

Summary progress against 2019-20 audits as at January 2020

Audits 'completed' to at least draft issued stage and/or on-going advisory work/Prior year jobs

<u>Ref¹</u>	<u>Type²</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ January 2020</u>
20-01	N/A	Complete 2018-2019 Audits	N/A	<p>Limited Company – To be completed within Job 20-03</p> <p>People Management – Complete Advisory</p> <p>Business Growth – Covered within Job 20-11</p>
20-02	GO	Annual Governance	Management self-assessments of assurance in the 2018-19 AGS were founded and conformance to the CIPFA framework is planned and demonstrated	Final report issued – Substantial assurance
20-07	RM	Counter Fraud - NFI Specific	Results are correctly interpretation and investigated	Consultancy complete – Work concluded that no instances of fraudulent activity were noted from the work undertaken and investigations made.
20-10	RM	Website Development	Key Risks and issues are effectively identified and managed	On-going consultancy – two focusses: Governance & Risk Management – through Project Board Membership & Operational Controls/Risks/Issues through ICT Auditor coverage
20-12	RM	IT Developments	Key Risks and issues are effectively identified and managed	On-going consultancy
20-14	IC	General Financial Systems (*)	Reconciliations and processes are undertaken to facilitate the accuracy and completeness of	Draft Issued

			the general ledger and any control weaknesses previously identified have been appropriately addressed.	
20-15	IC	IT General Controls (*)	The range of controls expected by the External Auditor are well designed and consistently applied.	Draft Issued

Audits in progress

<u>Ref</u>	<u>Type</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ January 2020</u>
20-03	RM	Limited Company	Key Risks to consortium members are effectively identified, communicated and managed	Work in progress
20-04	IC	Catalogue Pricing and Production	Adequate governance arrangements are in place to ensure pricing and subsequent production of ESPO catalogues adheres to deadlines	Work in progress Note: Catalogue timetables mean this work is completed in quarter 4
20-05	RM	Health & Safety	Adequate health and safety governance arrangement are in place to mitigate potential claims and fines	Work in progress
20-08	RM	Counter Fraud – Fit Notes	To authenticate the validity of fit notes issued (sample counter fraud area chosen)	Work currently on hold pending successful completion of a Data Protection Impact Assessment
20-09	RM	Supply Chain Management	Initiatives to achieve cost savings in ESPO's operations and supply chain area are adequately managed to ensure that defined benefits are realised (covers outsourcing, annualised hours and staff reduction).	Work in progress – required to be undertaken in Quarter 4
20-11	RM	Business Growth	Areas of commercial direction to achieve MTFs targets are adequately managed (to address relevant area(s) from the ten commercial initiatives that have been previous defined	Work in progress – required to be undertaken in Quarter 4

20-13	IC	Supply Chain & Ops Productivity Plan	Areas of the plan due to materialise in 19/20 are implemented in a timely manner	Work in progress – required to be undertaken in Quarter 4
20-16	IC	Rebates Income	Annual audit to evaluate whether rebates received conform to estimates of supplier business generated - focus will be on site visits.	Work in progress – required to be undertaken in Quarter 4
20-17	IC	Managed services for temporary agency resources	Contractual requirements of Mstar3 are adhered to by the Managed Service Providers (MSP's) - to incorporate site visits to MSP's	Work in progress – required to be undertaken in Quarter 4
20-18	IC	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to	Work in progress – required to be undertaken in Quarter 4

Cancelled Jobs

<u>Ref</u>	<u>Type</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ January 2020</u>
20-06	RM	Business Growth	Risk is managed in any further acquisitions	Cancelled job – no further acquisitions (time used for more in-depth coverage of job 20-10 Website Development)

¹unique reference numbers based on the financial year in question (i.e. '20' relates to 2019-20), in the sequence of the approved internal audit plan

²the three elements of the control environment (governance, risk management and internal control)

³traditionally audits where the external auditor has placed reliance on the work of internal audit