

**Summary progress against 2022-23 audits as at 27 April 2022****Audits 'completed' to at least draft issued stage and/or on-going advisory work/Prior year jobs**

None

**Audits in progress**

<b><u>Ref</u></b>	<b><u>Type2</u></b>	<b><u>Audit title</u></b>	<b><u>Assurance objective</u></b>	<b><u>Position @ 27 April 2022</u></b>
22/23 - A	Various	Continuation of work commenced in 2021-22	To complete any outstanding audits that overlap the financial year	Nearing Completion
22/23 - B	Governance	Annual Governance Requirements 2021-22	Revised governance reporting arrangements are suitable	Planning Commenced
22/23 - C	Governance	Counter Fraud - Cyber Security - follow up report	Adequate Cyber Security arrangements are in place in accordance with nationally issued good practice guidance and associated self-assessment.  <i>Work will focus on ensuring the recommendations in the 21/22 report have been addressed</i>	Ad-hoc control advice issued on addressing recommendations of 21/22 report and terms of engagement for 22/23 coverage being drafted
22/23-D	Governance	Frameworks	Developing any new/developed mirrored offerings/Time taken	Continuation of work commenced in 21/22
22/23-F	Risk Management	Warehouse	Robust Governance and Management of Risk in the delivery in respect of the additional warehouse capacity at Grove Park	Critical Friend Project Board Membership has commenced
22/23-G	Risk Management	Counter Fraud - NFI specific	Ensure relevant data is extracted at 30 September 2022, uploaded in October 2022 and assessment of output reports commenced	Work commenced on drafting terms of engagement and confirming datasets.

			in Feb 2023 with the overall objective of results being correctly interpreted and investigated and have due regard for a segregation of duties.	
22/23-I	Risk Management	Key Business Supplier Controls	Assessment of Risk Mitigation Procedures in place e.g. credit limits, credit rating assessments, parent guarantees, monitoring and market intelligence	In house procedures requested in order to finalise the terms of engagement and commence testing.
22/23-L	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	Terms of engagement being drafted but will be finalised after completion of 21/22 coverage and after including any relevant material control weaknesses if identified by the External Auditors.
22/23-M	Internal control	IT general controls (*)	The range of controls expected by the External Auditor are well designed and consistently applied.	Terms of engagement being drafted but will be finalised after completion of 21/22 coverage and after including any relevant material control weaknesses if identified by the External Auditors.
22/23-N	Internal control	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 – note: work straddled two financial years.
22/23-O	Internal control	Counter Fraud: Bank Mandate Fraud	Policies and procedures surrounding the amendment of bank accounts are robust	In house procedures requested in order to finalise the terms of engagement and commence testing.
22/23-Q	Internal control	Counter Fraud: Data Analytics - Accounts	Use of Data Analytics to provide assurance in respect of the accounts payables vendor	Terms of Engagement being drafted and data requested in

		Payables Vendors	database	order to commence testing.
22/23-R	Internal control	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to	Testing nearing completion – <i>note this work straddled two financial years.</i>

**Audits not started**

<b><u>Ref</u></b>	<b><u>Type<sup>2</sup></u></b>	<b><u>Audit title</u></b>	<b><u>Assurance objective</u></b>	<b><u>Position @ 27 April 2022</u></b>
22/23-E	Governance	Procurement	Policies and procedures in place have due regard for legislative requirements and timeliness and appropriateness of decision making	N/A
22/23-H	Risk Management	IT Developments	Work to be conducted in accordance with ESPO IT Key Deliverables 22/23	N/A
22/23-J	Risk Management	Emerging Risks	ESPO identification and preparedness for any emerging risks e.g. Legislative changes, continued adjustments as a result of existing the EU/COVID-19 requirements, material changes to the 5-Year business strategy	N/A
22/23-K	Risk Management	Business Continuity/Disaster Recovery	Risk of business inoperability is minimised and access and IT infrastructure is restored in a timely manner should a disaster occur	N/A
22/23-P	Internal control	Counter Fraud: Approval process for variations to pay	Variations to pay are appropriately authorised in accordance with procedures	N/A
22/23-S	Various	Contingency	Unforeseen events brought to the attention of the Head of Internal Audit Service by either	N/A

			ESPO Leadership Team or the Consortium Officers	
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**Deferred Jobs**

None

<sup>1</sup>unique reference numbers based on the financial year in question (i.e. '22-A' relates to the first entry on the approved 2021/22 audit plan)

<sup>2</sup>the three elements of the control environment (governance, risk management and internal control)

<sup>3</sup>traditionally audits where the external auditor has placed reliance on the work of internal audit