



Information Commissioner's Office

Internal Audit Report: Progress Report

April 2022

mazars

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This report ("Report") was prepared by Mazars LLP at the request of the Information Commissioner's Office (ICO) and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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01 Summary

The purpose of this report is to provide an update to the Audit Committee on the progress of the Internal Audit Strategy for the year ended 31 March 2022. In Section 02, we have provided a summary of our work to date, including the status and timing of each audit. Section 03 includes details of our follow up work.

02 Current progress in 2021/22

Our work is substantially complete, and we will issue our annual internal audit report following finalisation of all reports. This will be presented to the next Audit Committee.

Plan overview

Auditable Area	Audit start date	Status	Assurance Level	Recommendations		
				P1	P2	P3
Cyber security	June 2021	Final report	Limited	3	8	8
Fines recovery	June 2021	Final report	Substantial	-	-	1
Core financial controls	October 2021	Final report	Moderate	-	1	4
Stakeholder management	October 2021	Final report	Moderate	-	3	-
Workforce planning	November 2021	Draft report				
Procurement and contract management	January 2022	Postponed^				
Performance reporting and management information	February 2022	Draft report				
Follow Up	January 2021	Final report	N/A			

^At the request of management the procurement and contract management audit was postponed. It is included in the 2022/23 internal audit plan.

03 Follow up

In January 2022, we carried out a follow up review to assess progress made by the ICO in implementing agreed internal audit recommendations. We have carried out additional work on follow up to provide the ICO with their position as at year end (31 March 2022).

The table shows the follow up results for the financial year (2021/22). This excludes the Cyber Security recommendations that are reported separately.

Priority	Implemented	Overdue	Total	Not yet due
1 (Fundamental)	-	-	-	-
2 (Significant)	4	-	4	2
3 (Housekeeping)	9	-	9	4
Advisory	9	-	9	-
Total	22	-	22	6
%	100%	0%	100%	

A1 Statement of responsibility

We take responsibility to ICO for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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