



EASTERN SHIRES  
PURCHASING  
ORGANISATION

A LOCAL AUTHORITY PURCHASING AND DISTRIBUTION CONSORTIUM

CONSORTIUM SECRETARY: LAUREN HASLAM,  
DIRECTOR OF LAW AND GOVERNANCE,  
LEICESTERSHIRE COUNTY COUNCIL

Date: 30 September 2025  
My Ref AS/ESPO  
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To: Members of the ESPO Finance and Audit Subcommittee

Dear Member,

## ESPO FINANCE AND AUDIT SUBCOMMITTEE

A meeting of the Finance and Audit Subcommittee will be held at on Wednesday, 8 October 2025 at 10.30 am in the Sparkenhoe Committee Room, County Hall, Glenfield.

Members are reminded that a buffet lunch will not be provided after the meeting, although liquid refreshments will be available. Members are welcome to use the canteen at County Hall if they wish.

Yours faithfully,

Angie Smith  
for Consortium Secretary

**Please note: this meeting will be filmed for live or subsequent broadcast via You Tube**  
<https://tinyurl.com/3a46n3y4>

## AGENDA

<u>Item</u>	<u>Report of</u>	<u>Pages</u>
1. Appointment of Chairman.		
2. Minutes of the meeting held on 12 February 2025.		(Pages 3 - 8)



3. Declarations of interest in respect of items on the agenda.
4. To advise of any other items which the Chairman has decided to take as urgent elsewhere on the agenda.
5. Internal Audit Service - Progress Against the 2025-26 Internal Audit Plan. Consortium Treasurer (Pages 9 - 20)
6. Internal Audit Service - Annual Report 2024-25. Consortium Treasurer (Pages 21 - 42)
7. External Audit of the 2024/25 Financial Statements. Chief Officer of ESPO and Consortium Treasurer (Pages 43 - 68)
8. 2025/25 Financial Statements. Chief Officer of ESPO and Consortium Treasurer (Pages 69 - 122)
9. Date of next meeting.  
  
The next meeting of the Subcommittee is scheduled to take place on 11 February 2026 at 10.30am.
10. Any other items which the Chairman has decided to take as urgent.
11. Exclusion of the Press and Public.  
  
*The public are likely to be excluded during consideration of the remaining items in accordance with Section 100(A)(4) of the Local Government Act 1972 (Exempt Information).*
12. Financial Performance Update - 5 Months to August 2025. Chief Officer of ESPO and Consortium Treasurer (Pages 123 - 130)
13. Risk Review. Chief Officer of ESPO and Consortium Treasurer (Pages 131 - 150)