

Agenda – Senedd Commission Audit and Risk Assurance Committee

Meeting Venue: 4B/MS Teams

For further information contact:

Meeting date: 3 May 2024

Clerk: Kathryn Hughes

Meeting time: 10.00

Committee Clerk

0300 200 6543

1 Introductions, apologies and declaration of interests

2 Minutes of 19 February, actions and matters arising

(Pages 1 – 13)

Attached Documents:

ARAC (24-02) Paper 1 – draft-mins-19.02.24

ARAC (24-02) Paper 2 – summary actions

3 Internal Audit activity update

(Pages 14 – 18)

Attached Documents:

ARAC (24-02) Paper 3 – IA activity update

4 Consider Internal Audit Plan for 2024–25

(Pages 19 – 32)

Attached Documents:

ARAC (24-02) Paper 4 – IA Strategy 2024–25

5 Consider latest Internal Audit report

(Pages 33 – 40)

Attached Documents:

ARAC (24-02) Paper 5 – IA Public appointments report



6 Internal Audit Charter and Internal Audit's compliance with Public Sector Internal Audit Standard (PSIAS)

(Pages 41 – 49)

Attached Documents:

ARAC (24-02) Paper 6 – Internal Audit Charter

7 Internal Audit Annual Report and Opinion

(Pages 50 – 53)

Attached Documents:

ARAC (24-02) Paper 7 – IA–Annual Report–Opinion 2023–24

8 Annual Report on Fraud

(Pages 54 – 59)

Attached Documents:

ARAC (24-02) Paper 8 – Annual Report Fraud

9 Whistleblowing and Fraud policies

(Pages 60 – 87)

Attached Documents:

ARAC (24-02) Paper 9 – Whistleblowing and Fraud 2024 – updates

ARAC (24-02) Paper 9 – Annex A – Whistleblowing Policy

ARAC (24-02) Paper 9 – Annex B – Fraud Corruption and Bribery Policy – 2023

ARAC (24-02) Paper 9 – Annex C – Fraud Response Plan–2024

10 Audit Wales update

(Pages 88 – 103)

Attached Documents:

ARAC (24-02) Paper 10 – AW Detailed Audit Plan–2023–24

11 Joint working protocol

(Pages 104 – 109)

Attached Documents:

ARAC (24-02) Paper 11 – IA-EA Joint Working Protocol

12 Commission's draft Annual Report and Accounts and Governance Statement for 2023-24

(Pages 110 – 290)

Attached Documents:

ARAC (24-02) Paper 12 – Annex A – draft Annual Report Narrative

ARAC (24-02) Paper 12 – Annex B – draft Accounts

ARAC (24-02) Paper 12 – Annex C – draft Annual Governance Statement

13 G&A update report

(Pages 291 – 292)

Attached Documents:

ARAC (24-02) Paper 13 – G&A Update – April 2024

14 Finance Update

(Pages 293 – 299)

Attached Documents:

ARAC (24-02) Paper 14 – Finance update

15 Corporate Risk

(Pages 300 – 334)

Attached Documents:

ARAC (24-02) Paper 15 – Corporate Risk

ARAC (24-02) Paper 15 – Corporate Risk – Annex A – Summary Corporate Risk Register

ARAC (24-02) Paper 15 – Corporate Risk – Annex B – Corporate Risks Plotted

16 SIRO Annual Report

(Pages 335 – 339)

Attached Documents:

ARAC (24-02) Paper 16 – SIRO annual report 2023-24

17 Departures summary

(Pages 340 – 341)

Attached Documents:

ARAC (24-02) Paper 17 – Departures Summary

18 Committee's Annual Report to the Commission and Accounting Officer

19 Terms of Reference

(Pages 342 – 345)

Attached Documents:

ARAC (24-02) Paper 18 –ToR–April–2024

20 Forward work programme

(Pages 346 – 350)

Attached Documents:

ARAC (24-02) Paper 19 – Forward work programme

21 Critical examination of one identified corporate risk or topical issue (HR/Payroll system)

Oral Item

22 The impact of political decision-making

Oral Item

23 Ways of Working – Corporate update

Oral Item

24 Senedd Reform – Corporate update

Oral Item