



Information Commissioner's Office

Internal Audit Report: Progress Report

October 2021

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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 ending 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 the new Government Functional Standard for Internal Audit.

02 Current progress in 2021/22

Plan overview

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

03 GovS 009 Internal Audit Standard

Functional standards exist to create a coherent, effective and mutually understood way of doing business within government organisations and across organisational boundaries, and to provide a stable basis for assurance, risk management, and capability improvement. They support value for money for the taxpayer, and continuity of implementation.

Following a consultation exercise completed by the Government Internal Audit Agency (GIAA), which ran from 12 January to February 2021, the government functional standard [GovS 009 Internal Audit](#) came in effect from 29 July 2021 and was 'Approved for Government Trial'.

The purpose of this standard is to set expectations for internal audit activity to enhance the effectiveness and efficiency of governance, risk management and control across government organisations. The trial period continues for the next six months and a final version of the standard will be published by GIAA in early 2022.

Prior to publishing, we were aware of the development of the standard and undertook an assessment of our existing internal audit approach to identify any variances from our current approach. We are now in the process of embedding the further practices identified within the standard into our approach and it is our aim to conclude this exercise and invest on an ongoing basis to ensure we comply with the standard from January 2022 onwards.



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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