

Action	Further details about action	Meeting name	Action owner	Due date	Progress	Update
ARA lesson 1. Both teams agreed to completion of audit planning during Q3 2024/25.		Annual report lessons learned (for ARC)	Angela Donaldson / Deloitte	20/12/2024	Completed	Planning completed w/b 18/11/24 and w/b 25/11/24
ARA lesson 2. There was agreement to ensure that all business processes would be provided and discussed with audit as part of the audit planning process.		Annual report lessons learned (for ARC)	Sean Clayton; Angela Donaldson	20/12/2024	Completed	All business processes were provided and discussed with audit as part of the audit planning process.
ARA lesson 3. Complete Related Party Transactions at interim with a follow up on any changes for final audit.		Annual report lessons learned (for ARC)	Deloitte	30/05/2025	Completed	May update: follow up at final audit has been completed. April update: This has been completed as far as possible during interim with the final testing to the financial statements being completed as part of the final audit process.
ARA lesson 4. ICO will create a “skeleton” of the ARA for interim audit to ensure that the auditors can bring forward the FreM disclosures check from final audit.		Annual report lessons learned (for ARC)	Fiona Wilcock	20/01/2025	Completed	Skeleton provided to auditors 20/1/25 and reviewed during interim. Review points sent to ICO on 20/2/25. ICO provided responses w/b 17/3/25.
ARA lesson 5. The ICO Finance Director took ownership for the ECL model will ensure handover to both the Head of Finance and the Financial Accountant. This will be audited at interim for 2024/25.	The ICO Finance Director took ownership for the ECL model will ensure handover to both the Head of Finance and the Financial Accountant ensuring sufficient Finance team knowledge and resilience for this key judgement area.	Annual report lessons learned (for ARC)	Angela Donaldson	31/03/2025	Completed	April update: The ECL model was completed by the Director of Finance but as part of this work to review for interim she has cross trained both the Head of Finance and the Financial Accountant on this approach, ensuring the knowledge is shared wider across the team. The team will be completing the final update for yearend for final audit purposes. The model and calculation of the provision % was audited as part of the final week of interim. The final ECL provision and calculations will be audited as part of the final audit once the yearend figures are complete. Everything planned for interim has been completed and therefore this on track as expected.
ARA lesson 6. There was agreement to commence the 2024/25 final audit a week later than in the previous two financial years.	There was agreement to commence the 2024/25 final audit a week later than in the previous two financial years, giving the ICO Finance team an extra week to ensure that work on financial yearend can be fully completed before final audit starts. This ensures that week 1 of the audit is more productive and efficient for both teams.	Annual report lessons learned (for ARC)	Angela Donaldson / Deloitte	30/06/2025	Completed	Update: audit fieldwork has been agreed to start on 28/4/25, which is one week later than last year.
ARA lesson 7. Auditors to consider whether to plan audit resources for an additional week to cover final audit to ensure that all review points are fully cleared.	Action for Deloitte: There was a discussion about whether there was a need to plan audit resources for an additional week to cover final audit to ensure that all review points are fully cleared. Audit will consider the need for this at planning stage with due consideration of the other agreed actions which aim to take some pressure off of final audit.	Annual report lessons learned (for ARC)	Deloitte	30/06/2025	Completed	The resourcing for both interim and final has been reviewed with additional time included in each phase of the audit to ensure review notes closed on a timely basis.
ARA lesson 8. The ICO will identify the person responsible for each section and time will be set aside to ensure the relevant relationships are established, with audit queries going direct to the relevant owner and not through Finance.	For each section of the audit, the ICO will identify the person responsible within the ICO and time will be set aside to ensure the relevant relationships are established, with audit queries going direct to the relevant owner and not through Finance.	Annual report lessons learned (for ARC)	Fiona Wilcock	20/12/2024	Completed	Contact details and responsibilities emailed to audit manager on 14/10/24.
ARA lesson 9. Wider ICO colleagues will be invited to attend the daily and weekly audit progress calls ensuring that they directly own the progress and actions for their areas.		Annual report lessons learned (for ARC)	Deloitte	30/06/2025	Completed	April update: This will be actioned for the final audit. May update: Corporate Governance and People Services invited to weekly audit meetings (in addition to Finance) from 9/5/25 onwards

Action	Further details about action	Meeting name	Action owner	Due date	Progress	Update
ARA lesson 10: Deloitte will be using introducing a new system called Connect next year, which should address these concerns and allows evidence to be attached to specific audit queries.	Action for Deloitte: The audit used Huddle (the NAO audit software package) however it didn't always alert the auditors to evidence having been uploaded and at times it proved difficult for auditors to find the relevant evidence within the system.	Annual report lessons learned (for ARC)	Deloitte	20/12/2024	Completed	All Deloitte contacts have a Connect log on, and have received training