

ELEXION

PAB279/09 – BSC Audit Scope 2024/25

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BSC Audit Scope 2024/25 – Feedback

Scope Changes Actioned:

1. **Risk 1 - SVA Registration:** Rejection of D0023's rejections to be included in the scope for SMRA's
 - **Action Taken:** Work paper reviewed against audit issues and scope amended.
 - **Scope Update:** SMRA paper on resolution of D0023 rejections added to Risk 1 & 2
2. **Risk 2 - SVA Attributes:** Change of Measurement Class (CoMC) included in the scope for Suppliers
 - **Action Taken:** Work paper reviewed against audit issues and scope amended.
 - **Scope Update:** Supplier paper on CoMC added to Risk 2
3. **Risk 11 – SVA Unmetered Supplies:** Maintenance and provision of UMS inventories included in the scope for UMSO
 - **Action Taken:** Work paper reviewed against audit issues and scope amended.
 - **Scope Update:** UMSO paper on UMS inventories added to Risk 11
4. **Risk 13 – SVA Manual adjustments:** Follow up EAC/AA exception report included in the scope for NHHDC
 - **Action Taken:** Work paper reviewed
 - **Scope Update:** no change to scope
5. **P434 & P432:** Dynamic approach ahead of MHHS
 - **Scope Update:** no change to scope
6. **Risk 14 – SVA Agent Appointments:** Processes and controls monitored through the Supplier work papers
 - **Action Taken:** The *Processes and controls operated by a Supplier to ensure key processes are operating* work paper has been reviewed. It does cover the agent appointment process
 - **Scope Update:** no change to scope

Recommendations

We invite the PAB to:

- a) **APPROVE** the BSC Audit scope document for use in the 2024/25 Audit cycle.