



## **Information Commissioner's Office**

Internal Audit Report: Follow Up  
May 2021

**mazars**

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## 01 Introduction

At the request of management, we have conducted a follow up review to assess progress made by the ICO in implementing agreed internal audit recommendations. Further detail of the specific reports reviewed, and our approach are included in **Appendix A1**. This report summarises our review of recommendations only.

## 02 Key Findings

### 1.1 Summary

At the time of the Follow Up review in May 2021, there were a total of 25 recommendations that were due for implementation.

Of these 25 recommendations, based on our testing, we consider all 25 (100% of total recommendations) to be implemented. At the time of the audit, 9 recommendations were not yet due for implementation. A table showing the results of implementation of recommendations is provided below.

### 1.2 Follow Up of Previous Recommendations

A table showing the results of the implementation of recommendations is provided below. ICO's implementation rate is **100%**.

Priority	Implemented	Overdue	Total	Not Yet Due
1 Fundamental	2	0	2	0
2 Significant	12	0	12	2
3 Housekeeping	11	0	11	7
<b>Total</b>	<b>25</b>	<b>0</b>	<b>25</b>	<b>9</b>
<b>%</b>	<b>100%</b>	<b>0%</b>	<b>100%</b>	

# A1 Scope and Objectives of the Audit

The effectiveness of internal audit relies upon there being a robust process for establishing that audit recommendations have been implemented. The purpose of this review has been to establish whether ICO is effectively dealing with recommendations raised. The recommendations from the following audit reports were reviewed during this follow up:

Audit Reports Followed Up	
<ul style="list-style-type: none"><li>• High Priority Investigations (2020/21)</li><li>• Methodology of the Business Planning Process (2020/21)</li><li>• Fees and Income (2020/21)</li><li>• HR Core Controls (2020/21)</li><li>• Investigations and Enforcement (2020/21)</li></ul>	<ul style="list-style-type: none"><li>• Information Governance (2020/21)</li><li>• RMS (Stakeholder Management) (2020/21)</li><li>• Payroll (2019/20)</li><li>• Corporate Governance (2019/20)</li><li>• Freedom of Information: Complaints and Appeals (2019/20)</li></ul>

Our approach involved obtaining sufficient audit evidence through sample testing, observation and discussions with management and staff, in order to independently confirm the implementation of recommendations.

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