

MEETING MINUTES



Comisiynydd
Pobl Hŷn
Cymru
Older People's
Commissioner
for Wales

Audit and Risk Assurance Committee (ARAC)

Tuesday 28 April 2026 at 1.30pm
Cardiff and Vale College

Attendees

Members

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

Internal Audit

- Elan Parry, TIAA (online)

External Audit

- Jeremy Saunders, Audit Wales
- James Addison, Audit Wales (observer)

Senior Leadership Team

- Rhian Bowen-Davies - Commissioner
- Kelly Davies – Chief Operating Officer
- Rachel Bowen – Director of Policy
- Nia Halton – Head of Finance (agenda items 1-10)
- Ruth Thomas – Senior Executive Assistant (Secretariat)

Apologies

- Sian Richards, ARAC member
- Steen Gourlay, Internal Audit

Outstanding / Arising actions

Date	Details	Name	Completion Date
24 July 2025	Circulate a copy of the Audit Wales report on Urgent and Emergency Care.	Audit Wales	As and when report is published

28 April 2026	Include above threshold procurements in the Annual Report & Financial Accounts.	Chief Operating Officer	September 2027
28 April 2026	Provide an update on the new client portal	Internal Audit	July ARAC meeting
28 April 2026	Investigate a training session on horizon scanning with Internal Audit	Chief Operating Officer	July ARAC meeting
28 April 2026	Align the Work Programme Highlights report to the Commissioner's Strategic Priorities	Director of Policy	Following appointment

Agenda item 1: Introductions and apologies

The Chair welcomed attendees to the end of year ARAC meeting, and particularly James Addison, graduate trainee at Audit Wales. Introductions were made.

The Chair noted that this would be the final meeting for the Director of Policy following her resignation and thanked her for her support and informative contributions to ARAC over the last three years.

Apologies were received from Sian Richards.

The Chair noted that the annual private meeting between Auditors and ARAC Members had taken place prior to the ARAC meeting, with full attendance.

It was noted that a revised Code of Conduct had been sent to both OPCW staff and ARAC Members for signature.

i) Register of interests

Nothing to note.

ii) Single Tender Actions for Declaration

Nothing to note.

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

Committee was informed that the Chair had worked with other Welsh Commissioners Chairs to formulate a letter to Welsh Government regarding the remuneration of Commissioners. It was noted that a response had been received, which would be followed up with the new Government.

Agenda item 2: Review of minutes and matters arising from the last meeting on 27 January 2026 (Paper 2)

The minutes of the meeting held on 27 January 2026 were confirmed as an accurate record.

Updates on Matters Arising:

Date	Details	Name	Update
24 July 2025	Circulate a copy of the Audit Wales report on unscheduled care.	Audit Wales	The report would be published and circulated in the coming months.
24 July 2025	Share further information / lessons learnt following the attempted cyberattack on another Commissioner's IT system.	TIAA	TIAA provided an overview of a cyber security incident involving another organisation's website. The entry point was identified as a legacy administrative email account belonging to a former user which had not been protected by multifactor authentication. The incident was detected and fully contained within 24 hours. The Chief Operating Officer assured Committee that a review of OPCW practices confirmed that no historical email addresses remained active and that multifactor authentication is in place on all email accounts.
27 January 2026	Record the impact of work programme activity in future Work Programme updates.	Director of Policy	Actioned.

Additional updates provided:

TIAA informed Committee that a new Digital Portal was being used internally and was working well in streamlining internal processes, however, launch of the client sign-in functionality has been delayed.

Agenda item 3: Internal Audit

i) SICA Update Report

Elan Parry presented Paper 3i highlighting that all areas of the 2025-26 Annual Plan had been delivered.

Committee were informed that the planned contingency day had once again not been used and would therefore not be incorporated into 2026-27 planning.

The Chair thanked TIAA for the report and welcomed the information and context provided in the Summary of recent Client Briefings and Alerts in Appendix B.

Following a discussion on the new Employments Rights Act, the Chief Operating Officer confirmed that all HR policies had been reviewed and updated (where required) to ensure compliance.

Committee welcomed the balanced distribution of audit work undertaken across the 2025-26 year.

The Chair thanked TIAA for the update.

ii) Procurement & Contracts Audit report

TIAA presented Paper 3ii, highlighting that 'substantial assurance' had been allocated to the audit.

No Operational Effectiveness Matter recommendations were made. Committee welcomed the rating provided.

Committee was advised that internal audit was the only procurement contract sought jointly with other Commissioners.

It was noted that there will be a statutory requirement to include above threshold procurements in the 2026-27 Annual Report & Financial Accounts. Action: Chief Operating Officer.

iii) Key Financial Controls report

Elan Parry presented paper 3iii to Committee, noting the 'substantial assurance' classification and that no recommendations had been made.

The Head of Finance confirmed that the auditing process had been robust.

TIAA confirmed that segregation of duties is considered in audits where relevant and had been reviewed in this case.

Committee welcomed the reports. The Chair thanked Internal Audit for the update and congratulated OPCW on the positive audit outcomes.

Agenda item 4: Internal Audit Annual Report

TIAA tabled the Internal Audit Annual Report highlighting that all four audits had received 'substantial assurance', the highest classification. Two operational effectiveness opportunities were identified.

It was acknowledged that contingency days had not been used, but that the number of audit days was reasonable to complete the annual plan.

In response to a question from Chris Knight, TIAA confirmed that rigorous and detailed audits had taken place, but acknowledged that larger organisations can be more complex with greater risk exposures. TIAA informed Committee that 'substantial assurance' ratings across all audited areas was rare and reflected the robust processes and practices in place.

Chair thanked TIAA for the update and report and welcomed the positive outcomes documented.

Agenda item 5: Internal Audit Annual Plan 2026/27

The Internal Audit Annual Plan for 2026/27 was tabled to Committee for approval.

Committee was asked to note the 3-year plan under Appendix A and the Internal Audit Charter for clarity on the roles and expectations of both Internal Audit and OPCW.

A fewer number of audits would take place next year, which would allow more time and analysis across each audit. The training day was yet to be agreed.

Committee noted that assurance is gained from a multitude of sources, of which Internal Audit is an important part, and approved the annual plan.

Agenda item 6: Audit Wales annual plan

Jeremy Saunders tabled the Audit Wales Annual Audit Plan for 2026/27, noting the materiality thresholds, fees and timescales for the year ahead.

Audit Wales confirmed that interim work was already underway with the main audit scheduled for June/July before the approval and laying of accounts in September.

A discussion was held surrounding the costs and process of transferring data from Sage to Xero, the organisation's new payroll and accounting management system, with clarification that the estimated fee covers necessary work in this area in advance of next year's audit.

Audit Wales referenced the pensions fund management issue affecting England and Wales for those at the point of retirement.

Committee approved the plan and the Chair thanked Audit Wales for the update.

Agenda item 7: Review of the effectiveness of Internal Audit (Paper 7)

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

The Chief Operating Officer tabled the paper reviewing the effectiveness of Internal Audit.

Committee was reminded that there had been four audits during 2025-26. Audit interviews had been rigorous and involved providing in-depth information to evidence ways of working.

Committee was assured that a positive and responsive working relationship had been established with Internal Audit.

The Chair provided feedback to Internal Audit, highlighting the positive and comprehensive updates shared at meetings. The Chair thanked Elan Parry for her personal contribution to Committee business and noted that her cross-public-sector knowledge provides an additional level of assurance to the Committee.

Elan Parry thanked the Chair for the positive comments and reiterated her commitment to the working relationship. She highlighted the Quality Framework due in 2027, and upcoming client portal that will further strengthen working practices and audits.

Agenda item 8: Finance Report

The Head of Finance presented Paper 8 highlighting the end of the 2025/26 financial accounts period. Committee was informed that:

- There was £2,820 remaining at the end of the financial year, relating to employment costs.
- It was confirmed that the programme budget was fully spent.
- A 3.07% increase had been confirmed to next year's budget
- A midterm planning document was in progress and dependent on work programme commitments.
- The transition to Xero cloud accounting and payroll system had gone smoothly.
- Audit Wales would conduct a financial audit on 22 June.

Committee was assured with the report and the spending of the budget allocation across the previous financial year and noted positive user experience of Xero accounting software.

The Chair thanked the Head of Finance for the comprehensive report and for the mapping of budget expenditure of the 2026-27 work programme.

Agenda item 9: Commissioner's Expenses

Committee noted the items listed in the Expenses Register.

Agenda item 10: Gifts and Hospitality Register

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

Chair thanked the Head of Finance for the updates. (The Head of Finance left the meeting following this agenda item.)

Agenda item 11: ARAC Terms of Reference

The Chief Operating Officer presented the updated ARAC Terms of Reference to Committee, noting the changes highlighted in the document.

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

Agenda item 12: 2025-26 Annual Report of the Audit and Risk Assurance Committee

The Chair formally presented the 2025-26 annual report to Committee thanking members for their commitment, attendance and contributions at meetings. The Chair recorded Committee's thanks to Julia Evans who completed her term as ARAC Member during 2025-26.

Committee welcomed the training opportunities and development sessions offered during the year. The Chair emphasised the importance of reflecting equality and diversity as ARAC Members.

Committee thanked Senior Leadership Team for the comprehensive papers and effective and responsive planning of development sessions during the year.

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

Agenda item 13: Strategic Risk Register

- i) **Risk Register**
- ii) **Risk cover paper**

The Chief Operating Officer introduced the Strategic Risk Register, providing an overview of the key changes during Quarter 4.

Committee was informed that a political engagement plan was in place for the period following the Senedd election.

The Chair raised a question on behalf of Sian Richards regarding the process for escalating issues from operational to strategic risks. The Commissioner confirmed that emerging risks are discussed daily and formally discussed by the Senior Leadership Team at monthly meetings.

It was agreed that a facilitated training session on horizon scanning would be useful. Action: Chief Operating Officer.

Committee welcomed the assurance that the report provided, and Chair thanked the Chief Operating Officer for the papers.

Agenda item 14: Work plan update and RAG spreadsheet

The Director of Policy introduced Papers 14i and ii), highlighting the progress in the final weeks of the 2025-26 work programme and the ongoing impact of various projects.

Changes had been made to some workstreams due to unexpected staff absence; however, mitigations had been put in place.

Committee was informed that the Ageism module would be formally launched on Age Without Limits Day on 10 June, and that positive feedback had been received from organisations involved in the pilot. Colleagues would continue to work with external organisations to promote incorporating the module into staff training packages.

The Director of Policy provided Committee with an overview of results from recent polling, highlighting a 7% increase in awareness of the Commissioner since 2023.

It was agreed that future reporting would seek to align Work Programme Highlights to the Commissioner's Strategic Priorities.

iii) Draft 2026-27 Work Programme

The Director of Policy presented the 2026/27 Work Programme highlighting the diverse range of projects planned across the Commissioner's priority areas.

The Chair conveyed the importance of recording measures of success at the outset for effective quarterly reporting.

Following a question from Chris Knight, Committee was informed that a report on poverty had been published in November following a literature review. The rurality project would also include older people's experiences of poverty from a rural perspective.

The Chair thanked the Director of Policy for the comprehensive update and the assurance provided.

Agenda item 15: Quarterly Governance Report:

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

i) Governance Report

One FOI request and one external complaint had been received. Following investigation, the complaint had been upheld and learning had been taken forward.

ii) Organisational Health Report

- There were currently no members of staff on long-term sick leave and no concerns regarding staff absences. The low level of short-term absence was noted.
- An organisational away day had been held on 3 February.
- A programme of annual appraisals is ongoing.
- Results of the staff survey would be analysed and shared with Committee at the next meeting.
- Policies had been reviewed in response to the updated Employment Rights Act.

iii) Communications Report

The Chief Operating Officer tabled the report, written by the Head of Communications, as an overview of Quarter 4.

It was acknowledged that the purpose of the report was to provide an overview of activity and reach, rather than impact. Committee noted the variety of avenues that were being used to increase awareness of the Commissioner's activity and work plan.

The Chief Operating Officer informed Committee that Engagement activity would also be reported on in future meetings.

iv) Balance Scorecard

The Chief Operating Officer presented Paper 15iv to Committee.

Committee noted the Balance Scorecard.

The Chair confirmed that the Quarterly Governance reports provide strong assurance in these areas.

v) Business Continuity Workshop

A recent workshop on Business Continuity had been held for the OPCW Emergency Response Team, facilitated by an external expert. The Chief Operating Officer reported that the session focused on reviewing business continuity policies and best practice and had been informative and useful.

It was noted that an international standard was available for business continuity and would be investigated further.

Committee welcomed the update and highlighted the need for proportionality and organisation-appropriate documentation.

Agenda item 16: Cyber Resilience report

The Chief Operating Officer provided an update to Committee about the recent activity relating to cyber resilience.

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

Agenda item 17: Risk Management Strategy

The Chief Operating Officer tabled the updated Risk Management Strategy, highlighting the minimal changes as shown.

Committee was informed that risk in decision-making is embedded across the organisation in day-to-day decision making.

Chair welcomed the assurance, and Committee approved the strategy.

Agenda item 18: Raising Concerns policy

Committee welcomed the updates for providing greater clarity and approved the updated policy.

Agenda item 19: Any Other Business

There were no additional items of business to discuss.

Agenda item 20: Review of meeting, including discussion of future agenda items, development days and focus meetings

The Chair thanked everyone for the useful and interesting discussions and for the ongoing cooperation and support of Committee. Members concurred that they were satisfied with the papers and the responses provided.

James Addison, Audit Wales thanked Committee for the opportunity to observe the meeting.

The Chair reiterated her best wishes to the Director of Policy for the future.

Date and time of next meeting: The next ARAC meeting will take place on Thursday 30 July 2026 at 1.30pm Cardiff and Vale College.