

Audit and Risk Committee – for assurance

Meeting date: 18 January 2024

Time required: 5 minutes

Presenter: Louise Byers

1. Topic

- 1.1. Progress against lessons learned from the production of the 2022/23 Annual Report and Accounts.

2. Objective of this report

- 2.1. To provide the Committee with an update on progress in implementing the actions arising from the Lesson Learned report which was presented to the November meeting.

3. Recommendation

- 3.1. That the Audit and Risk Committee notes the report.

4. Summary

- 4.1. Twelve actions were identified in the Lessons Learned report, for implementation by the ICO and by Deloitte. One action has been completed; the remaining eleven actions remain in progress or have not yet been started.
- 4.2. Good progress has been made in ensuring the involvement of wider teams at the ICO in the audit planning stages, including colleagues from People Services and Corporate Governance. We are in the process of agreeing the detailed audit plan and this will take account of lessons learned actions in relation to ensuring there is a clear list of requirements and responsibilities as part of the planning stage. We are also working closely with Deloitte to plan the interim audit, scheduled for early March, and the audit plan will ensure the key areas identified in the lessons learned (for example, judgements, assumptions, high risk of material misstatement areas etc) are covered early in the plan. We are also working to ensure that each phase of the audit includes 'face to face' time, to reduce reliance on email communications.
- 4.3. A summary of the actions and ICO responses to date is attached in Annex 1.

5. Publication decision

- 5.1. This report can be published internally and externally without redactions.

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