



## **Forward Work Programme 2025-26**

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### **EARLY SUMMER MEETING – Monday 23 June 2025**

#### **Internal Audit**

- review progress of Internal Audit activity (including a review of progress on implementing recommendations and actions arising from previous reports)
- consider latest Internal Audit reports

#### **External Audit**

- consider External Audit opinion (ISA 260 Report) for the financial year 2024-25

#### **Commission Governance**

- corporate update on Seventh Senedd and Ways of Working Programmes
- update on cyber-security
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- consider the Commission's Communications and Engagement Strategy
- consider the Commission's Annual Report and Statement of Accounts 2024-25 (to recommend the signing of the accounts), to include:
  - the full financial statements
  - the final Accounting Officer's Governance Statement, including the review of effectiveness of the system of internal control
  - the final ISA 260 Report
- departures summary

#### **Committee Business**

- forward work programme

#### **Private session**

- consider the effectiveness of the Committee's relationship with Accounting Officer

## **AUTUMN MEETING – Monday 17 November 2025**

### **Internal Audit**

- review progress of Internal Audit activity (including a review of progress on implementing recommendations and actions arising from previous reports)
- consider latest Internal Audit reports
- review HMT/other guidance for Audit and Risk Assurance Committees

### **External Audit**

- consider emerging findings from the current interim/in-year work of External Audit and their approach to their work, and advise the Accounting Officer of any issues that need to be addressed during the remainder of the year
- consider latest external audit reports and actions taken in implementing recommendations
- consider any residual actions arising from the previous year's work of both internal and external audit and comment on any associated risks
- feedback from lesson learned discussions between external audit and officials relating to the audit of the 2024-25 accounts
- consider the proposed External Audit strategy for 2025-26 (including the audit fee if known)
- share knowledge of wider public sector studies and reports and how they impact the Senedd Commission

### **Commission Governance**

- corporate update on Seventh Senedd (to include Member induction training) and Ways of Working Programmes
- budget update
- update on cyber-security
- reporting on information breaches (twice yearly)
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- update on the archiving project
- update on the Business Continuity Programme
- departures summary

## **Committee Business**

- update from the Chair on presentation of the Committee's Annual Report to the Senedd Commission
- review the committee's terms of reference
- forward work programme

## **Private session**

- consider the effectiveness of the Committee's relationship with the internal audit

## **WINTER MEETING – Monday xx February 2026**

### **Internal Audit**

- consider Internal Audit Plan for 2026-27
- review progress of Internal Audit activity
- consider latest Internal Audit reports

### **External Audit**

- consider emerging findings from the current interim/in-year work of External Audit and their approach to their work, and advise the Accounting Officer of any issues that need to be addressed during the remainder of the year
- consider any residual actions arising from the previous year's work of both internal and external audit and comment on any associated risks

### **Commission Governance**

- corporate updates on Seventh Senedd and Ways of Working Programmes
- in-year report on data breaches
- budget update (3 year rolling budget)
- consider the review of accounting policies and accounting systems
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- departures summary

## **Committee Business**

- forward work programme

## **Private session**

- consider the effectiveness of the Committee's relationship with external audit

## **SPRING MEETING – xx April/May 2026**

### **Internal Audit**

- consider Internal Audit Annual Report and Opinion for 2025-26
- consider Internal Audit Charter and Internal Audit's compliance with Public Sector Internal Audit Standard (PSIAS)
- consider latest Internal Audit reports

### **External Audit**

- consider emerging findings and advice to Accounting Officer regarding submission of the draft Annual Report and Accounts to the Commission
- review of Joint Working Protocol

### **Commission Governance**

- corporate updates on Seventh Senedd and Ways of Working Programmes
- budget update
- consider the Annual Report on Fraud
- update on fraud and whistleblowing policies (following UK Government review)
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- consider the SIRO Annual Report (this item will include the agreed twice yearly reporting on information breaches)
- advise on the Commission's draft Annual Report and Governance Statement for 2025-26
- departures summary

### **Committee Business**

- approve the Committee's Annual Report to the Commission and Accounting Officer
- feedback on attendance at ARAC Chairs' Forum
- forward work programme

## **Private session**

- consider the effectiveness of the Committee's relationship with the Accounting Officer

## **EARLY SUMMER MEETING – Monday xx June 2026**

### **Internal Audit**

- review progress of Internal Audit activity (including a review of progress on implementing recommendations and actions arising from previous reports)
- consider latest Internal Audit reports

### **External Audit**

- consider External Audit opinion (ISA 260 Report) for the financial year 2025-26

### **Commission Governance**

- corporate update on Seventh Senedd and Ways of Working Programmes
- budget update
- update on cyber-security
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- consider the Commission's Communications and Engagement Strategy
- consider the Commission's Annual Report and Statement of Accounts 2025-26 (to recommend the signing of the accounts), to include:
  - the full financial statements
  - the final Accounting Officer's Governance Statement, including the review of effectiveness of the system of internal control
  - the final ISA 260 Report
- departures summary

### **Committee Business**

- approve the Committee's Annual Report to the Commission and Accounting Officer (depending on Commission meeting date)
- forward work programme

**Private session**

- consider the effectiveness of the Committee's relationship with internal audit