

Action	Action owner	Due date	Progress	Comments
1. The ICO payroll team will continue to request the Commissioner's pension information from MyCSP before the end of its contract with the Cabinet Office (in December 2025). Once received, we will publish this information on the ICO's website alongside the 2024/25 ARA. We will also capture any lessons learned, and document any changes to the process of requesting the Commissioner's information for the 2025/26 ARA.	Conor Harris	31/03/2026	Completed	We have received the Commissioner's pension information for 2024/25 but have not received the prior year information (relating to 2023/24) despite continued requests. Capita took over the administration of the Civil Service pension scheme on 1 December, and is dealing with large backlogs. We have been advised by NAO that an amendment to the 2024/25 Annual Report is not required; the comparative will be published in the 2025/26 ARA. We have documented the change from MyCSP in our processes for the 2025/26 ARA.
2. ICO teams will review disclosure requirements in the FreM and TCFD, and identify information which could be published on the website instead of within the ARA. These links will be indicated in the skeleton ARA, so that NAO and Deloitte can review plans during the interim audit and flag any concerns at an early stage.	Louise Byers, Angela Donaldson, Sam McVaigh	16/01/2026	Completed	The revised FreM was published on 17/12/25. ICO teams have reviewed and included any required changes in the skeleton template, which was provided to the auditors during their interim audit in January 2026.
3. The ICO Corporate Governance team will consider ways of speeding up the production of the final ARA version.	Chris Braithwaite	28/02/2026	Ongoing	Options are being investigated, and the plans for the production of the 2025/26 account have been amended to take account of the changes to timings, which will be brought about by Governance Transition.
4. NAO and Deloitte will not raise review points related to missing page numbers until their final review of the ARA.	NAO and Deloitte	30/06/2026	Not yet due	
5. ICO teams will consider the improvements identified through the internal lessons learned exercise, and incorporate proposed changes into the skeleton, so that NAO and Deloitte can review plans during the interim audit.	Louise Byers, Angela Donaldson, Ruby Qayyum, Sam McVaigh, Steve Daniels	<del>16/01/2026</del> Amended to 31/3/26	Completed	Some of the changes were incorporated into the skeleton template, which was provided to the auditors in January. Other changes have been incorporated into the first draft, which will be provided to the auditors during the first week of their final audit fieldwork.

6. The ICO Finance team to review Figure 13 of the NAO report on fees and charges across government, to determine: the reasons for partial compliance; whether full compliance can be achieved; or whether the nature of the ICO's fee income makes the FreM requirement not applicable.	Angela Donaldson Ruby Qayyum	31/03/2026	Completed	The report shows that ICO met all requirements at least partially. We have noted that the FReM requirements "should" (not "must") be met if fees are material (which they clearly are in our case). We also noted that NAO advised that proportionality applies and it is for organisations to determine what is appropriate disclosure in their individual cases – ICO was the second smallest organisation of the 8 organisations surveyed for the report. We therefore consider any further disclosure to be optional at ICO discretion.
7. The ICO will implement the actions recommended by GIAA's Data Analytics report.	Louise Byers	31/12/2025	Completed	We have included the additional checks in the processes for the 2025/26 ARA.
8. NAO and Deloitte will use the same audit timetable as in 2024/25 – with planning in Q3, interim audit in Q4 and final audit in week five of Q1.	NAO and Deloitte	31/12/2025	Completed	Planning, interim and final audit dates have been agreed with the ICO
9. Planning work will include a full review of business process information.	NAO and Deloitte	16/01/2026	Completed	Business process information was included as part of the planning work. Deloitte confirmed that all information had been received by 30/1/26
10. Interim work will include a full review of Related Party Transactions and Expected Credit Loss model, with a follow up during the final audit.	NAO and Deloitte	30/06/2026	Ongoing	The interim review has been completed by Deloitte. NAO review is scheduled for March 2026.
11. The ICO will provide a skeleton of the ARA for review by NAO and Deloitte during the interim audit.	Louise Byers	16/01/2026	Completed	Skeleton template provided xx/1/26
12. The ICO will identify the person responsible for each section of the ARA.	Lousie Byers	31/12/2025	Completed	Names and email addresses were provided to Deloitte on 4/12/25.
13. NAO and Deloitte will invite a range of ICO staff to the daily and weekly audit progress calls, and direct audit queries to the relevant owner either in person or via the Deloitte Connect system.	NAO and Deloitte	30/06/2026	Not yet due	Both Corp Gov and Finance staff were invited to the closing Interim Audit meeting.