

ID	Category	Risk Description	Consequences / Impact	Risk Owner	Inherent Risk - Impact	Inherent Risk - Likelihood	Inherent Risk - Score	List of Current Controls / Actions - Embedded and operating soundly	Risk Indicators to be used to monitor the risk	Residual Risk - Impact	Residual Risk - Likelihood	Residual Risk - Score	Residual Risk - Action	Further Action / Additional Controls	Action Owner	Action Target Date	Progress Updates	Inherent Risk	Residual Risk	
18	Stores Trading & Brand	Increased competition - Risk of losing customers from increased competitor or market activity	1. Possible implications on business volume and income, reputation, new business and on trading results in the Catalogue business. 2. Through collaboration with CCS, CCS is dominating the management of such FWS Technology (MFOs) including the management of the rebates; ensuring security of the income stream is becoming a threat to ESPO's business model. 3. Amazon: moving deliberately into the public sector space, and focussing on education as a key area. 4. Increased activity from local/regional OPD's and their growth. 5. Loss of customers - Education (96% of sales) and loss of market share. 6. Reduced margins & profitability. 7. MFS shortfall.	AD Business Development	5	4	20	1. MFS performance regularly reviewed by LT. 2. Sales analysed at weekly Trading Meeting. 3. Commercial and Sales plans linked to MFS. 4. Promotion of key offers and allowance for some customer specific pricing where necessary to retain key customers or groups. 5. Relationships with key suppliers to improve offer. 6. Catalogue range annual review ensure fit for purpose. 7. Competitor awareness & monitoring - pricing/bids & tenders/Government Policy awareness. 8. Multi-Academy Trust "Recognition and Reward Scheme" - MAT Package. 9. WPS Sales Analysis to model trends and patterns. 10. Comprehensive benchmarking. 11. E-procurement integrations SIMS/IRIS/PurchOut. 12. Continue seeking efficiencies through international sourcing and developing partnerships. 13. Amazon: Continue to market our public sector routes and compliance with applicable laws, employees safety etc. 14. Website Development roadmap. 15. BESA benchmarking and market insight. 16. Continue to make frameworks easier to access. 17. Further develop ETL offer, diversity of customer base. 18. Work with DIE to recommend and promote offer. Partnership with DIE signed. 19. BESA continues to provide challenge to DIE for their proposals to work with Amazon. 20. Engagement with competitors. 21. AD BOAG sits on BESA Exec Council. 22. Trademark renewals - ESPO 12 January 2023, Edulzone 5 May 2023, My School Fund 6 October 2020	1. Changes to customers' buying (as highlighted at Weekly Trading, sales vs budget/LY). 2. Fluctuations in rebate income (as highlighted at Weekly Trading). 3. E-commerce uptake and KPI's. 4. Staff migration to competitors. 5. Market insight data from BESA including market share, C3 and EdCo. 6. Customer ordering patterns, average order value, next day delivery etc. 7. Market insight from Google analytics. 8. Competitor activity insight from Account Managers and competitor websites. 9. Stock availability. 10. Supply Chain Panel to monitor and ensure supplier performance. 11. Price benchmarking analysis Skuadite. 12. Engagement or lack of with CCS/DIE/competitors.	4	4	4	Treat	1. Review offers and promotions including MATs Package and development of new WPS offer. 2. Keep abreast of speculative frameworks that could take business from ESPO frameworks. 3. Continue to explore and maximise exporting opportunities. 4. Review approach to recruitment and retention of key staff including barriers, expenses, cars, travel policy etc. 5. Consider bidding for the CCS tail spend tender next time issued. 6. Continue to work with DIE to counter threat of tail spend solution. 7. Review service offer to introduce enhancements including next day, tracking, PODs etc. 8. Ensure ESPO's service levels across business in terms of customer experience with all teams to ensure consistent high performance. 9. Website development roadmap progress. 10. e-Procurement Purchuro system integrations recently launched. 11. Product benchmarking to be fully rolled out using Skuadite. 12. Dynamic pricing to be explored and changes enacted to allow quicker and easier re-pricing. 13. Creation of value added services to secure long term relationships with schools 14. Ensure social value strategy and offer is developed. 15. Achieve ISO 4001: ISO9001. 16. Improvements in product data via PM project. 17. Ensure market assessments and reporting look wider than BESA dist group to obtain whole market assessment.	AD Business Development	Ongoing	12.02.26	Reviewed - Controls/actions and risk indicators updated. DIE partnership arrangement/MOU signed. Continue to monitor and engage to counter threat of tail spend solution directly and via BESA. DIE proactively requested to promote ESPO, commit webinars to show ESPO's competitiveness. Procurement Act, MSF etc. Technology project underway to offer products on espoo.org PM project is underway Service levels - next day offer to be launched April 2026 ISO 4001 progressing and actions being completed for audit assessment New customers continue to be won across MATs, via Scotland Excel and continue to outperform BESA group. Monitoring competitor activity regularly and engaging. CCS changes, new CEO at CSG.	High	High
42	Stores Trading & Brand	Amazon (with or without YPO solution)	1. Amazon access to Public Sector via YPO agreement. 2. Amazon access to Public Sector/YPO customers. 3. Amazon range. 4. Corporate threat. 5. Ease of Amazon digital platform to use. 6. Threat to volume and catalogue rebate.	AD Business Development	5	4	20	1. ESPO BAU account management. 2. Digital/Web roadmap. 3. Procurement and compliance advice. 4. ESPO market intelligence. 5. Use of Tussell insight tool. 6. Regular meetings with DIE to feedback on proposals and partnership. 7. Working with BESA distributor group to counter threat. 8. NAM Account management of key customer accounts.	1. Termly customer research. 2. Digital/Web roadmap. 3. Pricing competitiveness. 4. Delivery performance. 5. Amazon digital advertising	4	4	4	Treat	1. Digital platform and development roadmap. 2. Using ETL for new opportunities - ETL broader appeal/reach. 3. Enhanced marketing online. 4. Continue to engage with DIE to counter threat. 5. Service level improvements to ensure fit for customer needs. 6. Product data to be improved via PM Project 7. Benchmarking with members/customers on Amazon spend 8. Consider creating ESPO marketplace	AD Business Development	Ongoing	12.02.26	Reviewed - Controls/actions and risk indicators updated. DIE framework for tails spend educational supplies. Continue to engage with DIE and BESA. DIE have conducted some promotion of ESPO, commit webinars to show ESPO's competitiveness. Procurement Act etc. Continue to work with BESA to challenge DIE proposals. The team continue to regularly benchmark key products. Discussions underway with CCS regarding ESPO featuring on their Tails spend solution. Exploring creation of ESPO marketplace. Technology project underway to offer products on espoo.org LCC benchmarking on 1200 products showed ESPO over 40% cheaper than Amazon	High	High
46	Operations & HAS	Driving or operating over the alcohol or drug limit	1. Impaired judgement leading to accident 2. Possible injury or death to other road users and pedestrians. 3. ESPO reputational damage	AD Operations & IT	5	3	15	1. With Cause' tests can be made at any time. Driver signs daily report to confirm he is fit to drive. 2. Agreed a local policy with Trade Unions on 11/8/2021 where there is suspicion of excess alcohol being consumed by any employee. A breath test kit will be used to determine alcohol content. ESPO have a zero tolerance for any alcohol. 20.10.2021 new Random D&A deployed using Hampton Knight to detect alcohol and drugs.	Road Traffic Accidents Injuries to customers or drivers Contact from the police	4	4	4	Treat	28.5.2021 New drug & alcohol testing regime being introduced via LCC from Sept 2021. Feb 2023 Increased probability to 4 in the light of recent test results. Increased probability to 3. Feb 2024: New testing agents in place via LCC contract - DNA Workplace. Random testing of ESPO staff continues quarterly across all 3 shifts - delivery drivers tested each time, minimum 4 times per year. With cause testing' remains in place. LCC amended 'Substance use policy and guidance' received and in place. Results of drug testing now received instantaneously, if results are non-negative (positive) these are automatically sent to a laboratory for confirmation and assessment via a Medical Review Officer (MRO), who support with the risk assessment process to determine if the employee is safe to work. A temporary M&S suspension instated whilst confirmation obtained. Small risk of unnecessary suspension whilst MRO undertakes assessment and confirms if results are consistent with any declaration of taking prescribed / over the counter medication that could result in cross reactivity or non-negative result. Random D&A testing last conducted 29.02.26. 15 donors tested in total. 4x delivery drivers (testing commenced at 3:30am to facilitate any driver leaving site early) & 11x FLT drivers and 4x warehouse operatives (inc. managers / supervisors). All results returned as negative for both alcohol and drugs. MRO utilised following declared prescription medication by FLT driver during testing conducted in November 2023. Confirmed levels in-line with prescribed medication dose. NB: No assurance given as to potential for impairment as this is a personal declaration as to 'time' as there is with alcohol. Operative declares he does not feel impaired and there was no cause for suspicion since his employment over 18 months ago. Temporary re-deployment into less safety critical role while risk assessed and controls agreed. Personal risk assessment implemented and additional controls put into place, including increased monitoring and supervision, reassessment of competence and additional assurance testing. Quarterly stakeholder meetings continue with LCC to inform and review policy and practical application. New testing company procured via LCC (AttoSure). Results of drug testing now received instantaneously. If results are non-negative these are automatically sent to a laboratory for assessment via a Medical Review Officer (MRO), on behalf of the supplier, who support with the risk assessment process and if the employee is safe to work. Small risk of unnecessary suspension whilst MRO undertakes assessment and confirms if results are consistent with any declaration of taking prescribed / over the counter medication that could result in cross reactivity or non-negative result. Key managers and supervisors frequently reminded on substance misuse policy and procedures and remain aware of signs and symptoms of drug or alcohol misuse and action to take. Quarterly stakeholder meetings continue with LCC to inform and review policy and practical application	AD Operations & IT	Implement	February 2026 - LCC Policy and guidance update received 11.11.25 - now incorporated into one document. Language throughout the policy has been revised and now adopts a more neutral tone referring to substance 'use' rather than 'substance misuse'. Random testing of ESPO staff continues quarterly across all 3 shifts - conducted by AttoSure. Randomised selection of delivery drivers and FLT drivers tested each time, minimum 4 times per year. With cause testing' remains in place. LCC amended 'Substance use policy and guidance' received and in place. 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51	Supply Chain	Supply chain risk - notably linked to geo-political events and conflict in The Middle East and Ukraine	1. Stock supply shortages for products or components that are made in Far East. With consequential effects in UK manufacturers production capability. 2. Staff shortages in all ESPO functional areas due to high sickness rates. 3. School closures to reduce infection spread. 4. Overall economic impact on ESPO's business activities due to sluggish restoration of international supply chain. 5. Buying price risk due to increased freight costs may mean a reduced margin. 6. Driver shortage in the market could affect deliveries to ESPO and our ability to deliver to our customers on time.  • Staff complacency and not adhering to controls in place. • All risks as identified previously coming to fruition due to further restrictions introduced. • Supply chain disruption in the event of further lockdowns both in UK and Worldwide. • On-going school closures / partial closures.	Director	4	4	16	1. Set up an internal team tasked with managing ESPO's activities and communications in response to the health crisis. 2. Monitor updates and advice from WHO and UK government. 3. Maintain regular communications with customers, staff and stakeholders. 4. ESPO continue to promote good handwashing and hygiene practices and have increased the availability of antibacterial wipes and cleaning equipment. Contracted cleaning contractors disinfect door handles and handrails as part of our contract. 5. Should a member of staff contract coronavirus ESPO will liaise with PHE directly at County Hall and follow any recommendations. 6. Should isolation be required our Smarter Working Policy provides guidance on staff working from home and where necessary individual risk assessments will be completed. In the event there is a requirement for an extended number of staff to work from home all available lap-tops provide to staff across the business will be recalled and distributed accordingly. 7. Assess suppliers shortages through daily phone contact by Stock Optimisation team. 8. Work closely with staff agency partners to source staff across the logistics, procurement and financial sectors. 9. Continue to manage supply chain risk through Supply Chain Panel, PAG and CMG. 10. CMG and Contracts Panel will be made aware of price increases and impacts assessed by Finance. 11. Aim to resist price increase 'within year' 12. Mitigate increases through competition, re-sourcing, extensions	1. Weekly stock availability reports with supplier shortages and failed customer orders. 2. Weekly staff sickness records attributable to the coronavirus. 3. Weekly trading analysis • Continued enforcement of existing controls by managers • Continued staff briefings and reminders. • On-going Covid-19 secure monitoring by ESPO Health and Safety Advisor and LCC.	4	4	4	Tolerate	1. Align staff policies to LCC guidelines. 2. Assess trading impact on financial forecasts. 3. Understanding of alternative sources of catalogue products. 4. Regular meetings of the internal team 5. Ongoing communications with all relevant parties through web site, weekly comms and formal reports. 04.03.2020 ESPO update on Coronavirus Report discussed at Mgmt. Committee. 06.02.2020 Teleconference with LCC. • All risk assessments and guidance fully aligned with LCC. • Internal meetings took place regularly during height of pandemic. Frequency reduced due to new 'BAU'. Would resume if required. • Comms on going • Forthcoming work on building modifications and a new people strategy to support new ways of working.	Director	Ongoing	Feb 26 - Updated	High	High	
52	IT	IT Cyber Security. Range of cyber security threats -br>(Note - separate IT specific risk register maintained and overseen by internal ITDG committee)	Failure to adequately protect ESPO networks, systems and data from malicious attack could lead to a range of potential consequences, including: financial; reputational; operational; legal impacts or other losses.	AD Operations & IT	5	4	20	1) Range of protections/controls in place, including (but not limited to): 1) Firewalls (outlet defences, controlling the border of ESPO network) 2) Automated Threat Protection system (assesses various incoming data (e.g. emails) for potential threats) 3) Antivirus software (Prevents known viruses from executing on ESPO devices) 4) Authentication systems (Controls who can access ESPO systems and data) 5) Staff education (Reduces risk of successful phishing attacks) 6) Anti-Ransomware backup solution (prevents hackers from encrypting our backups) 7) External security controls Audit (Highlights areas of concern in ESPO security systems) 8) Penetration testing (probes the ESPO network for vulnerabilities)	1) Firewall logs (contain details on network traffic, including hostile attacks on the ESPO network) 2) Firewall Reports (Daily, weekly, monthly reports on network traffic) 3) External security support partner monitoring (Various support partners issue regular threat alerts) 4) various event logging - systems that monitor and alert on potential concerns (this is a weak area for ESPO and will be reviewed) (Needs further expansion)	4	4	4	Treat	If action plan created and enhanced following the cyber audit by LCC. This includes controls in place, and enhancements, including: - Creation of cyber security roadmap, specific risk register and incident response processes - New remote working policy including multi-factor authentication, revised password policy and technical measures for device authentication. - Penetration testing - Disaster recovery policy, testing and third party support - Staff training and to improve awareness, competence and enhance the positive culture of reporting of issues/mistakes - Contracts with specialist 3rd parties to provide regular technical and emergency support - Working toward Cyber Essentials+ accreditation - Maintenance and development of internal security procedures (e.g. the 2022 version upgrade of our ERP system) Sept 2022 Cyber Insurance policy extended for 1 year. Oct 2022 LT approved Incident Response Policy. 08.02.24 Various Job Descriptions have been amended to reflect the increased importance of CyberSecurity and establish responsibilities in this area. DR Testing in December 2023 and Sept 2024 demonstrates that current process is robust and effective. Staff Awareness training is now embedded across ESPO, and signs suggest this is having a positive effect. All user security measures (antivirus, anti-malware etc) have been migrated to MS Defender, additionally Defender drives our software patching process - alerting us immediately when anything requires update. ESPO Microsoft Secure Score increased slightly to 78%, well above the average for similar organisations (42%). Work continues towards Cyber Essentials+ accreditation.	AD Operations & IT	Q1 2024	March 2026 - All High level recommendations were reviewed and completed. Two are now resolved and one was moved to the Moderate status (outdated software) and being worked on. November 2025 - 10 days of penetration testing was conducted from 3rd to 10th Nov by Cyberis. 4 High, 13 moderate & 16 low risks were found. All recommendations will be actioned by the IT team. No critical risks were found. August 2025 - Following Firewall upgrade our CyberSecurity stance got even stronger. Microsoft Secure score has gone up to 84%. Additional security rules, monitoring and system access control guarantees stronger security. If it continuing to remove old and unsupported software which in return puts us closer to Cyber Essentials+ accreditation.	High	High	
74	Stores Trading & Brand	DIE development of a 'halo' Educational Supplies Framework and attempting to restrict the market to one supplier	1. Risk of DIE mandating / increasing / restricting schools purchases of educational supplies with selected supplier(s). 2. Potential impact on educational supplies market that could reduce competition and reduce school spend with ESPO. 3. Threat to catalogue sales volume and catalogue rebate and ESPO's ability to meet MFS. 4. A reduction in education catalogue volume could lead to higher buying prices across the range. 5. May legitimise Amazon (and others) to a compliant route to access Education sector 6. May lead to all schools being charged same prices which will have margin impacts.	AD Business Development	5	4	20	1. ESPO account management with individual schools and academies. 2. Developed a historical positive relationship with DIE and hold regular meetings with DIE senior staff to feedback on proposals. 3. Relationships, representation and engagement with BESA industry body and distributor group to counter threat. 4. Submission of ESPO offering into DIEs framework proposal - Tender for the opportunity. 5. Potential to report anti-competitive behaviour to regulatory bodies (CMA). 6. DIE is unable to mandate the offer to schools - only suggest. 7. Partnership agreement/MOU signed by ESPO & DIE	1. Information obtained from DIE meetings. 2. Monitoring of DIE and DIE procurement activity. 3. BESA engagement and information and distributor group information. 4. Feedback from schools and MATs. 5. Sales volume and value reports and management information.	4	4	4	Treat	1. Continue to engage with DIE and BESA to counter threat. 2. Ensure that ESPO continues to engage directly with schools and MATs. 3. Ensure that ESPO continues to add value to schools/MATs through relationships, added value/training/insight/CPD 4. Develop better savings data and MI 5. Service level improvements 6. Think about financial impact of tendering and offering all schools same price	AD Business Development	Ongoing	12.02.26	Reviewed - Controls/actions and risk indicators updated.	High	High

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