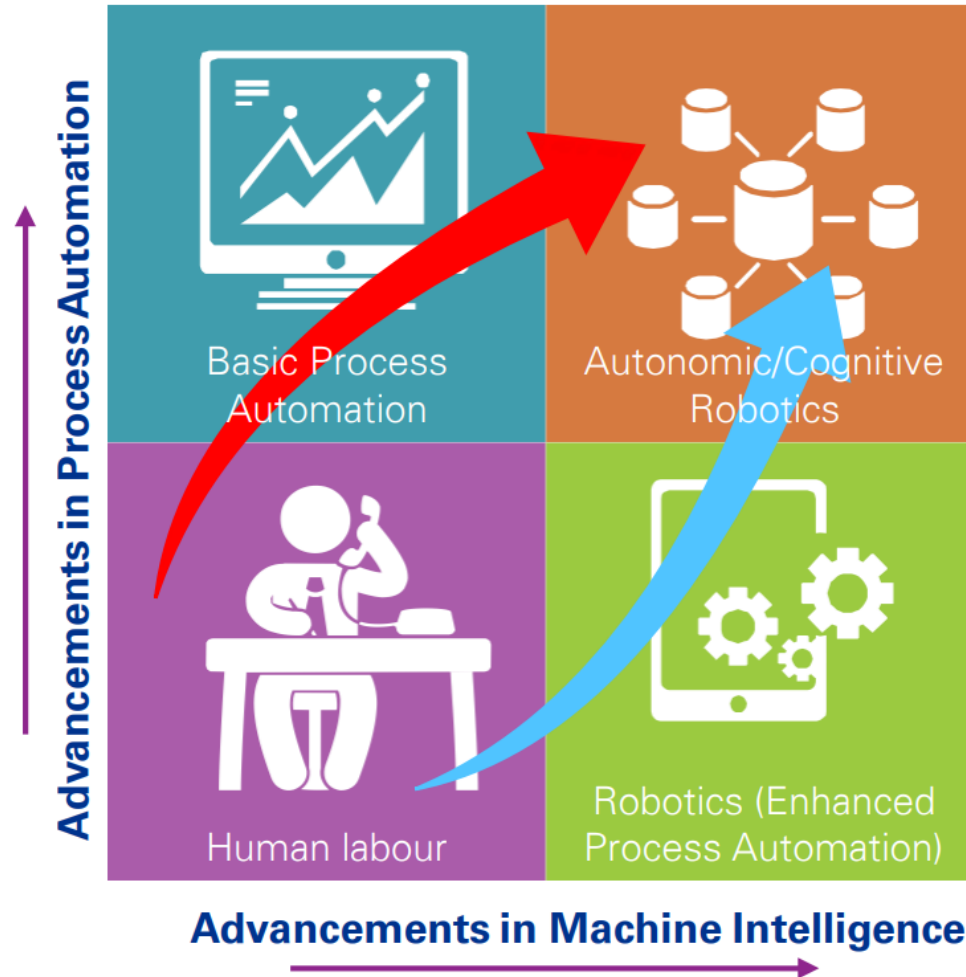
Zelfonderzoek / handreiking

First time right

Control framework

Three Lines of Defense model moet op orde zijn

Finance Robotics





Thank you