

Audit and Risk Committee – for decision

Meeting agenda title: ALB Chair's assurance letter

Meeting date: 19 June 2023

Time required: 5 minutes

Presenter: Ailsa Beaton

Approved by: Louise Byers

1. Objective and recommendation

- 1.1. The ICO's sponsor department changed from the Department for Digital, Culture, Media and Sport (DCMS) to the newly formed Department for Science, Innovation and Technology (DSIT) in February 2023. Despite this change, we have had confirmation that the ICO's financial statements for 2022/23 will be consolidated into DCMS group accounts.
- 1.2. The DCMS group accounts will, as usual, include a Group Annual Governance Statement, signed by the DCMS permanent Secretary as Principal Accounting Officer. As part of gaining assurance for this, the Audit and Risk Committee are required to provide an assurance letter signed by the Chair. The letter is attached for consideration by the Committee.
- 1.3. Within the letter this year there are two additional areas of assurance requested that have not been included within previous letters. These are:
 - Confirmation of managing risk in accordance with the Orange Book principles. The Orange Book principles form the basis of our risk management policy; the Orange Book has recently been updated and we are in the process of reviewing the policy to ensure that our policy continues to align with the Orange Book. However, we do not have any concerns regarding this at this time.
 - Confirmation of recording conflicts of interest adequately. Conflicts of interests are considered at each meeting of all of our Boards and all members of Management Board, Audit and Risk

Committee and Executive Team have published registers of interests.

1.4 The following paragraphs in the letter are not covered in other papers, and so have been confirmed by the following members of staff:

- Financial Sanctions, Russia: confirmed by Angela Donaldson (Director of Finance)
- Cyber Security: confirmed by Mike Fitzgerald (Director of Digital, IT and Business Services)

Author: Fiona Wilcock

Consultees: Ailsa Beaton, Louise Byers, Angela Donaldson, Mike Fitzgerald, Chris Braithwaite, Mark Brennan

List of Annexes: Annex 1 - DCMS ALB Audit Committee Chair's letter

Publication decision: This report and the annex can be published internally and externally

Outcome reached:

Tara Jayaratne
Head of Financial Accounting and Control
Department for Digital, Culture, Media and Sport
100 Parliament Street
London SW1A 2BQ

19 June 2023

Dear Tara,

The Accounting Officer of the Information Commissioner's Office (ICO) has responsibility for ensuring the effectiveness of its system of internal control. An Audit and Risk Committee has therefore been established to support the Board in this role.

As a Non-Executive Director of the ICO and Chair of the Audit and Risk Committee, I ensure the Audit and Risk Committee operates in accordance with the Audit and Risk Committee handbook, reviews and assesses the comprehensiveness of its system of internal control and meets the assurance needs of the Board and the Accounting Officer, by reviewing the reliability and integrity of these assurances.

The work of the Audit and Risk Committee is informed by the work of Mazars, who act as our internal auditors, and also senior management within the ICO who have responsibility for the development and maintenance of the internal control framework.

It is also informed by comments made by the external auditors in their management letter and other reports. In addition, advice and guidance has been received from the Management Board and its relevant sub-committees.

As a result of the above, I can confirm to the best of my knowledge that the ICO:

- has complied with the requirements of our Management Agreement, Financial and Management Statements, Financial Directions and Statement of Financial Requirements;
- has in place adequate internal and external audit arrangements;
- has in place arrangements for detecting and responding to inefficiency, conflict of interest and fraud;

- uses risk assessment and management techniques and maintains risk registers to manage risk in accordance with the Orange Book principles;
- records conflicts of interest adequately;
- has developed detailed policies around fraud, bribery and corruption;
- has undertaken an assessment of controls against each functional standard and either complies or has a plan to comply with each in a way that meets business needs and priorities;
- has developed systems for data protection and notification of data breaches as required by the ICO.

Arising from all of this I can confirm that I am not aware of any instances where the ICO has departed from the financial control documents. Similarly I am not aware of any instances of inefficiency, fraud or losses which should be reported.

To the best of my knowledge conflicts of interest have been adequately recorded where required. I can also confirm that the ICO risk and opportunity register is regularly reviewed and updated as necessary.

Financial sanctions, Russia

I have complied with the latest HM Treasury Notice regarding sanctions against Russia. I have checked whether the Information Commissioner's Office maintains any accounts or holds any funds, investments, donations or economic resources from the persons/organisations listed in the latest HM Treasury Notice on Financial Sanctions, Russia and where matches are identified I have taken action as stipulated in the Notice.

Covid Support Packages Assurances

The ICO has not received any COVID support packages. I can confirm that adequate controls are in place for identifying possible cases of fraud/irregularities. I can also confirm that I am not aware of any instances of fraud to date/that the following action has been taken as a result of identified fraud/irregularities.

Estates

I can confirm that adequate monitoring of the condition of our Estate is in place.

Climate and Environment

I can confirm that challenges posted by the Global Climate and Ecological Emergency are being considered and managed appropriately. The Audit and Risk Committee received a report at its June 2023 meeting which included assurances relevant to this statement.

Cyber security

I confirm that the ICO is fully prepared for Cyber Threats with reference to the HM Government framework, [Minimum Cyber Security Standard](#)

The Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018

I confirm that the ICO's websites and mobile applications are fully compliant to the [Accessibility regulations](#), with regards to having an accessibility statement on each website and mobile application.

The Data Protection Act 2018 and The Privacy and Electronic Communications Regulations 2003

I confirm that the ICO is fully compliant with the [data protection act](#) and is following the ICO's own [accountability framework](#) or a similar tool.

I confirm that the ICO's websites and mobile applications are fully compliant to [DPA](#) and [PECR](#), with regards to cookie banner, setting and policy pages and data protection privacy notices.

I confirm there are no material issues to report in relation to the confirmation given above.

These assurances were reviewed by the Audit and Risk Committee at its meeting on 19 June 2023 and the Committee approved this letter.

Yours sincerely

Ailsa Beaton OBE JP