

Agenda – Senedd Commission Audit and Risk Assurance Committee

Meeting Venue:

Hybrid – Conference room 4B/MS

Teams

Meeting date: 9 May 2025

Meeting time: 10.00 – 12:30

For further information contact:

Clerk: Kathryn Hughes

Committee Clerk

0300 200 6543

Kathryn.Hughes@senedd.wales

1 Introductions, apologies and declaration of interests

2 Minutes of 10 February, actions and matters arising

(Pages 1 – 14)

Attached Documents:

ARAC (25-02) Paper 1 – Draft Minutes 10.02.25

ARAC (25-02) Paper 2 – Summary of actions

3 Internal Audit Progress Update

(Pages 15 – 21)

Attached Documents:

ARAC (25-02) Paper 3 – Internal Audit Progress Report May 2025

4 Internal Audit Strategy 2025–28, Annual Plan and IA Charter

(Pages 22 – 38)

Attached Documents:

ARAC (25-02) Paper 4 – Internal Audit Strategy 2025–28_Annual Plan_IA Charter



5 Consider latest Internal Audit report

(Pages 39 – 48)

Attached Documents:

ARAC (25-02) Paper 5 – Procure to Pay Internal Audit Report

6 Internal Audit Annual Report and Opinion 2024-25

(Pages 49 – 55)

Attached Documents:

ARAC (25-02) Paper 6 – Internal Audit Annual Report and Opinion for 2024-25

7 Audit Wales update

(Pages 56 – 74)

Attached Documents:

ARAC (25-02) Paper 7 – Audit Wales Audit Plan 2025

8 Joint working protocol (as presented in 2024)

(Pages 75 – 80)

Attached Documents:

ARAC (25-02) Paper 8 – IA-EA Joint Working Protocol

9 Commission's draft Annual Report and Accounts and Governance Statement for 2024-25

(Pages 81 – 99)

Attached Documents:

ARAC (25-02) Paper 9 – Draft Annual Report and Accounts 2024-25

ARAC (25-02) Paper 9 – Annex A – Draft Governance Statement 2024-25

10 Governance update report

(Pages 100 – 102)

Attached Documents:

ARAC (25-02) Paper 10 – Governance Update Report

11 Finance and Budget Update

(Pages 103 – 116)

Attached Documents:

ARAC (25-02) – Paper 11 – Finance and Budget update

12 Annual Report on Fraud

(Pages 117 – 122)

Attached Documents:

ARAC (25-02) Paper 12 – Annual Report Fraud 2025

13 Whistleblowing and Fraud policies

(Pages 123 – 151)

Attached Documents:

ARAC (25-02) Paper 13 – Whistleblowing Policy and Fraud Policy 2025 –
Updates

ARAC (25-02) Paper 13 – Annex A – Whistleblowing Policy

ARAC (25-02) Paper 13 – Annex B – Fraud Corruption and Bribery Policy

ARAC (25-02) Paper 13 – Annex C – Fraud Response Plan

14 Corporate Risk

(Pages 152 – 191)

Attached Documents:

ARAC (25-02) Paper 14 – Corporate Risk

ARAC (25-02) Paper 14 – Corporate Risk – Annex A – Corporate Risk Register

ARAC (25-02) Paper 14 – Corporate Risk – Annex B – Corporate Risks Plotted

15 Critical examination of one identified corporate risk or topical issue – HR/Payroll system (PAR project)

Oral update

16 SIRO Annual Report

(Pages 192 – 198)

Attached Documents:

ARAC (25-02) Paper 15 – SIRO Annual Report 2024-25

17 Departures summary

(Pages 199 – 200)

Attached Documents:

ARAC (25-02) Paper 16 – Departures Summary

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

(Pages 201 – 223)

Attached Documents:

ARAC (25-02) Paper 17 – Draft ARAC Annual Report 2024-25

19 Terms of Reference

(Pages 224 – 227)

Attached Documents:

ARAC (25-02) Paper 18 – ToR – April – 2025

20 Forward work programme

(Pages 228 – 231)

Attached Documents:

ARAC (25-02) Paper 19 – Forward Work Programme

21 Seventh Senedd Programme – Corporate update

(Pages 232 – 234)

Attached Documents:

ARAC (25-02) Paper 20 – 7S Corporate Common Planning Assumptions

ARAC (25-02) Paper 21 – 7S Programme Timeline

22 Ways of Working – Corporate update

Oral update

23 Addendum – IA report – Counter Fraud Health Check

(Pages 235 – 246)

Attached Documents:

Internal Audit Report (Validera) – Counter Fraud Health Check 2024 –
circulated 27.03.25