

<b>ESPO Internal Audit Plan 2021-22</b>		
<b>Control env't component</b>	<b>Entity</b>	<b>The indicative audit objective is to ensure that...</b>
Various	Continuation of work commenced in 2020-21	To complete any outstanding audits that overlap the financial year
Governance	Annual Governance Requirements 2020-21	Review of the management self assessments of assurance in the 2020-21 AGS or any subsequent FRS equivalent
Governance	Counter Fraud - Cyber Security	Adequate Cyber Security arrangements are in place in accordance with nationally issued good practice guidance and associated self-assessment <i>(note this also addresses a key potential risk highlighted in the ESPO Fraud risk assessment work undertaken in 20/21).</i>
Governance	Export/ESPO International	Benefit of current developments materialise/proposed future developments are supported through robust business case sign off
Governance	Frameworks	Developing any new/developed mirrored offerings/Time taken
Governance	Key Projects - Strategic alliance(s)	Benefit of current developments materialise/proposed future developments are supported through robust business case sign off
Risk Management	Risk Management	Risk management policies and procedures are fit for purpose and being consistently applied allowing for an evaluation of ESPO's current level of risk management maturity.
Risk Management	Warehouse	Robust Governance and Management of Risk in the conversion of the Business Case to a Project Initiation Document and associated timetable for delivery.
Risk Management	Credit control	Follow up recommendations from the 2020/21 report
Risk management	Counter Fraud - NFI specific	Results (due end of January 2021) are correctly interpreted and investigated
Risk Management	Website Development	Post go live benefits realisation is achieved/'to be' working practices afford adequate internal control and management of risk
Risk Management	IT Developments	Work to be conducted in accordance with ESPO IT Key Deliverables 21/22 <i>(not yet published but known to include some deliverables carried over from 20/21 e.g. Replacing e-mail servers into the cloud; future delivery methods etc)</i>
Risk Management	Emerging risks	ESPO identification and preparedness for any emerging risks e.g. climate change requirements, continued adjustments as a result of existing the EU/COVID-19 requirements inc service recovery, Supply Chain implications & Compliance with revised procurement regulations, significant loss of business, MTFS targets not being met, Failure to retain staff, M Star framework issues
Internal control	General Financial Systems (*)	To discuss with the External Auditor and the ESPO Financial Controller/Consortium Treasurer, but typical coverage includes reconciliations; receivables; payables; payroll and stock
Internal control	IT general controls (*)	The range of controls expected by the External Auditor are well designed and consistently applied.
Internal control	Rebates income	Annual audit to evaluate whether rebates received conform to estimates of supplier business generated - focus will be on site visits
Internal control	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to
	Contingency	Unforeseen events brought to the attention of the Head of Internal Audit Service by either ESPO Leadership Team or the Consortium Officers - may include business growth; new legislative
	Client management	Planning & research; progress meetings; servicing Committees; HoIAS requirements; confirming implementation of HI recommendations; External Audit liaison; advice
		<b>Total days = 150</b>
		<b>(*) Annual audits undertaken to assist the External Auditors to form an opinion that ESPO's financial accounts are not materially mis-stated</b>

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