

Item: 25-05-16

Name of the Committee:	Audit and Risk Assurance Committee
Chair of the Committee:	Karen Lewis
Reporting Period:	Meeting held on 5 March 2025, and the Committee Effectiveness Review held on 7 May 2025
Key decisions and matters considered by the Committee	
Committee Meeting 5 March 2025	
Principles for publication of public sector board and committee meetings: The committee heard that Welsh Government had recently published standards/principles. The Interim Board Secretary had undertaken a compliance assessment for Llais. The organisation is in a positive and leading position regarding compliance. Some minor actions were agreed to further improve compliance with the principles.	
Local Counter Fraud Annual Report: The Annual report was received with positive feedback regarding training and awareness raising. There had been no instances of fraud. Discussions were taking place regarding the programme for next year.	
Corporate Risk Management: The committee noted the continued development work on the corporate risk register and the further improvements that had been made. However, it was recognised that further work was still required, especially regarding the content of the cover report to highlight where changes had occurred, matters by exception and trends. The committee agreed to adopt a “deep dive” approach into key areas of risk in the future.	
Internal Audit update: The internal audit programme is to be delivered and reported at the June committee meeting. Work is underway to design the work programme for 2025/26, which will also be considered at the June committee meeting. The committee confirmed that it will seek to be more actively involved in the shaping and finalisation of the audit programme.	
Audit recommendations tracker: Signification progress was noted on the achievement of audit recommendations. All the actions from Audit Wales in response to last year’s annual report and accounts process had been responded to and 21 of the internal audit actions had been completed. The committee will continue to scrutinise against the actions remaining.	

Finance Report: The report was received by the committee noting that Welsh Government had provided an additional £97,000 to support the impact as part of the agenda for change pay award. Additional funding had also been provided to support the range of Llais office moves.

Budget 2025/26: The committee considered the proposals for next year's budget and confirmed its support in readiness for its consideration at the Board meeting in March 2025.

Digital, Cyber and IT: It was noted that this remained an area of high risk on the corporate risk register. However, significant progress had been made in achieving cyber essentials accreditation. The committee agreed that this area would be the subject of its first "deep dive" at its meeting in June 2025.

Routine reporting: The committee received a range of its usual routine reports, which this time focused on complaints, gifts and hospitality and declarations of interest.

Annual report and accounts 2024/25: The arrangements for the production of the documents were outlined, including a timeline for the submission of the draft documents by early July 2025 and final approval in October 2025. Early active engagement of the committee in its development was confirmed.

Committee effectiveness review 2025: The committee engaged in an effectiveness review discussion on the 7 May 2025. Prior to the session committee members had completed the National Audit Office checklist for Audit and Risk Assurance Committees.

Members had provided feedback on current effectiveness and areas for development/further improvement during the coming year. The Interim Board Secretary is developing a committee development programme, which will feed into the forward work plan for the committee.

The key areas for development agreed by the committee were:

- further improvement of risk reporting
- further engagement in business continuity work
- committee engagement for joint assurance with the Workforce, Remuneration and Terms of Service Committee

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<ul style="list-style-type: none">▪ increased involvement in the internal audit programme▪ clarity regarding the appraisal processes▪ further scrutiny of the cyber, IT and information asset areas.	
Matters requiring Board level approval or consideration	
<ul style="list-style-type: none">- None required	
Key risks and issues/Matters of concern	
<ul style="list-style-type: none">- The committee noted the overall development work being taken forward on the risk framework for Llais. Further work is to be undertaken on risk reporting. The first committee “deep dive” to be undertaken in June on the key risk area of cyber, digital and IT/information assets.	
Planned committee business for the next reporting period	
<p>The committee agreed to hold an additional meeting in early June to consider the draft annual report and accounts documentation. The next full committee will take place at the end of June and will consider the following agenda items:</p> <ul style="list-style-type: none">▪ Deep dive (cyber, digital and IT/information assets)▪ Draft annual report and accounts▪ Internal audit reports (remainder of the 2024/25 programme)▪ Draft internal audit programme for the coming year.	
Date of the next meeting:	<ul style="list-style-type: none">- Wednesday 4 June 2025 at 08:30am, additional meeting agreed to further consider the Draft Annual Report and Accounts- Wednesday 25 June 2025 at 10am until 4pm (including deep dive)