

Summary of work undertaken supporting the HoIAS opinion 2019-20

<u>Ref¹</u>	<u>Type²</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ 8th May 2020</u>
20-01	N/A	Complete 2018-2019 Audits	N/A	Limited Company – Completed Advisory People Management – Complete Advisory Business Growth – Covered within Job 20-11
20-02	GO	Annual Governance Statement	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
20-03	RM	Limited Company	Key Risks to consortium members are effectively identified, communicated and managed	Completed for 19/20. On-going work will continue into 20/21
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	Draft report issued – Substantial Assurance
20-07	RM	Counter Fraud - NFI Specific	Results are correctly interpreted and investigated	Consultancy complete
20-09	RM	Supply Chain Management – Strategic Cost Control	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).	Draft report issued – Substantial Assurance
20-10	GO/ RM	Website Development	Key Risks and issues are effectively identified and managed	Completed for 19/20 - Consultancy – two focusses:

				Governance & Risk Management – through Project Board Membership & Operational Controls/Risks/Issues through ICT Auditor coverage
20-11	RM	Business Growth – Commercial Initiatives	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	Draft report issued – Substantial Assurance
20-12	RM	IT Developments	Key Risks and issues are effectively identified and managed	Completed for 19/20 - Consultancy
20-13	IC	Supply Chain & Ops Productivity Plan	Areas of the plan due to materialise in 19/20 are implemented in a timely manner	Draft report issued – Substantial Assurance
20-14	IC	General Financial Systems (*)	Reconciliations and processes are undertaken to facilitate the accuracy and completeness of the general ledger and any control weaknesses previously identified have been appropriately addressed.	Final Report Issued – Substantial Assurance
20-15	IC	IT General Controls (*)	The range of controls expected by the External Auditor are well designed and consistently applied.	Final Report Issued – Substantial Assurance
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.	Completed for 19/20 – Customer visits deferred into 20/21 due to COVID-19 site access issues.

Audits in progress

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20-05	RM	Health & Safety	Adequate h&s governance arrangement are in place to mitigate potential claims and fines	Draft report being compiled – likely to be Substantial Assurance
20-08	RM	Counter Fraud – Fit Notes	To authenticate the validity of fit notes issued (sample counter fraud area chosen)	Testing nearing completion. – likely to be Substantial Assurance Work was delayed pending successful completion of a Data Protection Impact Assessment. Testing delayed due to most fit note being stored onsite therefore hard to access due to COVID-19.
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 – Provider focussed areas of testing deferred into 20/21 due to COVID-19 customer access issues.
20-18	IC	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to	Testing nearing completion – delayed due to selected business area (Health & Safety) both at Leicestershire County Council and ESPO being focussed on COVID-19 related work

Cancelled Jobs

<u>Ref</u>	<u>Type</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position @ 8th May 2020</u>
20-06	RM	Business Growth	Risk is managed in any further acquisitions	No further acquisitions (time used for more in-depth coverage of Website Development)

¹ 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

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

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

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