



Information Commissioner's Office

Internal Audit Report: Progress Report

April 2021

mazars

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Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of the Information Commissioner's Office (ICO) and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit the ICO and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpreted, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpreted, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in Appendix A3 of this report for further information about responsibilities, limitations and confidentiality.

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 2021. In Section 02, we have provided a summary of our work to date, including the status and timing of each audit.

Appendix A2 includes a summary of Mazars recent publications.

02 Current progress in 2020/21

Plan overview

Auditable Area	Audit start date	Status	Assurance Level	Recommendations		
				P1	P2	P3
Fees and Income	6 July 2020	Final report	Substantial	-	-	2
Methodology of the Business Planning Process	10 August 2020	Final report	Adequate	-	5	-
HR Core Controls	3 August 2020	Final report	Adequate	-	2	3
Stakeholder Management	21 September 2020	Final report	Limited	2	2	-
Business Continuity and Disaster Recovery	25 January 2021	Final report	Advisory			
High Priority Investigations	9 November 2020	Final report	Adequate	-	2	3
Information Governance	2 December 2020	Final report	Substantial	-	1	4
Investigations and Enforcement	8 February 2021	Final report	Substantial	-	1	2
Follow Up	January 2021	Final report	N/A			

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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