

ESPO Internal Audit Plan 2025-26				
Reference	Control env't component	Entity	The indicative audit objective is to ensure that...	Risk Req
ESPO 25/26 - A	Various	Continuation of work commenced in 2024-25	Any outstanding audits that overlap the financial year are promptly completed	Various
ESPO 25/26 - B	Governance	Annual Governance - Areas for further development	Areas of the 2023/24 Annual Governance Statement highlighted for further development have been addressed.	8 & also indirectly all other risks
ESPO 25/26 - C	Governance	Cyber Security	Adequate Cyber Security arrangements are in place in accordance with nationally issued good practice guidance and associated self-assessment - focus will be on the 11 actions that remained WIP from our 24/25 coverage	1, 8, 20, 79 & 82
ESPO 25/26 - D	Internal control	Stock	Controls and procedures in place mitigate the risk of any discrepancies (including frequency of stock take) are operating correctly	8 & 20 & Indirectly 57, 59, 67 & 76
ESPO 25/26 - E	Risk management	Counter Fraud - NFI specific	Results (output reports) are correctly interpreted and investigated on a risk-assessed basis and have due regard for a segregation of duties. <i>Note: This is Part 2 of the audit. Part one was in the previous financial year and involved ensuring the requisite data was extracted at 30 September, subsequently uploaded in October and resultant output reports were distributed in Jan/Feb.</i>	20 & 82 & indirectly 8
ESPO 25/26 - F	Risk management	Fraud Risk Assessment	There is a full assessment of fraud risks to the organisation in line with the principles set out within the CIPFA Code of Practice - Managing the Risk of Fraud and Corruption.	20 & 82 & indirectly 8
ESPO 25/26 - G	Internal control	Counter Fraud Audit	Potential fraud vulnerabilities in a specific area are correctly identified and adequately mitigated against (<i>Note: Auditable area will be informed by the results of the Fraud Risk Assessment</i>)	20 & 82 & indirectly 8
ESPO 25/26 - H	Risk Management	Emerging risks	ESPO identification and preparedness for any emerging risks e.g. Legislative changes, material changes to the 5-Year business strategy and other 'in year' matters requiring urgent attention	Various
ESPO 25/26 - I	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
ESPO 25/26 - J	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 & 94
ESPO 25/26 - K	Internal control	Rebates income - Supplier Visits	Annual audit coverage to evaluate whether rebates received conform to estimates of supplier business generated - focus will be on concluding site visit related work commenced in 24/25	45, 46 & also indirectly 6, 25, 58 & 89
ESPO 25/26 - L	Governance	Procurement	Regulations and the associated policies and procedures have been correctly applied in accordance with the tender date (focus to be on notice requirement & the assessment summary)	80 & 95, and indirectly 8, 32, 35, 37 & 52
ESPO 25/26 - M	Risk management	Framework Agreements	Up to date Framework agreements are in place for all suppliers.	45, 46 & also indirectly 6, 25, 58, 88 & 89
ESPO 25/26 - N	Internal Control	Energy - Customer Billing	Fully managed gas service is correctly invoiced to customers	22, 36, 38, 64, 96
ESPO 25/26 - O	Risk management	Business Continuity	That the risk of business inoperability is minimised and appropriate risk mitigating actions are taken (<i>incorporating simulation exercises completed</i>)	1, 8, 34,
ESPO 25/26 - P	Governance	Heath & Safety Reporting	Incidents and Near Misses are promptly and accurately recorded and communicated to enable prompt and appropriate mitigating actions to be put in place	8, 33, 34, 70, 85
ESPO 25/26 - Q	Risk management	Loss of/Reduction in Business	Specific Mitigating Controls within the Risk Register are accurate, operating as intended and reduce the risk accordingly	2, Indirectly 6, 49, 51, 60, 67, 76, 83, 86, 98 & 99
ESPO 25/26 - R	Governance	Value for Money Product Benchmarking	Policies and procedures to ensure ESPO continuously benchmark key product ranges against competitors and make timely adjustments where appropriate/economical to do so	2, 8, 10, 25, 41, 57, 66 & 91
ESPO 25/26 - 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 - examples may include: Risk of business failure by debtors, legalistive issues, staff retention and absence, failure of banking and/or investment partner, health & safety issue, stores/trading & brand issue, product Safety Issue, supply chain issue etc	Various
ESPO 25/26 - T	N/A	Client management	Planning & research; progress meetings; servicing Committees; HoIAS requirements; confirming implementation of HI recommendations; External Audit liaison; advice	N/A
Total Days				150
(*) Annual audits undertaken that may assist the External Auditor				

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