LLAIS
Eich llais mewn iechyd a gofal cymdeithasol | Your voice in health and social care

Item: 25-11-15a

Name of the Committee:	Audit and Risk Assurance Committee
Chair of the Committee:	Karen Lewis
Reporting Period:	Meeting held on 30 September 2025

Key decisions and matters considered by the Committee

Additional committee meeting – 30 September 2025:

External Audit Management Letter (ISA260) for 2024/2025

The committee received a report that summarised the main findings from the audit of the 2024/2025 Annual Report and Accounts by Audit Wales. Audit Wales representatives confirmed that the audit work had been substantially completed as set out in the Audit Plan dated May 2025. The audit work was being finalised, but it wasn't expected that there would be any significant amendments. The Committee noted the report and the two audit recommendations where further improvement to the Llais arrangements had been suggested to support next year's process.

Consider the finalisation of annual report and accounts and recommendation to the Board

The committee received a further version of the draft Annual Report and Accounts for 2024/2025, and the Board Secretary confirmed that the content had been checked against the requirements of the guidance

Further comments and suggestions were received from members, and it was agreed that these would be incorporated and confirmation provided of the changes made at the next meeting of the committee for the record.

The Committee incorporating the suggested amendments and adjustments and considering the report from Audit Wales agreed to recommend to the Board the approval of the documentation at an additional meeting of the Board on the 5 November 2025.

Matters requiring Board level approval or consideration

- The committee approved the documentation to be submitted to the Board with the amendments that had been highlighted for

approval. This would take place at the additional Board meeting on the 5 November 2025.
Other matters
There were no other matters discussed.
Planned committee business for the next reporting period
The committee will continue to focus on its routine standing items, and planned programme of work including: • Consider mid-year report on emerging findings from internal audit and any completed reports and scrutiny of the audit tracker • Update report on digital, IT and cyber developments • Board Governance and assurance framework - midyear review • Review report on Standing Orders, Standing Financial Instructions and Scheme of Delegation • Routine reports - Feedback, concerns and complaints, Gifts and Hospitality update and Declarations of Interest update

Date of the next meetings:	Wednesday 10 December 2025