

Summary progress against 2020-21 audits as at May 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 @ May 2020</u>
21-E	GO	Frameworks	Developing any new offerings	<ul style="list-style-type: none"> • Specific advisory work undertaken/continuing in respect of a framework contract that was due to expire on 31 March for which a revised tender could not be completed in time due to Covid-19. • Advisory work completed in respect of the analysis of the current ESPO Procurement Workplan for the remainder of 2020/21 to proposed a way forward following the Covid-19 related business as usual activity.
21-I	RM	Counter Fraud - NFI	Results are correctly interpretation and investigated	<ul style="list-style-type: none"> • Final terms of engagement agreed • Advice re roles and responsibilities of ESPO has been issued in order to meet September 2020 deadline for submissions'
21-K	RM	Website Development	Key risks and issues are effectively identified and managed - project governance and assurance on user testing and training	<ul style="list-style-type: none"> • Terms of engagement previously agreed • Ongoing control advice as critical friend on project board • Additionally, ad-hoc practitioner advice given by our ICT auditor

Audits in progress

<u>Ref</u>	<u>Type</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ May 2020</u>
21-A	N/A	Continuation of work commenced in 2019-20	To complete any outstanding audits	See 19/20 report in relation to: <ul style="list-style-type: none"> • Health & Safety (20-05) • Counter Fraud - Fit Notes (20-08) • Managed services for temporary agency resources (20-17) • Servicing Authority (20-18)
21-B	GO	Annual Governance Statement 2019-20	Review of the management self-assessments of assurance in the 2019-20 AGS	<ul style="list-style-type: none"> • Draft terms of engagement issued • Testing to commence in quarter 1
21-C	GO	Transition to Financial Reporting Standard 102	Preparedness for the movement from CIPFA to FRS 102 to include governance related reports supporting the financial statements	<ul style="list-style-type: none"> • Final terms of engagement agreed • Testing has commenced
21-F	GO	Business Growth – Strategic Alliance(s)	Business case development, review and approval	<ul style="list-style-type: none"> • Terms of engagement being drafted • Work to be undertaken in quarter 1
21-H	RM	Credit Control	Review of credit control arrangements especially with export and private sector and due diligence routines	<ul style="list-style-type: none"> • Terms of engagement being drafted
21-J	RM	Counter Fraud - Procurement	Specific area(s) of potential fraud are addressed	<ul style="list-style-type: none"> • Final terms of engagement issued • Work to be undertaken in quarter 2
21-N	IC	General Financial Systems	To discuss with the External Auditor and Assistant Director (Finance), but typical coverage includes reconciliations; receivables; payables; payroll and stock	<ul style="list-style-type: none"> • Final terms of engagement issued • Testing due to start in December 2020

21-O	IC	IT General Controls	The range of controls expected by the External Auditor are well designed and consistently applied.	<ul style="list-style-type: none"> Final terms of engagement issued Testing due to start in November 2020
21-R	IC	Overseas Travel	Post event reviews	<ul style="list-style-type: none"> Testing nearing completion Report currently being compiled

Audits not started

<u>Ref</u>	<u>Type</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ May 2020</u>
21-D	GO	Transition from EU	Preparedness for potential supply chain issues and workforce issues	<ul style="list-style-type: none"> Not started
21-G	RM	Warehouse	Review of the capital investment decision process	<ul style="list-style-type: none"> Not started
21-L	RM	IT Developments	Replacing e-mail servers into the cloud; future delivery methods	<ul style="list-style-type: none"> Not started
21-M	RM	Emerging Risks	ESPO identification and preparedness for any emerging risks e.g. climate change requirements	<ul style="list-style-type: none"> Not started
21-P	IC	Rebates Income	Annual audit to evaluate whether rebates received conform to estimates of supplier business generated - focus will be on site visits	<ul style="list-style-type: none"> Not started
21-Q	IC	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to	<ul style="list-style-type: none"> Not started

¹unique reference numbers based on the financial year in question (i.e. '21-A' relates to the first entry on the approved 2020/21 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

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