



EASTERN SHIRES PURCHASING ORGANISATION

A LOCAL AUTHORITY PURCHASING AND DISTRIBUTION CONSORTIUM

CONSORTIUM SECRETARY: FIONA MCMILLAN,
DIRECTOR OF LAW AND GOVERNANCE,
LEICESTERSHIRE COUNTY COUNCIL

Date: 3 February 2026
My Ref: AS/ESPO
Please ask for: Angie Smith
Direct Dialling: (0116) 305 2583
e-mail: angie.smith@leics.gov.uk

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, 11 February 2026 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

AGENDA

<u>Item</u>	<u>Report of</u>	<u>Pages</u>
1. Minutes of the meeting held on 8 October 2025.		(Pages 3 - 8)
2. Declarations of interest in respect of items on the agenda.		
3. To advise of any other items which the Chairman has decided to take as urgent elsewhere on the agenda.		



- | | | | |
|----|---|----------------------|-----------------|
| 4. | Global Internal Audit Standards in the UK Public Sector - Governance Documents. | Consortium Treasurer | (Pages 9 - 46) |
| 5. | Annual Internal Audit Plan 2026-27. | Consortium Treasurer | (Pages 47 - 52) |
| 6. | Internal Audit Service - Progress Against the 2025-26 Internal Audit Plan. | Consortium Treasurer | (Pages 53 - 64) |

7. Date of next meeting.

The next meeting of the Subcommittee is scheduled to take place on 7 October 2026, at 10.30am.

8. Any other items which the Chairman has decided to take as urgent.

9. 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).

- | | | | |
|-----|---|--|------------------|
| 10. | Financial Performance Update - 9 months to December 2025. | Chief Officer of ESPO and Consortium Treasurer | (Pages 65 - 74) |
| 11. | Budget 2026/27. | Chief Officer of ESPO and Consortium Treasurer | (Pages 75 - 92) |
| 12. | Risk Review. | Chief Officer of ESPO and Consortium Treasurer | (Pages 93 - 112) |