

**Senedd Commission  
Audit Plan 2022-23**

<b>Activity</b>	<b>Outline audit approach</b>	<b>Timing</b>	<b>Sources</b>	<b>In-house/ outsource</b>	<b>Est. Days</b>	<b>Target ARAC Meeting</b>
New Finance System	Following on from audit checks on the migration of balances. We will undertake a review of the new system to ensure that it is bedding in effectively and the associated internal controls are suitably robust and operating as intended.	October 2022	New Finance system and discussions at Governance Matters meeting with Director of Finance	Outsource	5	November 2022
Pension Trustee Work	Review of financial systems and risk management controls in place in relation to the Pension Scheme.	October 2022	Several years since any pension-based work and identified as a potential area through discussions with the Director of Finance at the Governance Matters meeting.	Outsource	2	November 2022
Review of People Strategy	Review of the progress made and the robustness of the plans in place to deliver the strategy and how this aligns with the Commission's objectives.	May/June 2022	Prioritisation of HR activities and development of Commission staff is fundamental to addressing the many challenges which faces the Commission.	In-house	5	May 2022

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Review of arrangements during the Covid period	Building upon previous work during the pandemic this report will reflect on the effectiveness of the Commission's response to the Covid period. Drawing out organisational learning and any good practice identified.	September 2022	Covid risk remains pervasive to all aspects of the Commission's activities.	In-house	10	October 2022
Business Continuity Planning	Undertaking a review of the Commission's Business Continuity Planning to assess the resilience of the organisation going forward.	November 2022	Robust business continuity planning will be pivotal to the Commission's ability to deliver across the board. It will be an important aspect which will mitigate against a number of risks.	Outsource	8	February 2023
Regulatory Risk Assurance	Review the effectiveness of the controls which the Commission has introduced to mitigate against the risk of the lack of awareness, understanding of, and adherence to the regulatory framework and changes made to this during the sixth Senedd which could cause reputational damage to the Senedd.	January 2023	Corporate risk on Regulatory Framework	Inhouse	8	February 2023

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Cyber Security	This continues to be an annual review of the Commission's controls around cyber security. Given the dynamic nature of this area –this will form part of the audit plan year on year.	February 2023	Corporate Risk ICT 16 - That the existing detection, protection and response processes fail to secure the Senedd against cyber-attack.	Outsource	8	Apr 2023
Reimbursement of Senedd Member Expenses	<ul style="list-style-type: none"> <li>To review and assess the internal control arrangements in place for the reimbursement of Members' expenses during 2022/23.</li> <li>The audit seeks assurance that: claims submitted by Members are subject to appropriate checks and controls; payments are only made for valid and complete claims; and those claimants give consideration to value for money.</li> </ul>	On-going	Standing part of Internal Audit programme – going forward to provide additional assurance on this sensitive area of Commission spend.	In-house	20	Throughout the Year.
Follow Up of Prior year audit recommendations	Following up the recommendations raised in prior year Internal Audit Reports	On-going	Part of annual Internal Audit rolling programme	In-house	5	Throughout the Year

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**Detailed Time Allocation for Head of Internal Audit**

<b>Audit Activity</b>	<b>Timing</b>	<b>Est. Days</b>
Annual Governance Statement and Assurance Framework	January/February and July	5
Additional control checks quality assurance on draft financial statements/ accounts preparation	May/June	5
Audit advice and guidance to Management and Teams	On-going	6
Other assurance and governance work – including on-going commitment to the Capacity Review	On-going	40
Managing Internal Audit Contract	On-going	3
Recruitment, induction and meeting Internal Audit Advisers	On-going	5
Review of TIAA work	On-going	10
Audit and Risk Assurance Committee Meetings (preparation, meetings and actions)	Key target dates November, February, April and June	10
Intra Parliamentary Internal Audit Forum Commitments	September, January and March	6
Audit Liaison (External – Internal)	On-going	5
Planning for 2023-24	January – March	5
Training and Administration	On-going	10
Contingency	N/A	15
Quality Assurance and Improvement Plan	On-going	5
In-house Work	On-going	60
Line Management of Governance Team (PDR, Catch Ups, Team Meetings etc.)	On-going	20
Head of Service Responsibilities (Leadership Team, Risk Management, Contract Management)	On-going	20
<b>Total</b>	N/A	<b>230</b>