A simple example of an assurance map

Audit Unit	***Risk Score***	***1st Line of Defence***		***2nd Line of Defence***		***3rd Line of Defence***	
		Mgt QA	*SOX Attestation*	*Risk*	*Compliance*	*Internal Audit*	*External Audit*
Product Development	H	Q1 2015		Q2 2013	Q3 2011	Q2 2014	
Accounts Payables	M		Q1 2015	Q3 2013		Q4 2013	Q4 2014
IT Asset Management	M	Q1 2015					
…	…	…	…	…	…	…	…