

<u>Control env't component</u>	<u>Entity</u>	<u>KRR</u>	<u>The indicative audit objective is to ensure that...</u>
Various	Complete 2015-16 audits	Various	
Governance	Annual governance statement	8	Management self assessments of assurance in the 2015-16 AGS were founded and conformance to the revised CIPFA framework is planned and demonstrated
Governance	Business Strategy	2, 6, 25 & 60	There is robust governance over any significant developments and commercial projects arising from the Business Strategy
Risk management	Risk management	8	Review parts of the corporate risk management process
Risk management	Business Continuity	1, 30, 34	BC arrangements have been planned, communicated and are tested
Risk management	Procurement & Compliance risk management	26, 32, 35 & 58	Frameworks are sufficiently robust to prove effectiveness and avoid liability. To include a specific framework contract and adherence to The Public Contracts Regulations 2015
Risk management	Vehicle Operating Licences		There is compliance with VOL requirements to mitigate the risk of revocation of licences
Risk management	Health & Safety	33	Employee health and safety risk is identified and adequately managed
Risk management	Absence management	55	There is integrity in absence data reported and management is abiding by policies and processes
Risk management	Counter Fraud - NFI specific	20	Interpretation and investigation of outputs
Risk management	Counter Fraud	20	Systems and procedures are sufficiently robust to mitigate the risk of fraudulent or irregular activity
Risk management	ICT applications	42 & 43	The Enterprise Resource Planning (ERP) upgrade is adequately planned
Risk management	Electricity framework	36	All supply points are transferred and exposure to 'out of contract' charges is mitigated.
Internal control	Energy billing	38	Billing (including consolidated accounts) is timely, complete and accurate
Internal control	Key financial systems (*)	8&20	To discuss with the External Auditor and Assistant Director (Finance). Includes reconciliations; receivables; payables; payroll and stock
Internal control	IT general controls (*)	1	The range of controls expected by the External Auditor are well designed and consistently applied.
Internal control	Rebates income	27, 42 & 45	Annual audit to evaluate whether rebates received conform to estimates of supplier business generated
Internal control	Servicing authority	8	The servicing authority is providing service in line with the agreement
	Contingency	-	Unforeseen events
	Client management	-	Planning & research; progress meetings; servicing the Finance & Audit Subcommittee; confirming implementation of high importance internal audit recommendations External Audit liaison; advice

(*) Annual audits undertaken to assist the External Auditors to form an opinion that ESPO's financial accounts are not materially mis-stated

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