MEETING MINUTES

Comisiynydd Pobl Hŷn Cymru
Older People's Commissioner for Wales

Audit and Risk Assurance Committee (ARAC)

Tuesday 29 April 2025 at 10.00am
Held at the Urdd Centre, Cardiff Bay

Attendees

Members

- Claire Bevan (Chair)
- Julia Evans
- Chris Knight
- David Powell

Internal Audit

- Helen Cargill, TIAA

External Audit

- Jeremy Saunders, Audit Wales
- Morgan Burchell, Audit Wales

Senior Leadership Team

- Rhian Bowen-Davies - Commissioner
- Kelly Davies – Chief Operating Officer
- Delyth Evans – Head of Finance and Resources
- Rachel Bowen – Director of Policy
- Ruth Thomas – Senior Executive Assistant (Secretariat)

Apologies

- Sian Richards (ARAC Member)

Outstanding actions

Date	Details	Name	Completion Date
29 April 2025	To arrange a scoping meeting to discuss 2025/26 audit objectives.	Head of Finance and Resources	1 June
29 April 2025	To establish the requirements regarding receiving an Annual Opinion from Internal Audit	Chief Operating Officer	July meeting

Agenda item 1: Introductions and apologies

Chair welcomed everyone to the meeting, in particular Jeremy Saunders, who will be the Audit Wales representative going forward, Morgan Burchell, trainee at Audit Wales and Helen Cargill, TIAA representative at the meeting.

It was noted that a private meeting had been held between Auditors and ARAC Members in advance of formal Committee business.

i) Register of interests

Chair confirmed that updates had been received from Claire Bevan and Chris Knight since the last meeting. The Register of Interests had been updated.

ii) Single Tender Actions for Declaration

Nothing to note.

iii) Advice provided to the Commissioner or her staff since the last meeting

The Chief Operating Officer confirmed that no advice had been provided.

Agenda item 2: Review of minutes and matters arising from the last meeting on 28 January 2025 (Paper 2i)

i) Review of minutes of the last meeting and matters arising

The minutes were confirmed as an accurate record of the meeting held on 28 January 2025. The following updates were provided on actions outstanding from the last meeting:

Date	Details	Name	Update
30 April 2024	To provide an analysis of audit outcomes for other Commissioner offices for benchmarking and shared learning purposes	TIAA	Report received. Discussed under agenda item 3.
24 October 2024	To provide an example of a more detailed audit scope for review	TIAA	A detailed audit scope had been circulated to SLT. A scoping meeting to understand the purpose and objectives of the upcoming audits will be arranged. Action: Head of Finance and Resources
28 January 2025	To provide an update on the University of Sussex project (AI tool development) including the timeline, scope and functionality of the tool.	TIAA	ARAC was notified that the 2.5-year project was ongoing. It is hoped that the AI tool currently in development would be able to search files and extract recommendations and common themes to expand the depth of coverage in reports. TIAA confirmed that AI is also being used in other ways to support auditors with their work, for example, for error checking within spreadsheets.

Agenda item 3: Internal Audit

TIAA presented the Benchmarking Report to Committee noting that comparisons were made against other Wales Commissioners and Public Services Ombudsman for Wales audit data.

It was noted that 12 audit reports had been produced for OPCW over the last 5 years with the majority receiving substantial assurance. A low number of recommendations were noted for action by OPCW in comparison to the other organisations.

A large proportion of audit days had been dedicated to financial audits to reflect the risk of having a sole Finance professional in the organisation.

Committee welcomed the benchmarking report and the assurance that it provided. There was a discussion regarding audits undertaken for other Commissioners, which would be reflected on and considered for future audits. TIAA agreed to change the colours on the graphs for improved contrast going forward.

Chair thanked TIAA for the report.

i) SICA Update Report

Helen Cargill presented the SICA report highlighting the retention of the Green Dragon environmental accreditation award.

It was confirmed that an audit on Payroll had been completed earlier in the year with no recommendations reflecting the robust procedures and controls in place.

Outstanding items on the annual plan relate to an audit on risk management and a facilitated session for staff therefore only 15 days of audit had been used. These areas will be covered during the 2025/26 financial year. Aside from this, the annual plan had been completed.

Committee was asked to note the links to relevant briefings in Appendix B and the effects of the changes to the Global Internal Audit Standards in Appendix C. Committee were informed that TIAA would be working towards having a greater emphasis on quality improvement and reporting against performance indicators in future.

ii) Key Financial Controls

Helen Cargill presented paper 3ii on Key Financial Controls, noting that different areas are looked at each year on a cyclical basis. There were no recommendations listed for action. Committee was pleased to note the substantial assurance provided in the report.

Chair thanked TIAA for the update and report.

Agenda item 4: Internal Audit Annual Report

TIAA tabled the Internal Audit Annual Report highlighting that three reviews had taken place, all receiving 'substantial assurance'. The overall opinion was that reasonable and effective controls were in place.

It was confirmed that the contingency days were not used, and that 15 days was acceptable for forming an opinion on the risk management, control and governance processes in place.

In response to a question from Julia Evans, the Chief Operating Officer agreed to investigate the required source for providing an annual opinion from Internal Audit.

Chair thanked TIAA for the update and report.

Agenda item 5: Internal Audit Annual Plan 2025/26

The Internal Audit Annual Plan for 2025/26 was tabled to Committee for approval.

The rationale for including Cyber Security on the annual audit plan was discussed given the work already undertaken by Pure Cyber. The Commissioner expressed a view that it was important to consider who would be best placed to provide assurance on the various matters. It was agreed to consider moving the days from Cyber Security audit to staffing or procurement of contract monitoring. Helen Cargill also suggested that developing an Assurance Mapping Framework could be a useful exercise to determine other sources of assurance that could be provided to ARAC.

Helen Cargill highlighted the targets on page 11 that will be used to measure the performance of internal audit in delivering the Annual Plan.

Agenda item 6: Review of the effectiveness of Internal Audit

(Internal Audit and External Audit left the meeting for the discussions on this agenda item).

The Head of Finance and Resources tabled the paper reviewing the effectiveness of Internal Audit.

Committee was notified that there had been three audits during 2024-25. Issues surrounding response times and ease of working had been encountered during the year however there were no issues relating to the quality of the audits and reports or the assurance that they provided.

It was agreed that it would be useful to have a planned attendance schedule from TIAA at the start of the year.

Chair fed back the key points of the discussion to TIAA, in addition to noting the positive and comprehensive updates that had been shared at the April meeting. TIAA relayed changes to operational processes that are taking place internally and assured Committee that a number of improvements to digital channels for information sharing are in progress and would come into effect in September.

Agenda item 7: Audit Wales – April update

Audit Wales tabled Paper 7, giving an overview of the annual plan, fee scheme and planned future work.

Audit Wales highlighted a recently published guide on Audit Committees and good governance:

Audit Committees: effective practices and a positive impact pocket guide | Audit Wales

In response to a question from David Powell, it was confirmed that there were no current plans to undertake Financial Sustainability Reviews of Welsh Commissioners.

Chair thanked Audit Wales for the update.

Agenda item 8: Audit Wales – Annual Audit Plan

Jeremy Saunders tabled the Audit Wales Annual Audit Plan for 2025/26, noting the objectives and timescales for the year ahead.

Committee were notified that Helen Goddard would be Engagement Lead, and Jeremy Saunders and Morgan Burchell would manage the account.

Chair thanked Audit Wales for the Annual Audit Plan.

Agenda item 9: ARAC Terms of Reference

The Chief Operating Officer presented the Updated ARAC Terms of Reference to Committee, noting that minor changes had been made to Appendix A to reflect the timing of the laying of papers.

Committee noted the changes and approved the ARAC Terms of Reference.

Agenda item 10: 2024-25 Annual Report of the Audit and Risk Assurance Committee

Chair formally presented the 2024-25 annual report to Committee thanking members for their commitment with attendance and contributions at meetings.

It was noted that all Members had had opportunity to review the draft report in advance of the meeting.

Despite a change in senior staff, Committee reported a smooth transition to both a new Commissioner and Head of Finance and Resources and thanked Senior Leadership Team for their effective planning during the transition phase.

The draft report was approved subject to financial audit by Audit Wales.

Agenda item 11: Strategic Risk Register

i) **Risk Register**

ii) **Risk cover paper**

The Chief Operating Officer introduced the Strategic Risk Register papers, highlighting the new Risk Register format following discussions on risk appetite at the recent development session.

It was confirmed that risk appetite categorisation was now included against every risk and would be discussed at monthly SLT meetings.

The Commissioner confirmed that there was no overall risk appetite statement for the organisation, but that risk appetite depended on the issue under consideration.

Committee welcomed the changes made and Chair thanked the Chief Operating Officer for the updates made to the report template.

Agenda item 12: Work plan update

The Director of Policy provided an overview of recent work and confirmed that 440 responses had been received to the consultation exercise following an extensive programme of engagement throughout Wales.

Planning is underway to develop a work programme that will be published in early May.

Committee were informed that the Commissioner would give evidence to a Senedd Committee regarding the introduction of a Bus Bill and that the short timescale for response had been challenged.

All Party-Political Conferences are/were being attended this Spring to meet with elected representatives in Wales.

It was confirmed that written evidence had been submitted to Module 7 of the Covid Inquiry and that the Chief Operating Officer is working with the former Commissioner on this work.

The Director of Policy was thanked for the comprehensive update and associated paper and Chair noted the significant amount of activity that had taken place in recent months.

Agenda item 13: Quarterly Governance Report:

The Chief Operating Officer presented the highlights of the quarterly reports.

i) Governance Report

Two FOIs had been received this quarter. There were no incidents to report. Committee noted the report.

ii) Organisational Health Report

It was confirmed that two staff members of staff had left the organisation in February. The Team Support Administrator vacancy had been managed internally by restructuring existing staff roles. External recruitment for a Communications Officer was currently underway. It was noted that sickness absence was exceptionally low during the quarter and that there were no concerns.

A number of staff training and development opportunities had been scheduled for Q1 and invitations had been sent to ARAC Members. Chair thanked the Chief Operating Officer for the opportunity for Members to attend the upcoming training sessions.

The payment structure for the Employee Assistance Programme and Occupational Health contract was explained.

iii) Communications Report

The Chief Operating Officer tabled the report, written by the Head of Communications, as an overview of the quarter. It was highlighted that there had been a significant amount of engagement leading to a large number of media / communications opportunities. Committee was informed that a diverse range of social media posts and videos had been trialled in addition to releasing press releases and interviews.

The Commissioner and team were complimented on their proactive approach to communications.

Chair thanked the Chief Operating Officer for the comprehensive report and noted the significant activity that had taken place during the quarter.

iv) Finance Report

The Head of Finance and Resources presented the report to Committee, summarising the main changes in the last quarter. Committee was informed that the end of year accounts had been finalised pending external audit. A special Committee meeting had been arranged for 11 September to approve the accounts.

It was confirmed that OPCW had not received confirmation whether additional budget would be received to account for the increase in National Insurance contributions.

Committee was assured with the report and the spending of the budget allocation across the previous financial year.

Chair thanked the Head of Finance and Resources for the inclusion of tender actions in the paper and for the assurance from the overall report.

v) Balance Scorecard

Committee noted the Balance Scorecard. The Chair confirmed that the Quarterly Governance reports provide the Committee with assurance in this area.

Agenda item 14: Cyber Resilience report

The Head of Finance and Resources provided Committee with an update of the Commissioner's activity on cyber resilience during the previous quarter.

Due to the associated security risks, this agenda item is not minuted.

Agenda item 15: Key Policies: Raising Concerns

The Chief Operating Officer presented the updated policy for approval noting that a dedicated email account had been established for Committee Chair for the purposes of staff communications / raising concerns.

Committee approved the policy.

Agenda item 16: Commissioner's Expenses (Paper 9)

Committee noted the items listed in the Expenses Register.

Agenda item 17: Gifts and Hospitality Register (Paper 10)

Committee noted the items listed in the Gifts and Hospitality Register.

Agenda item 18: Any Other Business

The Commissioner informed Committee that the structure of Committee meetings would change from July as a result of feedback to allow for informal discussion and development sessions after every formal meeting.

It was noted that Julia Evans' term as an ARAC Member ends in October, but that her last in-person meeting would be in July.

Agenda item 19: Review of meeting, including discussion of future agenda items, development days and focus meetings

Chair thanked everyone for the useful and interesting discussions at the end of year meeting and looked forward to welcoming everyone to the next meeting in July.

The Commissioner and Chair thanked the Senior Leadership Team for the preparation and quality of the papers.

Date and time of next meeting: Thursday 24 July - 10.00 am at Cardiff and Vale College.