

Executive Team – for decision

Meeting agenda title: Draft Internal Audit Plan 2023/24

Meeting date: 16 March 2023

Time required: 10 minutes

Presenter: Louise Byers

Approved by: Paul Arnold

1. Objective and recommendation

1.1. For ET to agree the 2023/24 draft Internal Audit Plan.

2. History and dependencies

2.1. From 1 April 2023, the ICO's internal audit function will be provided by the Government Internal Audit Agency (GIAA).

2.2. This paper sets out the proposed annual internal audit plan for 2023/4. This has been informed by:

- An indicative three year internal audit plan for the financial year 2023/4 to 2025/26 which was developed by the ICO, and approved by the Audit and Risk Committee (ARC) in June 2022, subject to review on an annual basis;
- Key risks from the corporate risk register and the government functional standards ([Functional Standards - GOV.UK \(www.gov.uk\)](https://www.gov.uk));
- Review of the draft plan by the Risk and Governance Board (RGB);
- Discussions between the Senior Leadership Team (SLT) and GIAA, in a meeting which focussed on the internal audit process, requirements from Directors and their teams, as well as the proposed plan for 2023/4; and
- The ARC's requirement that core financial controls and cyber security audits are included every year.

2.3. The draft plan has been subdivided into quarters, to avoid the difficulties experienced in 2022/23 when a majority of internal audits were scheduled for quarter four.

- 2.4. Both GIAA and SLT were content with the proposed plan set out in 3.1 below.

3. Draft Internal Audit Plan 2023/24

- 3.1. The following areas are proposed for the upcoming year, with the link to the relevant risk(s) on the corporate risk register:

Quarter 1

- Cyber security (R21)
- Conflicts of interest (R73)

Quarter 2

- Estates and facilities including sustainability (R73)
- Core financial controls (R73) (R46)
- Authorisations and approvals (R73)

Quarter 3

- Payroll (R73)
- Penalty Setting / Investigations (R90)
- International strategy (R85)
- Workforce planning (R4, O4)

Quarter 4

- Innovation Services (O3)
- Follow up

- 3.2. It should be noted that both RGB and SLT commented that the plan should ensure there is sufficient focus on our regulatory work, and that GIAA should audit some of our core regulatory processes and newer areas of delivery. As such, we have made the following changes to the indicative internal audit plan:

Three areas have been added:

- Authorisations and approvals (R73)
- Penalty Setting / Investigations (R90)
- Innovation Services (O3)

To accommodate this, two areas have been removed:

- Change and transformation programme (R88)
- Research and intelligence (R92) (R90)

4. Areas for challenge

- 4.1. ET is asked to consider and agree the proposed areas and timings of the internal audits listed. This will then form the basis of ET's recommendation to the April ARC meeting.

5. Next steps

- 5.1. Next steps for this work, once ARC have agreed the final plan, is to finalise the Terms of Reference for quarter one internal audits, and to plan the remaining internal audits through the year.

Author: Louise Byers

Consultees: Risk and Governance Board, Senior Leadership Team, Chris Braithwaite, Caroline Robinson, Fiona Wilcock.

Publication decision: This report can be published internally and externally without redactions.

Outcome reached: