

| ESPO Internal Audit Plan 2021-22 | | |
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| Control env't component | Entity | The indicative audit objective is to ensure that... |
| 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 |
| | | Total days = 150 |
| | | (*) 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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