

Name of the Committee:	Audit and Risk Assurance Committee
Chair of the Committee:	Karen Lewis
Reporting period:	Meetings held on 10 December 2025 and 04 March 2026

Key decisions and matters considered by the committee

Assurance update report on digital, cyber/ IT action plan

The committee received a thorough update on cyber security. The IT health check conducted in July 2025, reviewed 4 key areas, which covered 29 items in total. A series of remediation actions were tracked and monitored.

The IT Health check was 95% complete as at 04 March 2026. Cyber essentials plus was achieved 27 January 2026 and Cybersecurity training was held in January 2026. There had been improved phishing test results and Internal Audit focused on cyber resilience through March 2026.

The committee noted the progress on CymruSOC. The committee was content and assured with all the work that has been undertaken.

Board governance assurance framework

Standing Orders

A review was undertaken on Llais' Standing Orders. The committee noted that the organisation was doing very well and exceeded some of the provisions, although there were areas outlined where changes were required on the wording following structure changes.

Scheme of Delegation

The committee noted that certain changes were necessary on the Scheme of Delegation, following the departure of the Strategic Director of Corporate Services and Operations and the amendments and changes made to the senior management structure as a result.

Standing Financial Instructions

The committee confirmed the paper would be approved following further points added to the procurement section to make it clearer, subject to any comments being made following the meeting.

Internal Audit Services progress report and risk management

The committee noted that a positive report was received and reasonable assurance was given overall with 2 key objectives.

Annual Report and Accounts 2025/2026

The committee was content that the new deadline is June 2026, which aligned with other bodies. Llais normally reports in August, but the timeline put forward demonstrated the organisation’s increasing maturity. An interim audit is to take place in March 2026 and working groups were being set up.

The committee also reflected on the risk discussion that took place in the morning on 04 March 2026 and all agreed it was well received and useful to attendees.

Matters requiring Board level approval or consideration

- **Standing Financial Instructions** – The committee approved the document to be submitted to Board for approval.

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 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 - 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 meeting:

Wednesday 09 June 2026