

## Audit Plan 2023-24

Activity	Outline audit approach	Timing	Sources	In-house/ outsource	Est. Days	Target ARAC Meeting
Senedd Resources - Procurement Card Testing	Review of procurement card spend – assessing the level and control of the spend.	June 2023	An increase use of procurement card spend during the pandemic and with increased remote working. A potential reputational risk if these are being used inappropriately.	Outsource	5	November 2023
Cross Cutting - Review of Project and Programme Governance	Review of the completeness and effectiveness of the governance arrangements in place over Commission projects and programmes.	Throughout the year	Significant transformational change is being delivered through two significant programmes, in particular Senedd Reform and Ways of Working. Two corporate risks in relation to these areas.	In-house	20	November 2023  February 2024  April 2024
Senedd Business – Public Appointments Process	An audit review of the systems and processes in place to support Committees in their roles in relation to public appointments.	November 2023	There are reputational and value for money risks associated with this area if the process is not well managed and efficient.	In-house	8	February 2024
Senedd Resources - Procurement and	A full system review of procurement and contract	December 2023	Record number of contracts and procurement activities	Outsource	10	February 2024

Contract Management	management arrangements across the Senedd Commission – considering compliance with procurement rules and evaluating the effectiveness of contract management arrangements.		are now taking place, placing significant capacity pressures on the Procurement team leading to heightened risks of gaps in controls.			
Communications and Engagement – Effectiveness of Communication and Engagement Strategy	Review the progress being made in relation to the communication and engagement strategy.	January 2024	This is a high profile and area of keen interest from the Commission in respect of engaging with the people of Wales so assurance is required that it is being well managed.	Outsource	5	February 2024
Communications and Engagement - 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 2024	Corporate Risk ICT 16 - That the existing detection, protection and response processes fail to secure the Senedd against cyber-attack.	Outsource	10	Apr 2024
Senedd Resources (and crosscutting) – Workforce Planning	Audit of the procedures and controls in place with respect to the Commission’s approach to workforce planning.	March 2024	Corporate risk in relation to capacity and capability with the risk of ineffective controls in this area leading to the Commission being unable to meet growing and changing demands and a detriment	In-house	10	April 2024

			effect on the well-being of Commission staff.			
Senedd Business - 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 2023-24.</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

## Detailed Time Allocation for Head of Internal Audit

Audit Activity	Timing	Est. Days
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 supporting new finance personnel	On-going	40
Managing Internal Audit Contract	On-going	3
Recruitment, induction and meeting Internal Audit Advisers	On-going	5
Review of outsourced 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	7
Audit Liaison (External – Internal)	On-going	5
Planning for 2024-25	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	64
Line Management of Governance Team (PDR, Catch Ups, Team Meetings etc.)	On-going	15
Head of Service Responsibilities (Leadership Team, Risk Management, Contract Management)	On-going	20
Total	N/A	<b>230</b>