



Insight - Board Assurance Framework

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The NHS continues to navigate a period of transformation—nationally, regionally, and within individual organisations. As strategic priorities evolve and operational pressures intensify, boards are increasingly challenged to maintain clarity of focus while anticipating and managing emerging risks. In this context, we conducted a review of 15 Board Assurance Framework (BAF) reports across Integrated Care Boards (ICBs), Providers, and Community Trusts. Our analysis covered 147 risks and aimed to identify common themes and examples of practice for you to consider. There is no “right” or “wrong” BAF, as each is developed to meet the specific requirements and risk management arrangements of the organisation it serves. Whether you are refining your own BAF or considering how to adapt to the shifting healthcare landscape, we hope this analysis contributes to help guide your next steps.

Veran Patel, Director of Health & Social Care



Key observations across all BAFs

Cyber Risk Visibility - Not all BAFs explicitly referenced cyber risks—This is worth considering given the growing national threat and the rise of AI-enhanced cyber-attacks. It is acknowledged that an organisation may be satisfied that the risk can be managed operationally. A notable example of practice includes the rollout of National Cyber Security Centre (NCSC) training—highlighting a proactive approach to cyber resilience.

Risks

- Risk Score Tracking - One BAF tracked risk scores over the past three months and flagged risks that had remained on the register for over a year, supporting longitudinal oversight.
- Risk Trajectory Mapping – One BAF included risk trajectory forecasts. For instance, a target score of 9 in 12 months may seem to be contradicted by a projected score of 12—offering valuable foresight for board discussions.
- Enhanced Risk Narratives Some BAFs provided detailed rationales for risk scores, identify emergent risks, and outline “Future Opportunities.” It is best practice to include horizon scanning for strategic risks.
- Emergent Risk Example: “Ongoing uncertainty regarding funding re-allocation to support the NHS 10-Year Health Plan.”
- Future Opportunity Example: “Growth opportunities from outside the ICB as a trusted provider.”

Risk Appetite - Where defined, reputational risk appetite varied across all BAFs, including:

- “Seeking” – willing to accept reputational risk with controls.
- “Cautious” – limited acceptance if fallout is controlled.
- Three of the fifteen BAFs did not include risk appetite alongside current and target risk scores—limiting the strategic context for risk evaluation.

Controls – The vast majority of controls listed were manual and there is scope to automate controls much further.

- Two BAFs provide a Controls Assurance rating for each key control, rated as Level 1 (Management), 2 (Oversight) and 3 (Independent) – this reflects the 3 lines of defence model which is a widely accepted framework for managing risk and providing assurance within organisations.

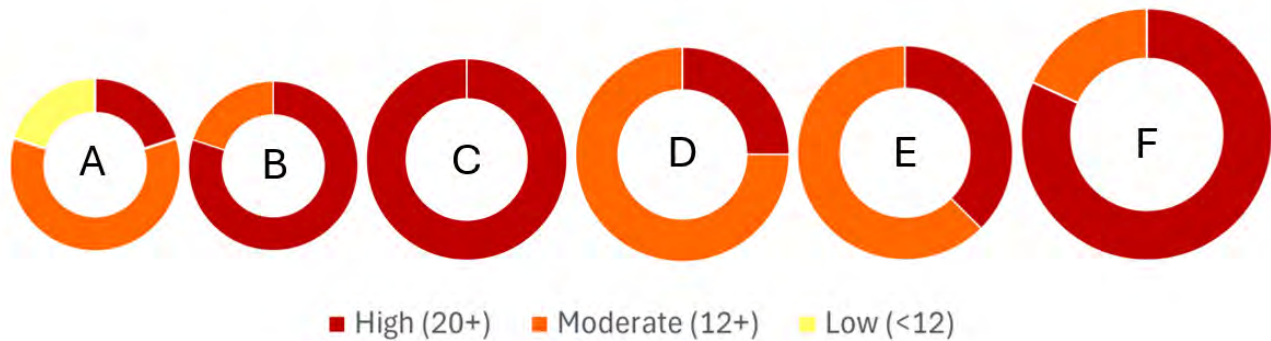
Key Findings from ICBs - specific BAF Review

Number of risks and ratings for ICBs

Note the size of the circles reflects the total number of risks.

Note that 'E' ICB includes the current risk after taking into account the risk appetite.

Note that there was inconsistency in the scoring across the BAFs so we have taken the following scoring to define the overall score of 15+ High, 8+ Moderate

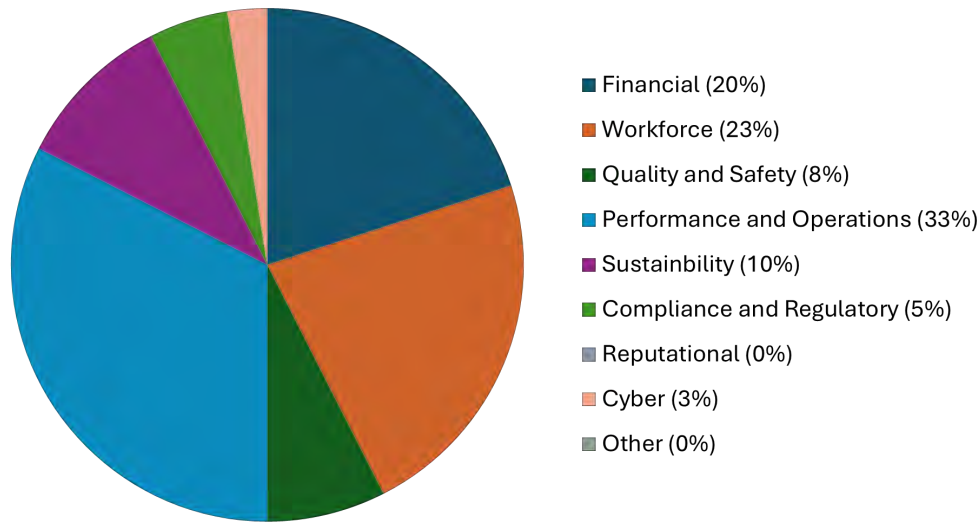


	Consequence				
	1 Negligible	2 Minor	3 Moderate	4 Major	5 Catastrophic
Likelihood					
5 Almost certain	5	10	15	20	25
4 Likely	4	8	12	16	20
3 Possible	3	6	9	12	15
2 Unlikely	2	4	6	8	10
1 Rare	1	2	3	4	5



Risk Category Distribution

Breakdown of Risk Category (ICB)



Assurance & Controls

Assurance Sources: All ICB BAFs included both internal and external assurances.

Assurance Quality:

- 1 ICB BAF included a standard column on whether the assurance received was positive or negative.
- 1 ICB BAF included positive assurances and gaps in assurance.

Risk Appetite:

- 1 ICB BAF lacked any reference to risk appetite.
- Where defined, reputational risk appetite varied:
 - “Seeking” – willing to accept reputational risk with controls.
 - “Cautious” – limited acceptance if fallout is controlled.

Action Plan Progress RAG Rating	
Blue	Completed & embedded and added to controls or assurances
Green	Completed & ongoing and / or not yet fully embedded
Amber	In progress & on track

Control Mechanisms

Control Type	Count	Examples
Manual Controls	34	Manual exception reporting, collation and analysis of surveys, meetings such as System Investment Group
IT-Enabled Controls	6	Power BI dashboards, Cybersecurity monitoring tools

Notable Practice: One ICB BAF included both a control score and assurance rating per control—an emerging best practice for transparency and effectiveness tracking.

Strategic Implications for ICB Clients

- **Risk Saturation:** High volumes of moderate to-high risks **may** suggest a need for prioritisation and potential recalibration of risk appetite.
- **Control Maturity:** Heavy reliance on manual controls indicates an **opportunity** to expand digital assurance mechanisms.
- **Assurance Clarity:** Variability in how assurance is presented (positive/negative, gaps) suggests consideration of developmental work across BAFs.



Please refer to the Annex for more detailed information on the reviewed Board Assurance Frameworks.



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Annex

As Transition/Transformation is the most pressing issue, we collated the strategic risks and identified the key drivers as well as the most common current and target scores.

ICB Risk Description	Key Risk Drivers	Consequences	Current Score	Target Score
1. Strategic Commissioning Capability	Weak org design and transition planning	System sustainability at risk; failure to meet population needs	High	Medium
2. New Geography & Org at Reduced Cost	Rapid change, reduced capacity, workforce redesign	Staff disengagement, harm to residents, reputation damage, regulatory scrutiny	High	—
3. Operating Cost & Staffing Reduction	Budget cuts, cultural challenges	Poor commissioning, failure to meet statutory duties, lack of inclusivity	High	Medium
4. System Capacity for Long-Term Transformation	Demand surges, ageing population	Missed strategic benefits, failure to deliver ICP Strategy	Medium	Low
5. Transition to Cluster	Workforce loss, operational pressure	Missed transition deadlines, failure to meet 2025/26 targets, winter pressure risks	High	—

Key Themes Emerging

- **Consistent High-Risk Ratings:** Most ICBs rate Transition/Transformation risk as High, indicating widespread concern about the impact of transition on strategic delivery and core functions.
- **Workforce Disruption:** Several risks cite staff disengagement, redesign fatigue, and loss of capacity as major threats.
- **Strategic Commissioning Fragility:** The ability to maintain and evolve commissioning functions is repeatedly flagged as vulnerable.
- **Operational vs Transformational Tension:** There's a clear struggle between managing day-to-day delivery and investing in long-term transformation.
- **Cultural and Organisational Identity:** One ICB highlights the risk of failing to build an inclusive, values-driven culture—an often overlooked but critical enabler of transformation.

Annex

We analysed the ICB BAFs, aggregated controls and associated notable practice.

Controls

Control Type	Description	Notable Practice
Governance & Oversight	Transition Committees (ICB, Joint Transition Executive), Executive-led subgroups and working groups, Portfolio Boards and Financial Delivery Boards, Board Highlight Reports	<i>Integrated Governance Handbook</i> , use of <i>ICS Maturity Matrix</i> for structured oversight
Programme & Operational Delivery	Continuation of system-wide programmes via Medium Term Plan Delivery Board, Corporate Portfolio Management Office, project management and Aspire portal, Prioritised programmes aligned with Joint Forward Plan, Acute/Elective Care programmes	<i>NHS Transformation Directorate's Portfolio Management Office</i> , use of <i>Aspire</i> and <i>PMO Centres of Excellence</i>
Workforce & Staff Support	Weekly staff updates and engagement plans, Staff wellbeing support, Identification and retention of critical roles, Training and development, Executive team planning	<i>NHS People Plan</i> , <i>Health and Wellbeing Framework</i> , and <i>Leadership Academy</i> programmes for staff resilience and retention
Strategic Planning & Alignment	Integrated Care Strategy and Joint Forward Plan, ICB system strategies development, Organisation design process within financial envelopes, Health Innovation Wessex Business Plan	<i>Joint Forward Plans Toolkit</i> , <i>ICS Design Framework</i> , and <i>Health Innovation Network</i> for strategic alignment
Resource & Procurement	Optimised resource allocation, Procurement specialist advice, Incentives for resilience in key roles	<i>FutureNHS Procurement Community</i> , <i>NHS Supply Chain Innovation</i> , and <i>Value-Based Procurement</i> models

Annex

We analysed the ICB BAFs, aggregated assurances and associated notable practice.

Assurances

Assurance Type	Description	Notable Practice
Communication & Engagement	Clear and regular communication with stakeholders, Weekly staff updates and partner engagements, Stakeholder feedback mechanisms, Monthly Board updates	<i>NHS Citizen, InTouch Engagement Platform, and What Matters to You</i> campaigns for inclusive communication
Performance & Monitoring	Monitoring via 5 year forward plan and Performance Management Framework, system Quarterly Reports, Gateway Assurance Panel, Board Highlight Reports	<i>Model Health System, NHS Oversight Framework, and Integrated Performance Dashboards</i>
Strategic Assurance & Alignment	Oversight through Transition Committees and working groups, Delegated resources to Place (e.g., Health Inequalities), Organisation design managed under ICS programme	<i>Place-Based Partnerships Guidance, Population Health Management, and ICS Operating Model</i>
Innovation & Capacity	Health Innovation System Business Plan, System-wide education events, Provider collaboratives development and delegation, Alignment with strategic goals and capacity management	<i>Health Innovation networks (Academic Health Science Networks), NHS Innovation Accelerator, and Provider Collaborative Handbook</i>