Name of the Committee:	Audit and Risk Assurance Committee
Chair of the Committee:	Mair Gwynant
Reporting period:	Committee meetings held on the 9 June, 2 September and 23 September 2026

Key decisions and matters considered by the committee

Overview: During the reporting period the Committee held 3 meetings, which were 2 scheduled meetings in June and September and a planned additional meeting to consider the draft Annual Report and Accounts for 2025/2026.

During this period the committee continued to focus on Llais's governance, risk management, financial and internal control arrangements.

Internal Audit provided reasonable assurance on its reports during this period and Audit Wales provided a positive assurance opinion on its work on the audit of the draft Llais Annual Report and Accounts for 2025/2026 and the Committee is approval by the Board.

The Committee also maintained oversight of strategic risks, digital and cyber assurance, financial sustainability, Welsh Language Standards compliance and the organisation's governance framework. Whilst recognising ongoing challenges relating to organisational capacity and future financial uncertainty, the Committee was satisfied that appropriate mitigating actions and monitoring arrangements were in place.

Annual Report and Accounts and external audit arrangements: The Committee held an additional meeting in September 2026 to conclude its scrutiny of the Annual Report and Accounts following completion of the external audit. Members received the Audit Wales ISA260 Audit of Accounts Report and noted the proposed unqualified audit opinion and the single recommendation arising from the audit process. The Committee welcomed the positive report and recognised the significant work undertaken by both Audit Wales and Llais officers in producing the accounts and supporting documentation. The Committee recommends the Annual Report and Accounts 2025/26 for approval by the Board.

Internal and external audit assurance: The Committee received the Head of Internal Audit Opinion for 2025/26, which provided an overall Reasonable Assurance opinion regarding governance, risk management and internal control arrangements. Members noted the positive internal audit outcomes achieved throughout the year and approved the Internal Audit Plan for 2026/27. The Committee also maintained oversight of Audit Wales activity, audit recommendations and progress against agreed management actions. The committee maintains its focus on making sure that all recommendations that have been committed to by management are completed. The positive findings from both internal and external auditors provided assurance regarding the effectiveness of Llais' governance and control arrangements.

Digital, cyber security and information governance: The Committee maintained significant oversight of digital, cyber security and information governance arrangements throughout the reporting period. Members received updates regarding cyber resilience, progress against recommendations arising from cyber security audits and IT health checks, implementation of CymruSOC monitoring arrangements, and the effectiveness of business continuity and disaster recovery planning.

The Committee also scrutinised the ongoing development of the Digital Strategy and monitored progress in strengthening information governance arrangements through the development of the Information Governance Framework and supporting policies.

Particular attention was given to organisational capacity to deliver digital improvements, management of cyber risks, accessibility requirements, digital inclusion and lessons learned from a customer relationship management system licensing matter.

Governance and policy framework: The Committee continued its oversight of governance arrangements through detailed consideration of several key governance documents. During September, members reviewed and recommended for Board approval the reviewed and revised existing Standing Orders, the Counter Fraud Policy and the Standards of Business Conduct Policy.

Members welcomed the strengthening of these documents whilst also encouraging future work to simplify policies where appropriate and improve accessibility for readers. The Committee also considered future enhancements relating to fraud prevention, welcomed a comprehensive fraud risk assessment and noted future developments in this area through a planned counter fraud staff survey and staff awareness training.

Welsh Language standards and compliance: The Committee considered the draft Welsh Language Standards Annual Report, recognising both the statutory nature of the report and the progress made by the organisation in supporting Welsh language service delivery and workforce capability.

Members discussed compliance arrangements, Welsh-speaking capacity across regions and functions, and opportunities to further strengthen the everyday use of Welsh within the organisation. The Committee recommended the report for approval and publication.

Risk management and organisational assurance: Throughout the reporting period the Committee maintained oversight of the Corporate Risk Register, strategic organisational risks and governance improvement activity. Members considered financial sustainability risks, organisational capacity, digital and cyber resilience, information governance arrangements and audit recommendation tracking. The Committee also reviewed its own effectiveness and supported actions to strengthen assurance reporting and risk oversight across the organisation.

Matters requiring Board level approval or consideration

The Board is asked to approve the following detailed scrutiny by the committee:

- Annual Report and Accounts 2025/26.
- Audit Wales ISA260 Audit of Accounts Report.
- Welsh Language Standards Annual Report.
- Revised Standing Orders.
- Counter Fraud Policy.
- Standards of Business Conduct Policy.

Planned committee business for the next reporting period
The Committee will continue to focus on its routine standing items and programme of work, including: • Ongoing scrutiny of the corporate risk register and further development of risk appetite arrangements through an additional Board level workshop sponsored by the committee • Monitoring of financial performance, budget risks and the sustainability of organisational resources for the coming financial year. • Oversight of internal audit activity, including consideration of audit reports relating to procurement, accessibility and workforce resilience. • Continued scrutiny of digital, cyber security, business continuity and information governance arrangements, including progress against cyber resilience improvement plans and implementation of the Digital Strategy. • Oversight of the Information Governance Framework and associated policies to ensure compliance with legislative and regulatory requirements. • Review of governance policies, including any changes arising from legislative, regulatory or organisational developments. • Monitoring compliance with Welsh Language Standards and consideration of the Annual Equality Report and other statutory governance reports as appropriate. • Continued oversight of counter fraud arrangements and assurance regarding the management of fraud, bribery and corruption risks. • Review of committee effectiveness actions and strengthening of cross assurance reporting and business planning between Board committees.

Date of the next meeting:	The next meeting is planned for the 9 December 2026.