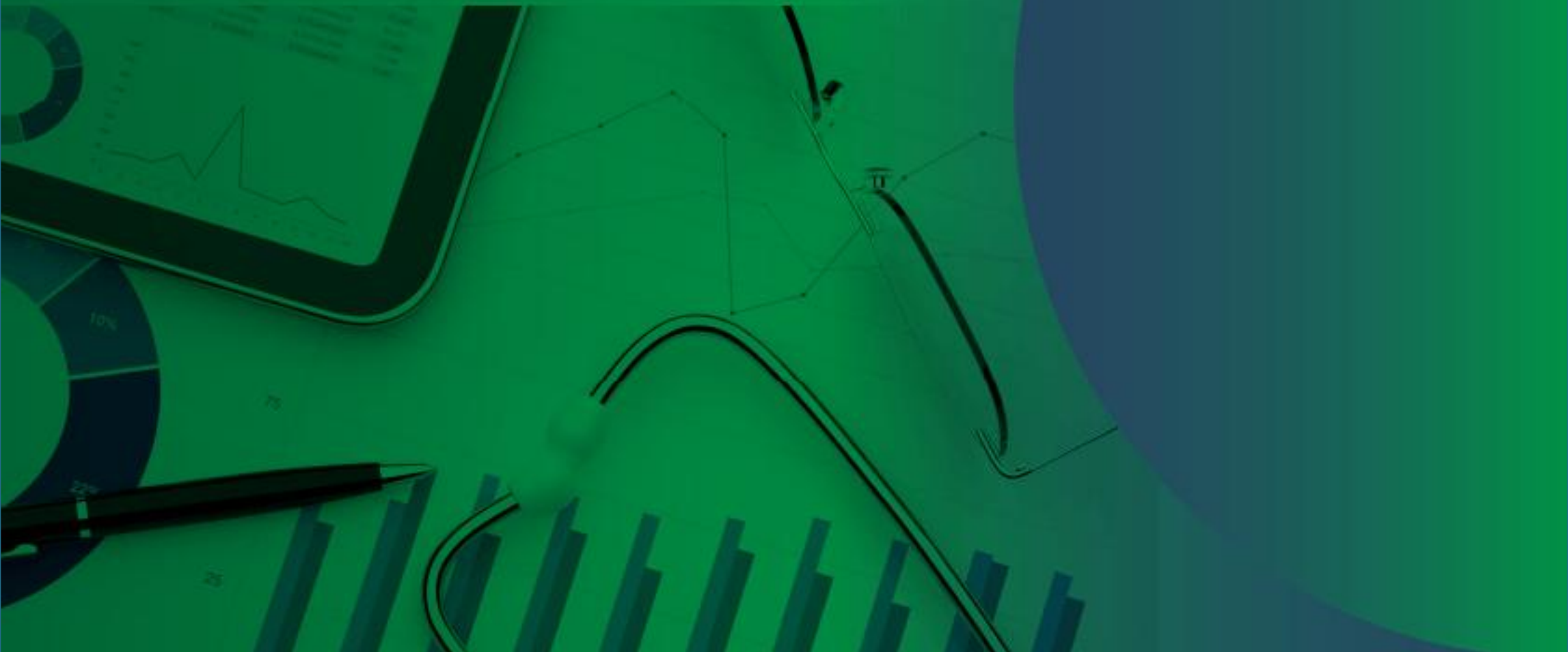
Board Assurance Framework - 2026/27 Benchmarking

November 2026



Introduction

An efficient and effective Board Assurance Framework (BAF) is a fundamental component of good governance, providing a tool for the Board to identify risks to the achievement of its strategic objectives and ensure sufficient and reliable assurance regarding the effective management of strategic risk.

Internal audit plans include an annual BAF review to assess how strategic risks are managed by the Board and its committees throughout the year. For 2026/27, we have carried out a benchmarking exercise across our client base to compare average risk scores by type. This report provides the outcome of this exercise across 2 ICBs and 25 provider BAFs covering acute, mental health, community and ambulance trusts.

The analysis used the opening BAFs or, where these were undergoing a full review, the latest versions available as at September 2026.

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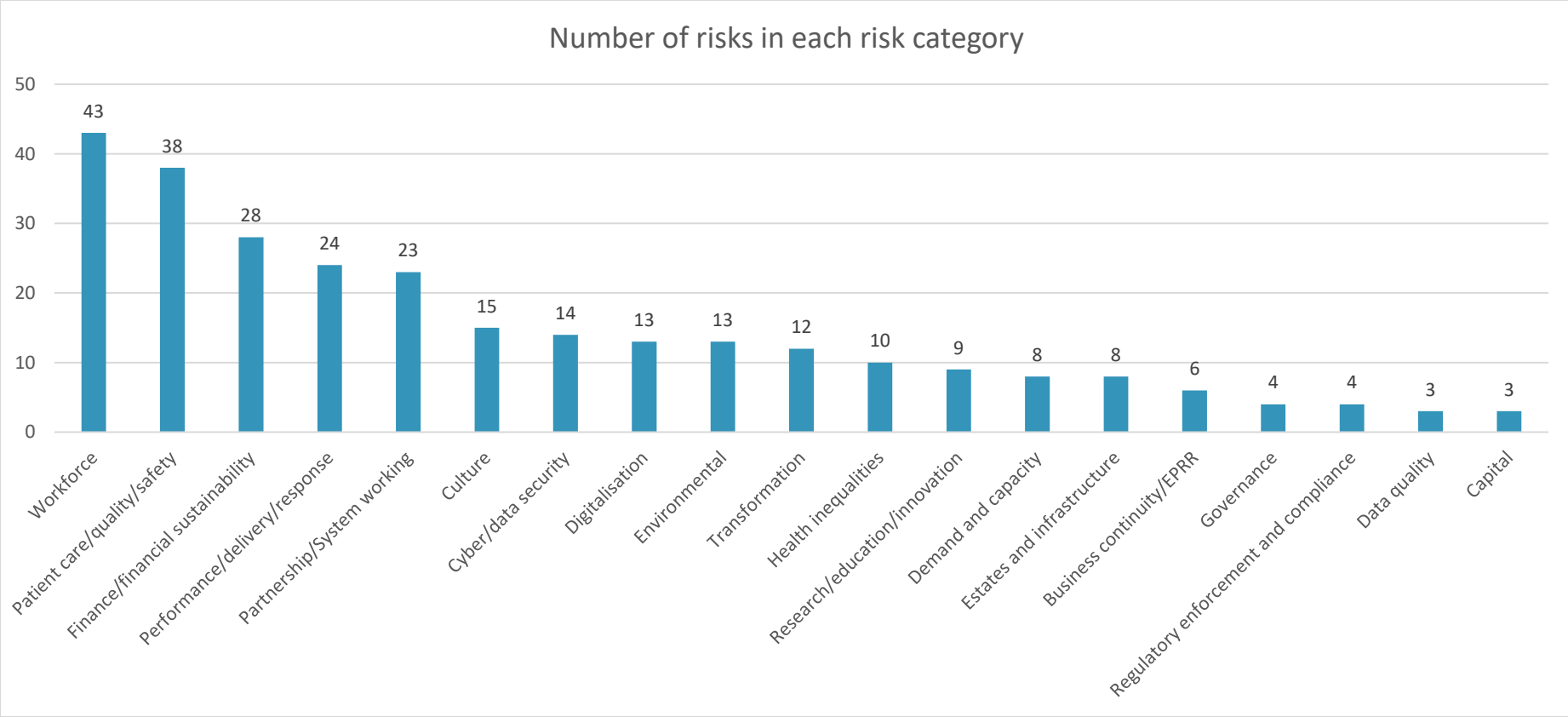
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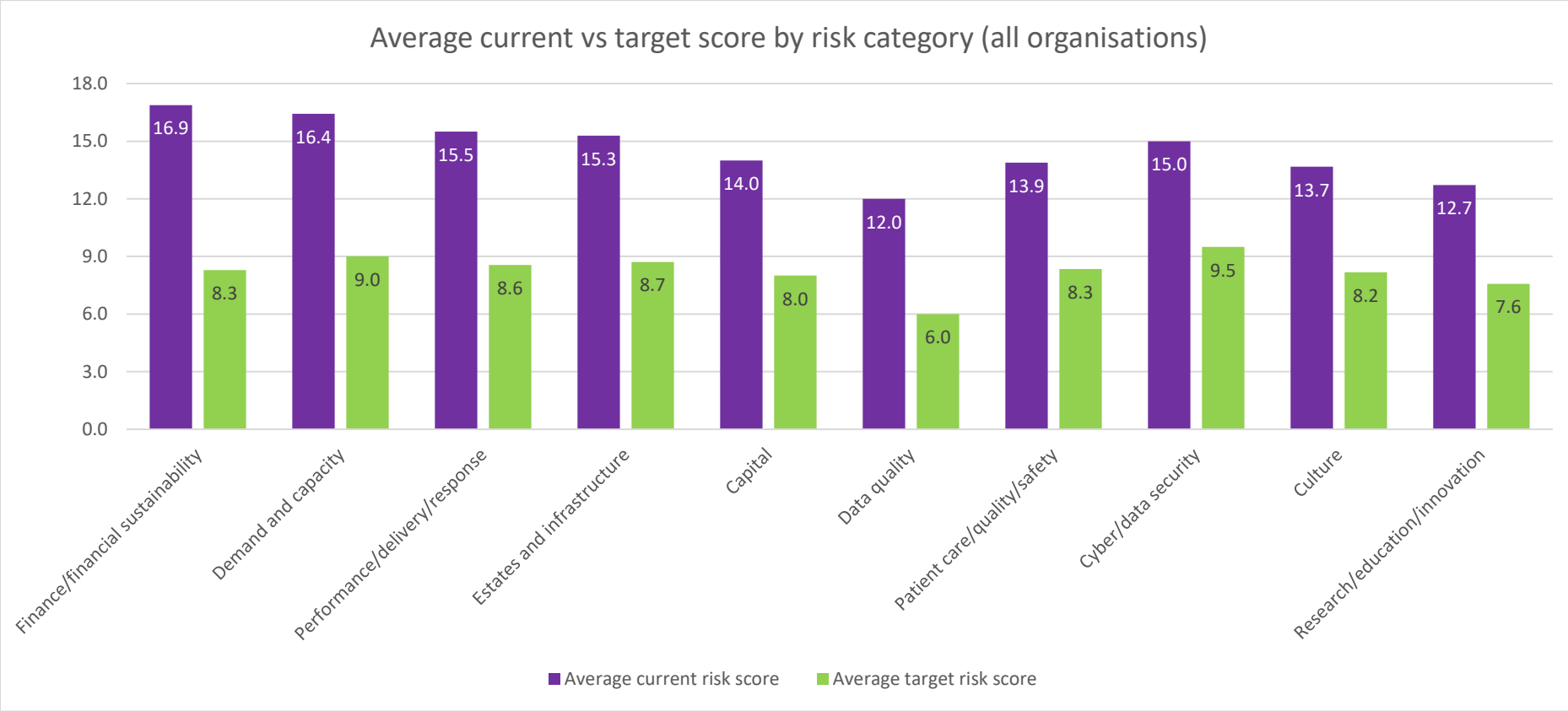
Number of risks by risk category (all organisations)

This graph provides a breakdown of the strategic risk categories across the 27 organisations reviewed. There were a small number of individual risks that did not fit into one of these and have been excluded from the graph. These include risks in relation to 0-19 tender process, fragile services, procurement/contract management, transition to merger, patient transport services and simplification of systems and process including creating customer service centre.



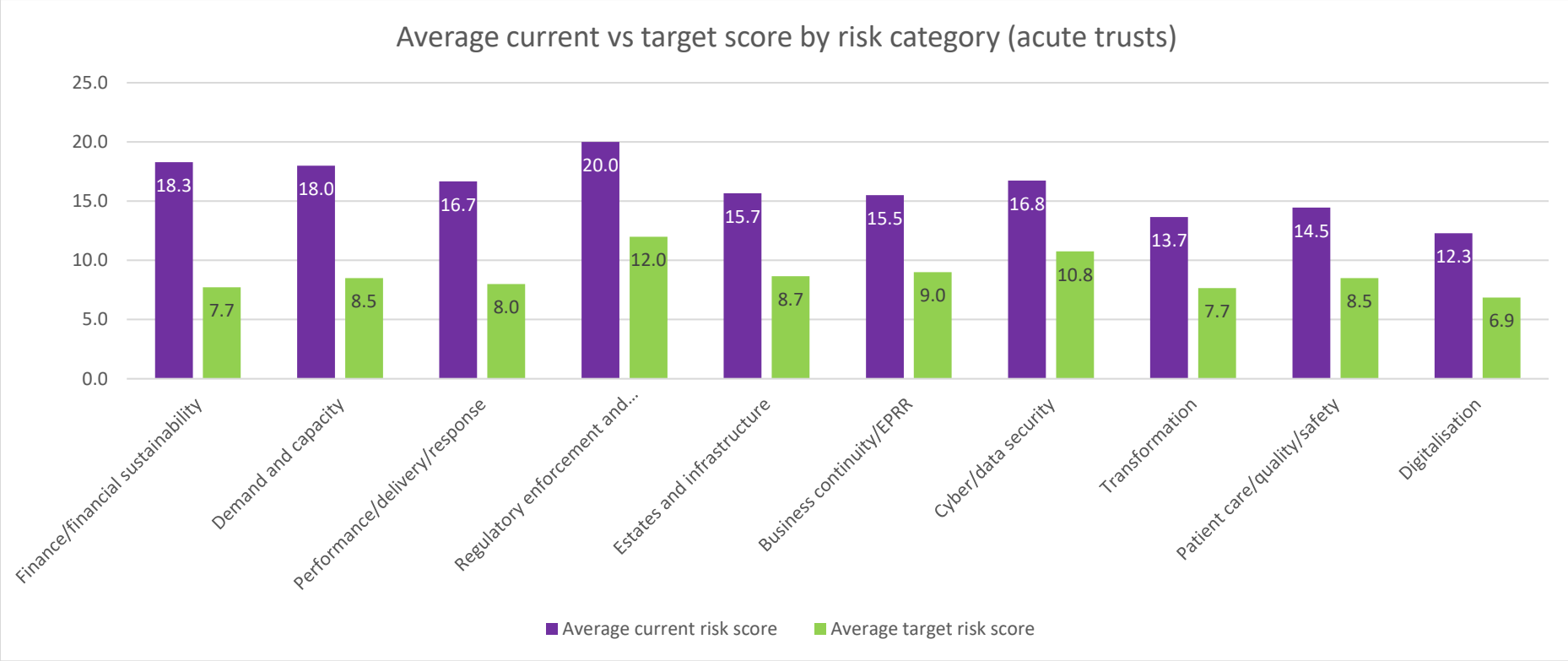
Average current vs target score (all organisations)

The graph below shows a comparison of the average current and target risk scores across the 27 organisations. This includes the 10 risk categories with the largest difference between the average current and target risk scores.



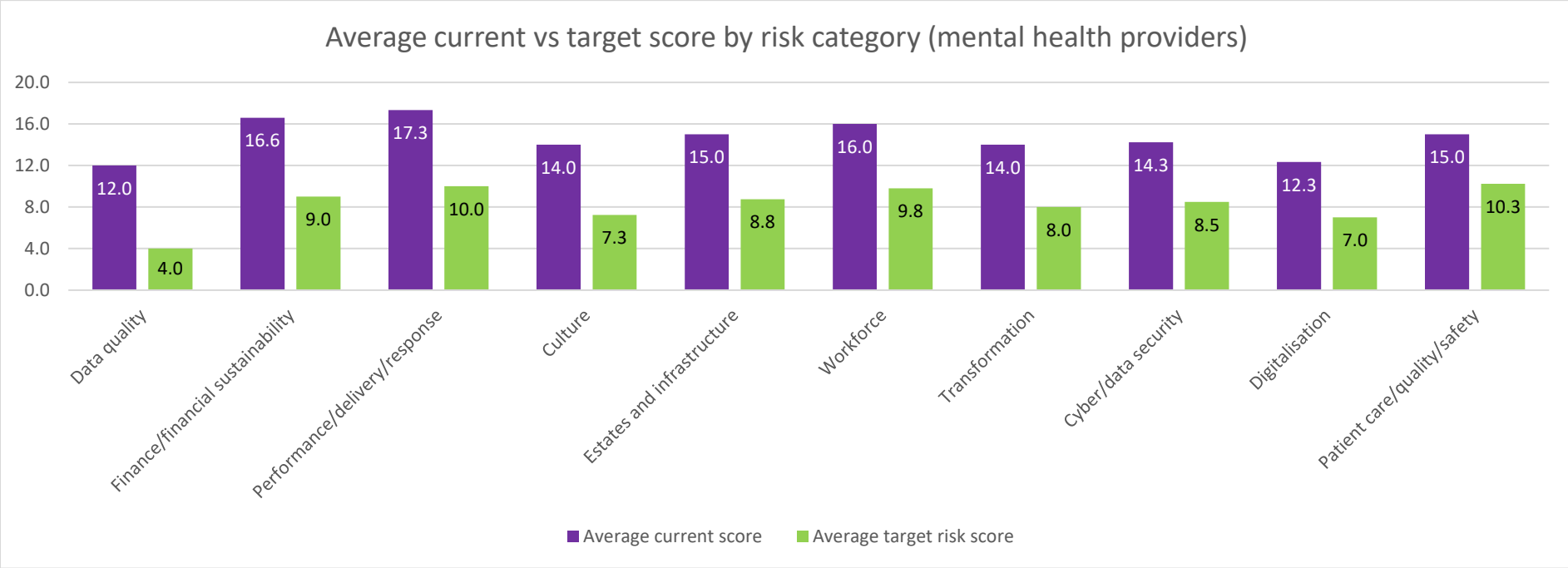
Average current vs target scores (acute trusts)

The graph below shows the 10 risk categories with the largest difference between average current and average target scores from the 13 acute providers in our exercise.



Average current vs target scores (mental health trusts)

The graph below shows the 10 risk categories with the largest difference between average current and average target scores from the 7 mental health providers in our exercise.



Number of risks by risk score (all organisations)

This graph shows the number of risks recorded on the BAF for each organisation, RAG rated based on their risk score. Note - organisations 8, 10 and 27 do not score their risks numerically.

