

Summary of Internal Audit Service work between 1 April 2022 and 31 March 2023 from which the overall opinion is derived

<u>Ref</u>	<u>Type</u>	<u>Audit title</u>	<u>Assurance objective</u>	<u>Position/Assurance</u>
22/23 - A	Various	Continuation of work commenced in 2021-22	To complete any outstanding audits that overlap the financial year	Completed
22/23 - B	Governance	Annual Governance Requirements 2021-22	Revised governance reporting arrangements are suitable	Completed - Control advice issued
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.	Completed consultancy work for 22/23
22/23 - D	Governance	Frameworks	Developing any new/developed mirrored offerings/Time taken	Substantial
22/23 - E	Governance	Procurement	Policies and procedures in place have due regard for legislative requirements and timeliness and appropriateness of decision making	Deferred into 2023/24 due to the Procurement Bill only currently going through Parliament.
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	On-going control advice
22/23 - G	Risk Management	Counter Fraud - NFI specific	Data extraction and review output reports	Completed – minor findings
22/23 – H	Risk Management	IT Developments	Work to be conducted in accordance with ESPO IT Key Deliverables 22/23	Contained within 22/23 - M

22/23 - I	Risk Management	Key Business Customer Controls	Assessment of Risk Mitigation Procedures in place e.g. credit limits, credit rating assessments, parent guarantees, monitoring and market intelligence	Substantial
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	Complete – Various ad-hoc areas where control advice has been issued
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	Substantial
22/23 – L	Internal control	General Financial Systems	Typical coverage includes reconciliations; receivables; payables; payroll and stock	Substantial
22/23 - M	Internal control	IT General Controls	The range of controls expected by the External Auditor are well designed and consistently applied.	Substantial
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	Completed advisory
22/23 - O	Internal control	Counter Fraud: Bank Mandate Fraud	Policies and procedures surrounding the amendment of bank accounts are robust	Substantial
22/23 - P	Internal control	Counter Fraud: Approval process for variations to pay	Variations to pay are appropriately authorised in accordance with procedures	Substantial
22/23 - Q	Internal control	Counter Fraud: Data Analytics - Accounts	Use of Data Analytics to provide assurance in respect of the accounts payables vendor	Substantial

		Payables Vendors	database	
22/2 - R	Internal control	Servicing Authority	Key Performance Indicators for services provided by the Servicing Authority are adhered to	Completed advisory
22/23 - S	Various	Contingency	Unforeseen events brought to the attention of the Head of Internal Audit Service by either ESPO Leadership Team or the Consortium Officers	Completed advisory

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