



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

Forward Work Programme 2022

WINTER – 14 February 2022

Internal Audit

- consider Internal Audit Plan for 2022-23
- 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 Coronavirus
- budget update
- consider the review of accounting policies
- consider the review of accounting systems
- update on Finance system
- consider the Corporate Risk Report
- critical examination of one identified or emerging risk or issue (corporate planning)
- spend with Welsh suppliers
- feedback on discussions at the Commission's Remuneration, Engagement and Workforce Advisory Committee (REWAC) (*if the Committee has met*)
- departures summary

Committee Business

- feedback on attendance at ARAC Chairs' Forum (*if the forum has met*)
- forward work programme

Private session

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

SPRING MEETING – 29 April 2022

Internal Audit

- consider Internal Audit Annual Report and Opinion for 2021-22
- 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
- share knowledge of wider public sector studies and reports

Commission Governance

- corporate update on Coronavirus
- budget update
- update on fraud and whistleblowing policies
- update on cyber security (to include a short presentation)
- 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 2021-22

- feedback on discussions at the Commission's Remuneration, Engagement and Workforce Advisory Committee (REWAC) (*if the Committee has met*)
- 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 the Accounting Officer

EARLY SUMMER MEETING – 15 June 2022

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 2021-22

Commission Governance

- corporate update on Coronavirus
- budget update
- 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 2021-22 (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
- feedback on discussions at the Commission's Remuneration, Engagement and Workforce Advisory Committee (REWAC) (*if the Committee has met*)

- departures summary

Committee Business

- approve the Committee's Annual Report to the Commission and Accounting Officer
- consider timing and content of the Committee's effectiveness survey
- forward work programme

LATE SUMMER MEETING – 8 July 2022

Internal Audit

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

Commission Governance

- review the Commission's overall Assurance Framework
- review the Commission's management of climate change risks

Committee Business

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

AUTUMN MEETING – 21 November 2022

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 2021-22 accounts
- consider the proposed External Audit strategy for 2022-23 (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 Coronavirus
- 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
- departures summary
- feedback on discussions at the Commission's Remuneration, Engagement and Workforce Advisory Committee (REWAC)

Committee Business

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

Private session

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

WINTER – February 2023 – date to be confirmed

****dates of Commission and Senedd Committee meetings to be taken into account for clashes***

Internal Audit

- consider Internal Audit Plan for 2022-23
- 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

- 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
- feedback on discussions at the Commission's Remuneration, Engagement and Workforce Advisory Committee (REWAC) (*if the Committee has met*)
- 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 external audit