		ESPO Internal Audit Plan 2023-24			
Reference	**Control env't component**	**Entity**	**The indicative audit objective is to ensure that…**	**Risk Reg**	**Indicative Days**
ESPO 23/24 - A	Various	Continuation of work commenced in 2022-23	To complete any outstanding audits that overlap the financial year	N/A	7
ESPO 23/24 - B	Governance	Annual Governance Requirements 2022-23	Revised governance reporting arrangements are suitable	8 & also indirectly 62, 52, 23, 20, 89, 6, 86, 82, 91	5
ESPO 23/24 - 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 *(note this also addresses a key potential risk highlighted in the ESPO Fraud risk assessment work undertaken in 20/21).* Work will focus on ensuring the recommendations in the 21/22 report and subsequent 22/23 initial follow up report have been addressed	1, 8, *20,* 79 & 82	7.5
ESPO 23/24 - D	Governance	Hybrid Working Arrangements	Hybrid ways of working are fully embedded to ensure that performance levels and requirements are maintained, staff wellbeing support is adequate, satisfactory health and safety and data security arrangements are in place and the right tools are readily available both in the office and whilst working offsite.	84, & also 1, 8, 20, 33, 34, 34, 47, 55, 79 & 82	10
ESPO 23/24 - E	Governance	Counter Fraud - Procurement Fraud	Policies and procedures in operation have due regard for the industry standard risk mitigations in relation to procurement fraud.	20 & indirectly 5, 8, 35 & 80	7.5
ESPO 23/24 - F	Risk Management	Warehouse	Robust Governance and Management of Risk in the delivery in respect of the additional warehouse capacity at Grove Park	51 & 91 & indirectly 1, 8, 20 & 33	10
ESPO 23/24 - G	Risk management	Counter Fraud - NFI specific	Focus on the assessment of output reports commenced in Feb 2023 with the overall objective of results being correctly interpreted and investigated and have due regard for a segregation of duties (data having previously been extracted on 30 September 2022 and uploaded in October 2022)	20 & 82 & indirectly 8 & 79	3
ESPO 23/24 - H	Risk Management	IT Developments	Work to be conducted in accordance with ESPO IT Key Deliverables 23/24	1, 5, 8, 20, 30, 34, 47, 48, 71, 79, 82 & 84	7.5
ESPO 23/24 - I	Risk Management	Warehouse Expansion - Risk Mitigation Temporary Revised Ways of Working	Assessment of Temporary Health & Safety, Business Continuity & Security Risk Mitigation Procedures in place	20, 8 & indirectly 1, 33, 34, 47 & 79	7.5
ESPO 23/24 - J	Risk Management	Emerging risks	ESPO identification and preparedness for any emerging risks e.g. Legislative changes, continued adjustments as a result of legislative requirements, material changes to the 5-Year business strategy and other 'in year' matters requiring urgent attention	Various	5
ESPO 23/24 - K	Risk Management	Supply Chain Controls	Early identification and mitigation of supply chain risks to ensure continuity of service	76, 78, 90 & indirectly 2, 45, 46 & 67	10
ESPO 23/24 - 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	1, 5, 6, 8 & 20	7.5
ESPO 23/24 - M	Internal control	IT general controls (*)	The range of Information Technology General Controls (ITGC) expected by the External Auditor are well designed and consistently applied.	1, 5, 8, 20, 30, 34, 47, 48, 71, 79, 82 & 84	7.5
ESPO 23/24 - 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	45, 46 & also indirectly 25	10
ESPO 23/24 - O	Governance	Procurement	Policies and procedures in place have due regard for legislative requirements and timeliness and appropriateness of decision making (Key focus being Transforming Public Procurement requirements)	80, and indirectly 8, 32, 35 & 37	10
ESPO 23/24 - P	Internal control	Use of Data Analytics to provide assurance in respect of key fraud risks and/or financial/operational risks	Nature and scope to be discussed further with client to ensure key risk areas are addressed in a timely manner	Various	5
ESPO 23/24 - Q	Internal control	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to	8	5
ESPO 23/24 - R	Various	Contingency	Unforeseen events brought to the attention of the Head of Internal Audit Service by either ESPO Leadership Team or the Consortium Officers - examples may include loss of customers/business, MTFS targets not being met, Failure to retain staff, staff sickness, energy related risks, major health & safety/legislative issue, warehouse issues, supply chain issues, adverse reputational issue, climate change, risks associated with ways of working	Various	5
		Client management	Planning & research; progress meetings; servicing Committees; HoIAS requirements; confirming implementation of HI recommendations; External Audit liaison; advice	N/A	20
			Total days = 150		**150**
	(*) Annual audits undertaken that may assist the External Auditor				

This page is intentionally left blank