



### Three lines of defence

#### 1. Business

e.g. University staff, Business and Academic Unit heads

- 'Does' and owns compliance as part of their embedded business strategy, structure and operations.

#### 2. Compliance team

Compliance

- Subject-matter experts who ensure that compliance is 'done' (and properly).

#### 3. Audit

Internal audit, external auditors

- Independent experts who check on the effectiveness of controls in place to address compliance risks.