



Pwyllgor Archwilio a Sicrwydd Risg Comisiwn y Senedd Senedd Commission Audit & Risk Assurance Committee

Forward Work Programme 2023-24

AUTUMN MEETING – Monday 27 November 2023

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
- review internal audit coverage over the past few years
- review External Quality Assessment (EQA) in line with the Internal Audit Charter and PSIAS

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 2022-23 accounts
- consider the proposed External Audit strategy for 2023-24 (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 Senedd Reform Programme and Ways of Working Programme
- budget update
- update on cyber-security
- reporting on information breaches (twice yearly)
- further review of Whistleblowing Policy (following UK Government review)
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- 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 internal audit

WINTER MEETING – Monday xx February 2024 – date to be confirmed

Internal Audit

- consider Internal Audit Plan for 2023-24
- 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 update on Senedd Reform and Ways of Working Programme
- budget update
- consider the review of accounting policies
- consider the review of accounting systems
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue
- departures summary

Committee Business

- feedback on attendance at ARAC Chairs' Forum
- forward work programme

Private session

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

SPRING MEETING – xx April 2023 – *day/date to be confirmed*

Internal Audit

- consider Internal Audit Annual Report and Opinion for 2023-24
- consider Internal Audit Charter and Internal Audit's compliance with Public Sector Internal Audit Standard (PSIAS)
- consider Internal Audit Fraud Report
- 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 update on Senedd Reform and Ways of Working Programme
- budget update
- update on fraud and whistleblowing policies

- 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 2023-24
- departures summary

Committee Business

- consider the Committee's Annual Report to the Commission and Accounting Officer
- forward work programme

Private session

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

EARLY SUMMER MEETING – xx June 2024 – *day/date to be confirmed*

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 2023-24

Commission Governance

- corporate update on Senedd Reform and Ways of Working Programme
- 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 Annual Report and Statement of Accounts 2023-24 (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
- forward work programme

Private session

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

LATE SUMMER MEETING – xx July 2024 - date to be confirmed

Agenda items to be confirmed

Shorter meeting to consider any issues arising, strategic horizon scanning and the Committee's forward work programme.

Committee Business

- Strategic horizon-scanning to inform the Committee's forward work programme