Risk Reference	ID	Status	Category	Risk Description	Consequences / Impact	Risk Owner	Inherent Risk - Impact	Inherent Risk - Likelihood	Inherent Risk - Score	Inherent Risk - Probability	Inherent Risk Action	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 - Probability	Residual Risk Action	Further Action / Additional Controls	Action Owner	Action Target Date	Progress Updates
25	18	Open	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 GCA; GCA is dominating the management of such FWs (Technology, MFDs) 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 (95% of sales) and loss of market share. 6. Reduced margins & profitability. 7. MTFS shortfall.	AD Business Development	5	4	20	41-60%	Treat	1. MTFS performance regularly reviewed by LT. 2. Sales analysed at weekly Trading Meeting. 3. Commercial and Sales plans linked to MTFS. 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 and standing item on CMG agenda. 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/PunchOut. 12. Continue seeking efficiencies through international sourcing and	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 enforce supplier performance. 11. Price benchmarking analysis Skuuudle. 12. Engagement or lack of with CCS/DfE/competitors.	4	4	16	41-60%	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 engaging on GCA Tailspend solution for MOD customers. 6. Continue to work with DfE to counter threat of tail spend solution. 7. Review service offer to introduce enhancements including tracking, PODs etc 8. Review 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 Punchout system integrations recently launched. 11. Consider non-MAT offer. 12. Dynamic pricing to be explored and changes enacted to allow quicker and easier re-pricing. 13. Creation of value added services and building community to secure long term relationships with schools 14. Ensure social value strategy and offer is	AD Business Development	Ongoing	20.05.26 Reviewed - Controls/actions and risk indicators updated. - DfE partnership arrangement/MOU signed. Continue to monitor and engage to counter threat of tail spend solution directly and via BESA. - DfE proactively requested to promote ESPO, comms/webinars to show ESPO's competitiveness, Procurement Act, MSF etc. - Technology project underway to offer products on espo.org - PIM project is underway - Service levels - next day offer to be launched April 2026 - ISO14001 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. GCA changes, new CEO at CSG and change in ownership of CES Holdings.
66	42	Open	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	41-60%	Treat	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 DfE 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. Account manager feedback. 3. Pricing competitiveness 4. Delivery performance 5. Amazon digital advertising	4	4	16	41-60%	Treat	1. Digital platform and development roadmap. 2. Using ETL for new opportunities - ETL broader appeal/reach. 3. Enhanced paid marketing online. 4. Continue to engage with DfE to counter threat. 5. Service level improvements to ensure fit for customer needs. 6. Product data to be improved via PIM Project 7. Benchmarking with members/customers on Amazon spend 8. Consider creating ESPO marketplace	AD Business Development	Ongoing	20.05.26 Reviewed - Controls/actions and risk indicators updated. - DfE framework for tailspend educational supplies paused. Continue to engage with DfE and BESA. - DfE have conducted some promotion of ESPO, comms/webinars to show ESPO's competitiveness, Procurement Act etc. - Continue to work with BESA to challenge DfE. - Discussions underway with GCA regarding ESPO featuring on their Tailspend solution. - Exploring creation of ESPO marketplace. - Technology project underway to offer products on espo.org - LCC benchmarking on 1200 products showed ESPO over 40% cheaper than Amazon
70	46	Open	Operations & H&S	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	21-40%	Treat	With Cause' tests can be made at any time. Driver signs daily report to confirm he is fit to drive. 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	16	41-60%	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. Random testing conducted in Feb 2024 returned 1x non-negative result for cocaine (warehouse operative) - Substance misuse policy implemented, 4 week support plan put in place with regular assurance testing agreed. H&S suspension in place for duration of this plan in line with LCC policy.	AD Operations & IT	Implement testing regime within 1 month of LCC announcing new testing protocol	May 2026 - Next testing scheduled for June 2026. Random testing of ESPO staff will continue quarterly across all 3 shifts - conducted by AttoSure. Randomised selection of delivery drivers and FLT drivers tested each time, minimum 4 times per year. 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. 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 H&S

78	51	Open	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 xosts 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	41-60%	Treat	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 hand rails as part of our contract. 5.Should a member of staff contract coronavirus EPSO 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	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	16	41-60%	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. 06.03.2020 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	14.5.25. Risk description updated to remove links to Brexit and Covid were are largely diminished now
103	74	Open	Stores Trading & Brand	DfE development of a 'tailspend' Educational Supplies Framework and attempting to restrict the market to one supplier	1. Risk of DfE mandating / encouraging / 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 MTFS. 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	41-60%	Treat	1. ESPO account management with individual schools and academies. 2. Developed a historical positive relationship with DfE and hold regular meetings with DfE senior staff to feedback on proposals. 3. Relationship, representation and engagement with BESA industry body and distributor group to counter threat. 4. Submission of ESPO offering into DfEs framework proposal - Tender for the opportunity. 5. Potential to report anti-competitive behaviour to regulatory bodies (CMA). 6. DfE is unable to mandate the offer to schools - only signpost. 7. Partnership agreement/MOU signed by ESPO & DfE	1. Information obtained from DfE meetings. 2. Monitoring of DfE and DfE 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	16	41-60%	Treat	1. Continue to engage with DfE 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. Think about financial impact of tendering and offering all schools same price	AD Business Development	Ongoing	20.05.26 - Reviewed - Controls/actions and risk indicators updated.
80	53	Open	Procurement - Compliance	The Procurement Bill contains areas of potential risk for ESPO. 	Customers may choose to undertake their own procurements and not use frameworks - fall in rebate income. Risk of court challenge if new procedures used incorrectly. Current procurement structure may need reassessment to ensure compliance with transparency rules. Risk of being sued for inappropriate transparency or for not being transparent enough. The government launched a further phase of consultation on reforms to public procurement, focusing on how it can better support British industry, jobs, and skills as means to generate economic growth. The reforms are focused specifically on supporting small businesses and social enterprises, supporting national capabilities and supporting good quality local jobs and skills. This new consultation follows on from the launch of the Procurement Act 2023 in February this year.	AD Procurement & Commercial	5	3	15	21-40%		Monitoring contracts finder/ find a tender and closer monitoring of customer procurement pipelines Better engagement through CRM'S Continued engagement with legal advisors to gauge customer tendencies Canvass opinion from member authorities to understand what it means to them/what their intentions are. Manage customer messages to intensify the 'safe framework' message. ESPO stick with Open Procedure until new flexible procedures are clarified and tested. Ensure procurement team is adequately resourced to ensure transparency compliance. Create a Transparency/Governance unit within procurement. Update processes & procedures to reflect new requirements.	Fall down in number of customers using our frameworks. Insufficient resource to manage increased administration required.	5	3	15	21-40%	Treat	1. Develop ESPO's procurement strategy to take account of the newly released National Procurement Policy Statement 2.Work closely with LCC and other PBOs to develop joint approach. 3.Through chairmanship of the PBO forum ensure that representatives from the Cabinet Office attend to provide regular updates on policy in relation to the Procurement Bill developmental 4. Ensure that ESPO has representation on the planned Cabinet Office training advisory body for new procurement rules - push for central funding. 5. Put in place an ESPO procurement steering group to support the transition to new ways of working 6. Ensure adequate legal reource is in place from LCC to support the transiton to new procurement rules. 7.Ensure new processes and governace procedres reamin under review and in-step with changes to the new Regulations. 8. Continue to invest in staff training and developemt.	AD Procurement & Commercial		14/02/24 Bill now confirmed for October 24 implementation. Procurement Steering Group having completed a read through of the new Act. Training sessions identified for all procurement staff to take place March - June 24. 15/8/24 All Procurement Staff have completed the online training provided by Cabinet Office. Also 2 sessions covering 3 days with legal Partner are in progress. 13/11/24 update - Act implementation delayed to Feb25. Work on updated processes and documentation to reflect the new Act is nearing completion. This will be assessed by Internal Audi and independent legal partner. 18/02/25 update. Staff training complete. Legal partner assessment of documents and processes underway and expected to be completed by go live date for new regs. 13/05/25 update. All actions above complete except for final sign off of ITT and Framework Agreement by Legal partner. This is however imminent. 12/08/25 update. All actions completed 19/11/25 Risk description detail updated to include the further consultation period. ESPO have provided a formal response to this although the consultation's objective is largely focused on

79	52	Open	IT	IT Cyber Security. Range of cyber security threats (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	41-60%	Treat	Range of protections/controls in place, including (but not limited to): 1) Firewalls (outer 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 attack) 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	3	12	21-40%	Treat	IT 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, competance and enhance the positive culture of reporting of issues/mistakes - Contracts with specialist 3rd parties to provide regular technical and emergency support - Working towards 'CyberEssentials+' 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	AD Operations & IT	Q1 2021/ongoing	June 2026 - further Firewall update and patching as well as on-going MS Defender work allowing us to have tighter control measures as well as high MS Defender score that has gone up to 86% (previously 84%). LT considering seeking accreditation for Cyber Essentials. 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 riskjs 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. IT is continuing to remove old and unsupported software which in return puts us closer to CyberEssentials+ accreditation.
98	69	Open	Governance & Financial	Government back office spend and consultancy spend reduction targets	In 2024 the government announced £5.5 billion worth of savings in 2024-25. The Chancellor is launched a multi-year Spending Review in Spring 2025 and wrote out to departments shortly thereafter. The Spending Review set spending plans for a minimum of three years of the five-year forecast period. Departmental expenditure limits for 2025-26 were set. Current known government targets are to reduce Government back office spend by 2.5% which will likely cause impacts on framework revenues. Both Consultancy and Strategic HR frameworks are those mostly affected. In addition in November 2024 the government issued new controls across government to curb consultancy spend saving £1.6bn. The new controls provided greater oversight for the government, with ministerial signoff required for any consultancy spend over £600,000, or for contracts lasting more than nine months, while consultancy spend over £100,000, or that lasts more than three months, will now need to be signed off by the relevant permanent secretary. 1. Reduced framework revenues - potentially £250k-£1m impact.	AD Finance	5	4	20	41-60%	Treat	1. Regular discussions and relatioship building with various Government departments. 2. Offset any losses through growing frameworks with other customers and increasing framework offering.	1. Monitor Framework spend trends on Consultancy and Strategic HR spend.	4	3	12	21-40%	Treat	1. Increase ESPO's presence within the framework market. 2. Build on existing relationships with Government departments. 3. Seek to develop new framework offerings	AD Finance	N/A	June 26 - Regular monthly reviews of framework spend by supplier and customer. A focused and enlarged Framework sales campaign is set for 2026/27 year with an expanded framework sales and marketing approach expected.
106	77	Open	Procurement - Trading	Changes in Competitor Landscape and approaches by CCS and DFE	As the framework market becomes competitive, with a growing number of framework providers, there is a risk that ESPO may lose some rebate income.	AD Procurement & Commercial	4	4	16	41-60%	Treat	1.Regular engagement with CCS and other PSBOs 2.Log of competitor solutions (frameworks) 3.Review of competitor social media activity 4.Customer journey through ESPO.org under consideration		3	4	12	41-60%	Treat				
116	87	Open	Operations & H&S	Fuel price increases impacting on the cost of goods and delivery to ESPO, as well as the cost of delivery to customers	Oil and refined fuel prices have risen sharply following sustained disruption to Middle East supply routes, with authorities warning the crisis may persist for months or longer. Several significant risks including, erosion of margin, increased supplier surcharge requests or unilateral price changes, distribution disruption if fuel supply tightens and the reputational risk associated with service levels deteriorating for members/schools. As on June 2026, the full year effect on fuel costs for ESPO if rates remain at the £1.91 level is an additional cost of £98,350. The potential surcharge from carriers' could be £63k p.a. A total additional cost of £161k per annum or £13.3k per month	AD Operations & IT	3	4	12	41-60%	Treat	Fuel budget forecasting and sensitivity analysis to understand the impact of potential price rises. Vehicle utilisation monitoring to minimise unnecessary journeys, using third party carriers for smaller orders to reduce ESPO fleets delivery costs. Transition to lower-fuel-dependent vehicles. Two new electric vans have joined the ESPO fleet and the the business has two larger 18t electric trucks that can be used where suitable. In-cab computers used to inform the driver of their driving style providing a red, amber and green alert through the dashboard regarding the economical use of the vehicle. Telematics systems to monitor fuel usage, idling, speeding, and inefficient driving behaviours are reviewed by the Transport Management team.	Wholesale diesel and petrol prices in the UK market. Brent Crude Oil price movements. A sustained increase is often a leading indicator of higher fuel prices affecting pump prices. Political instability or conflict in major oil-producing regions. Increasing demand from suppliers to raise their product/delivery prices due to their own cost pressures. Fuel supplier notifications regarding anticipated price increases. Industry reports highlighting fuel shortages or constrained supply.	3	4	12	41-60%	Treat	In-house driver training to be rolled out later in 2026 focussed on 'defensive driving' improving the anticipation of braking and conserving momentum. Dave Measey to introduce as part of the next CPC course in November/December. Other mitigations can be to recover increased costs through price adjustments which is being considered by LT post peak. Further actions for consideration are reducing the number of low value deliveries to a (yet to be agreed) defined level and adding a delivery surcharge per order.	AD Operations & IT	A post-peak (Approx September) assessment by Finance and LT to agree on next steps regarding any changes to customer pricing	June 2026 - Risk added to risk register and will continue to be monitored closely during and post peak trading so strategic pricing decisions can be agreed.

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