

# **Senedd Commission Audit and Risk Assurance Committee:** Annual Report 2019-20

July 2020



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## Contents

<b>Introduction .....</b>	<b>6</b>
Role of the Committee .....	7
Activity and Considerations.....	8
<b>Findings and Observations .....</b>	<b>10</b>
Annual Report and Accounts 2019-20 and External Audit.....	10
Internal Audit.....	11
Risk Management.....	13
Assurance Framework .....	15
Forward Look .....	15
Conclusion.....	17
<b>Appendix 1: Senedd Commission Audit and Risk Assurance Committee Terms of Reference .....</b>	<b>19</b>
<b>Appendix 2: Internal Audit reviews considered by the Committee during the year .....</b>	<b>23</b>

## Introduction

*On 6 May the National Assembly for Wales became the Welsh Parliament, to be commonly known as the Senedd. Despite this new title, there are references in this report to the institution as the 'Assembly' to reflect that it is looking back over the 12 months before the name change came into effect.*

- 1.** The Commission's Audit and Risk Assurance Committee (the Committee) is pleased to present this report on its work for the year ended 31 March 2020.
- 2.** The report focuses on the Committee's work in relation to the Commission's governance arrangements, risk management, internal control and assurance framework. It highlights: the remit of the Committee; the work undertaken and associated findings and observations; the Committee's proposed focus for 2020-21; and its overall conclusions.
- 3.** 2019-20 has been another year of significant achievement, challenge and change for the Commission. As well as continuing to provide high standards of service and performance for business as usual activities, as evidenced by the Corporate Key Performance Indicator Report (see paragraph 15) and the results of the survey of Members and their staff, the Commission has also delivered on some significant pieces of work. This has included the following:
  - implementing the next phases, and planning future phases of work around the programme of Assembly reform, including:
    - the Senedd and Elections (Wales) Bill receiving Royal Assent and becoming an Act in January 2020; and
    - the project to implement the change of name from the National Assembly for Wales to Senedd Cymru or the Welsh Parliament, to be commonly known as "the Senedd" which came into effect on 6 May;
  - the response to Coronavirus (Covid-19) and the move into lockdown, establishment of a "virtual" Senedd and implementation of home working.

## Role of the Committee

4. The Committee supports the Commission and the Accounting Officer with regard to their responsibilities for risk management, internal control and corporate governance. It acts in an advisory capacity and has no executive powers. It provides advice on the comprehensiveness, reliability and integrity of assurances, including from internal and external audit. The Committee's Terms of Reference (**appendix 1**) and **forward work programme** are produced in accordance with HM Treasury guidance.

5. The Committee's **current membership** (a Commissioner and three Independent Advisers, one of whom is the Chair) is outlined in paragraph 61 of this report and is published on the Commission's website. During the year, one Committee member has been replaced as they came to the end of their term as an Independent Adviser. The following also attended Committee meetings during the year:

- Manon Antoniazzi – Chief Executive and Clerk (the Commission's Accounting Officer);
- Nia Morgan – Director of Finance;
- Dave Tosh – Director of Senedd Resources;
- Siwan Davies – Director of Senedd Business;
- Arwyn Jones – Director of Engagement and Communication
- Gareth Watts – Head of Internal Audit / Head of Governance and Assurance;
- Ann-Marie Harkin – Engagement Lead, Audit Wales;
- Gareth Lucey – Audit Manager, Audit Wales;
- Kathryn Hughes – Risk and Governance Manager; Committee Clerk; and
- Ryan Bishop – Deputy Committee Clerk.

Other Commission officials also attended meetings as required.

**6.** The Committee held private meetings with the Head of Internal Audit, the external auditors and the Chief Executive and Clerk to ensure that relationships remain effective.

**7.** The Committee reports to the Commission via the Commissioner after each meeting, and publishes its meeting minutes on the Commission's [website](#). The Committee Chair also attends a meeting with Commissioners to present the Committee's Annual Report before the end of the summer term.

## Activity and Considerations

**8.** The Committee met four times during the year, with activity guided by its forward work programme. Standard agenda items, and other items considered mirror the responsibilities and information requirements sections outlined in the Committee's Terms of Reference ([appendix 1](#)).

**9.** The Committee were pleased to note that there were no significant issues or recommendations emerging from the external audit of the Commission's 2018-19 Annual Report and Accounts (see Annual Report section under Findings and Observations for further details).

**10.** The Committee reviewed reports on all formal and advisory audits produced throughout the year: a list of these can be found in [appendix 2](#), with further details included in the Internal Audit section under Findings and Observations. The Committee also received updates on progress against management's implementation of the associated recommendations.

**11.** As well as reviewing the Commission's Corporate Risk Register regularly, the Committee continued to monitor the effectiveness of risk management processes throughout the year. The Committee also welcomed detailed updates and discussions on the management of risks associated with cyber-security, Assembly reform and Brexit. It also noted movements in the risk profile. Further details can be found in the Risk Management section under Findings and Observations.

**12.** The Committee continues to take a keen interest in the Commission's management of its cyber-security risks. In addition to the internal audit review carried out in April 2019, the Committee welcomed assurances provided by officials in response to its scrutiny over the course of the year (see paragraph 13 below, and the Risk Management section under Findings and Observations for further details).

**13.** The ‘forward look’ section of the Committee’s 2018-19 Annual Report highlighted several areas in which the Committee would continue to take an active interest. Details of the Committee’s consideration of these areas are outlined below:

- the Head of Internal Audit’s review of the Commission’s governance board structures has been shared with the Committee;
- management of risks around cyber-security, the programme of Assembly reform and Brexit have been presented by senior officials at each meeting in the form of the Commission’s Corporate Risk Register and in detail during a deep dive of the individual risks in June 2019, October 2019 and January 2020 (see Risk Management section under Findings and Observations for further details);
- proposals around change and programme management governance arrangements have been shared with the Committee as they have been implemented and an internal audit review of the new arrangements has been completed which, at the time of writing, was about to be presented to the Committee; and
- updates in relation to the future accommodation strategy had been provided to the Committee up until the point at which it was removed from the Commission’s Corporate Risk Register in October 2019.

**14.** Other areas considered by the Committee are included in other parts of this report.

**15.** The Committee reviewed the Corporate Key Performance Indicator (KPI) Report, which is published as part of the **Commission’s Annual Report and Accounts**. The KPIs, which are focussed around the Commission’s goals and priorities, were reviewed in 2019 resulting in the introduction of some new challenging measures to improve performance in a number of identified areas. These new ‘stretch’ measures will be reviewed annually. The Commission continues to achieve a high level of performance, with the majority of targets being achieved. The Committee noted that, where some of the ‘stretch’ targets have not been met, good progress has been made and work will continue to improve in these areas going forward. Quarterly updates on the progress of change programmes and projects are also reviewed by the Commission’s Executive Board.

**16.** In addition to the formal business of the Committee, members also supported the Commission on aspects of governance and assurance during the year. This has included:

- attending a senior management team meeting to scrutinise and challenge the assurance statements provided by each Director for the Accounting Officer's Governance Statement (see Assurance Framework section for further details);
- attending the All-Wales forum for Audit Committee Chairs and feeding back findings at the January 2020 Committee meeting; and
- attending a series of cyber-security awareness briefings delivered by external providers.

**17.** Throughout the year, the Committee is presented with a Governance and Assurance update at each of its meetings. This includes important assurances and updates over a range of matters including the Commission's Voluntary Exit Scheme, compliance with the Official Languages Scheme, outcomes from the Capacity Review carried out in previous years and an effectiveness review of the Executive Board and Leadership Team.

## Findings and Observations

### Annual Report and Accounts 2018-19 and External Audit

**18.** The Committee supported the production of the 2018-19 Annual Report and Accounts, including advising on the 'using resources wisely' section and the Governance Statement.

**19.** The Committee welcomed early presentation of the Financial Statements Report (ISA260) and Management Letter. This was a clean and straightforward audit with a high-quality set of accounts. There were no material matters raised by the external auditors, and the Auditor General for Wales issued an unqualified auditor's report on the financial statements in July 2019. The one recommendation concerning the transitional arrangements of defined benefit pension schemes was quickly and satisfactorily resolved.

**20.** The Committee appreciated the continued strong working relationship between the external and internal auditors through the 'joint working protocol'. The protocol, which is reviewed and presented to the Committee annually enables

the external auditors to rely on Internal Audit's work, including the review of Key Financial Controls and Members' Expenses.

**21.** Building on the successful arrangements of previous years, the Committee is pleased that the Commission and the external auditors agreed to repeat the accelerated process for the 2019-20 Annual Report and Accounts, including the production of interim accounts.

**22.** The Committee will continue to work closely with the external auditors to ensure that the key financial systems and controls and the procedures supporting the accounts production process remain robust. The maintenance of the Audit Wales fee at the same level for the fourth year running reflects the Commission's competence in managing the accounting process and continuous improvement in working practices.

**23.** The Committee welcomed early sight of a draft Governance Statement for 2018-19 in March 2019 and considered this to be a robust statement and a true and honest reflection of the effectiveness of the Commission's governance arrangements over the year. The Committee had received updates on areas identified in the previous year's Governance Statement throughout the year via reporting on the Commission's corporate risks, financial management, major projects and internal audit reports.

**24.** The Committee also welcomed early sight of the draft Annual Report and Accounts, including a draft Governance Statement for 2019-20 at its April 2020 meeting.

## Internal Audit

**25.** The Commission's Internal Audit service is managed by the in-house Head of Internal Audit who is responsible for all internal audit outputs. The Committee is pleased that the profile of internal audit throughout the Commission has continued to develop and is positively received by management, as evidenced by the implementation of recommendations. The role is supported by external assistance, currently provided by TIAA which helps to ensure the independence of the audit work.

**26.** The Committee welcomes the progress that has been made across all areas reviewed and endorses the continued focus on management implementing internal audit recommendations, reports on which are reviewed by the Committee regularly. Assurances have been received from the Head of Internal Audit that all recommendations from previous years have been completed and

that recommendations from 2019-20 have either been completed or are in progress.

**27.** Reports on a total of seven formal audits and two advisory audits were reviewed by the Committee. Details of these audits and their assurance ratings are listed in **appendix 2**.

**28.** The Committee considered an internal audit report on the Commission's absence management system and procedures in October 2019 and acknowledged the positive reflection of controls in place. The Committee received a further update on the implementation of the recommendations from the audit at its January 2020 meeting.

**29.** The Committee also welcomed the positive review on the implementation of the Commission's Voluntary Exit Scheme, administered in the previous financial year.

**30.** The Committee acknowledges the disruption to audit work this year caused by the Coronavirus (Covid-19) outbreak, and the Head of Internal Audit's involvement in the leadership of the Commission's response.

**31.** One area which has not been taken forward as planned is the review of support to Assembly Committees which was delayed to take account of the change in Director and Head of Service posts covering Committees in previous years. Hugh Widdis in particular expressed his expectation that this would be taken forward as early as possible.

**32.** The Head of Internal Audit presented an Annual Report on Fraud to the Committee and reported that no cases of actual or suspected fraudulent activity were brought to the attention of Internal Audit in 2019-20. There were also no internal whistleblowing disclosures.

**33.** The Head of Internal Audit's Annual Opinion and Report for 2019-20 states that "... the Accounting Officer can take moderate assurance that arrangements to secure governance, risk management and internal control, are suitably designed and applied effectively". The Committee considered the report to be a good assessment of work undertaken during the year and of the effectiveness of recommendations.

**34.** That report also confirmed compliance with Public Sector Internal Audit Standards (PSIAS) and the Internal Audit Charter.

**35.** The Committee is satisfied with assurances from the Head of Internal Audit that the level of resourcing committed to the Audit Plan remains sufficient, noting also the additional resilience provided by a member of his team successfully completing Certified Internal Audit examinations. The Committee also remains satisfied that independence of the role is protected with no conflict of interest in carrying out the audits.

**36.** The Committee welcomes the Head of Internal Audit's commitment to his continuing professional development and membership of professional networks, and in particular his close ongoing engagement with other UK legislatures.

## Risk Management

**37.** The Committee continued to monitor the effectiveness of risk management processes and scrutinised the identification, severity and mitigation of key risks. The quality of the risk reports it received facilitated this. The Commission continued to review the Corporate Risk Register during the year, together with regular horizon scanning exercises.

**38.** As well as reviewing the Commission's corporate risk profile at each meeting, the Committee also undertook 'deep dive' reviews of the following corporate risks for which the relevant senior officials (Directors and/or Heads of Service) attended to present the status of the risks, the latest position on mitigating them and to answer questions from the Committee:

- Cyber-security (June 2019 with an update in October);
- Brexit (October 2019); and
- Assembly reform (January 2020).

**39.** As a result of detailed scrutiny of these risks, the senior officials attending were able to provide further assurance to the Committee on their effective management.

**40.** The Committee noted the significant amount of work being done to mitigate cyber-security risks, and encouraged the Commission to remain appropriately focussed on this, including raising awareness with Members and their support staff at their constituency offices. The Commission's ICT service have confirmed that there were no cyber-security incidents that resulted in data breaches in 2019-20. Cyber-security will remain on the annual internal audit plan, and at the

Committee's request, updates on the mitigation of cyber-security risks are presented every six months.

**41.** The Committee welcomed detailed summaries of progress on the management of risks associated with the programme of Assembly reform which were provided at each meeting through the Corporate Risk Register. These updates included details of the Commission's approach leading up to Royal Assent of the Senedd and Elections Act in January 2020 and implementation of specific elements of the Reform programme, including the name change which came into effect on 6 May. As noted above the Committee also considered these risks in further detail in January 2020.

**42.** In terms of the risks around Brexit, the Committee also welcomed the detailed assurances it received at each meeting through the Corporate Risk Register and in further detail at its October meeting.

**43.** The Committee has also continued to take a keen interest in compliance with GDPR. The Annual Report by the Senior Information Risk Owner (SIRO) further bolsters assurance that information risks are being managed effectively. During 2019-20, there was one personal data loss incident which required reporting to the Information Commissioner's Office (ICO). The ICO decided that further action was not necessary as the case did not meet their Data Protection Regulatory Action Policy criteria.

**44.** As part of its regular consideration of the Commission's Corporate Risk Register, the Committee also considered a risk around replacing the Legislation Workbench Software which was added during the year. The Committee recognised that the risk was largely outside the Commission's control, but were satisfied with senior management's approach to mitigate the risk and welcomed its visibility on the risk register.

**45.** The Committee has been provided with robust assurances on the areas considered from the updates it has received both at and outside of meetings. Attendance and presentations to the Committee by relevant officials to inform its considerations have been very much welcomed.

**46.** The Committee remains satisfied with the processes in place to identify and manage key corporate risks and supports the continued inclusion of the risks around constitutional change and dignity and respect.

**47.** At the end of the reporting period, there were six corporate risks with a 'red' severity rating. The Committee recognises that the Commission has limited

opportunity to reduce the impact of some of these risks and is monitoring and mitigating them as much as possible.

**48.** The Committee believes that one of the most significant risks will continue to be that concerning the impact of, and responses to, political, legislative and constitutional change alongside delivering the Commission's ambitious strategic priorities.

## Assurance Framework

**49.** The Commission has an 'exemplar' assurance framework which maps the operational, corporate and independent sources of assurance against internal processes, risks and systems for each service area. The framework is based on the HM Treasury 'three lines of defence' model and illustrates the overall strength of the Commission's sources of assurance and highlights potential vulnerabilities. This is routinely reviewed to validate arrangements and is used to inform drafting of annual service-level assurance statements.

**50.** A further layer of assurance was provided through attendance by the Chair of this Committee at the senior management team meeting to scrutinise and challenge the assurance statements provided by each Director to inform the Accounting Officer's Governance Statement.

## Forward Look

**51.** Whilst the Committee recognises the strength of the Commission's risk, control, governance and assurance arrangements during the year, there are always opportunities for greater efficiency and effectiveness. As a result, and as well as its regular activity, the Committee will be taking an active interest in the following areas during 2020-21:

- any key actions, issues and recommendations emerging from the audit of the Commission's 2019-20 Annual Report and Accounts;
- evaluation of the lessons learned from the Commission's response to the Coronavirus (Covid-19);
- management of the risks around the Commission's response to the significant changes it faces in terms of reform, constitutional change and Brexit, and the associated risks around public perception of these changes;

- evaluation of change and programme management governance arrangements;
- management of cyber-security risks, including the testing of response plans;
- the review of support for the Senedd Committees;
- preparations for the 2021 Senedd elections; and
- development of plans for improved external engagement and communications, including a higher profile and more responsive social media presence.

**52.** The Committee also needs to look ahead and anticipate issues, challenges and risks which may rise in the future, over and above those identified in the forward work programme. At present the Committee plans to address a number of emerging issues, including the Commission responses to sustainability and climate change and the implications for the Commission of post lockdown changes, including the impact of any economic downturn. It will also turn its attention to the challenges of improving social mobility particularly in the context of BAME representation in the Senedd and its staff.

**53.** The Committee also encourages the Commission to take full advantage of ICT developments, particularly in the areas of artificial intelligence and data analysis. The Commission has a very experienced and capable ICT operation, which is well placed to take advantage of emerging trends in this area and the Committee has urged the team to take full advantage of its partnership with Microsoft to explore new technologies.

**54.** Intelligent knowledge-based tools are beginning to come into use in financial management and the finance team has already developed its own applications in several areas, such as service forecasting and cash flow reporting, which have significantly improved accuracy and performance. Audit Wales has a 3-year strategy to encourage additional software investment. It provides on-line guidance, including a regular blog on data analytics, to assist finance teams in identifying new applications. There is also considerable potential in this area to develop tools to improve audit speed and accuracy and trials are currently taking place in Welsh public bodies. Ultimately the goal is to allow a paperless audit which can be conducted off-site with welcome reductions in time and disruption.

**55.** The Committee will continue to pay attention to developments in this area and encourage further investment in applications and systems which offer the prospect of significant productivity and performance benefits in the medium term.

**56.** The Committee remains keen to pursue opportunities for working with the Commission's Executive Board and other officials in areas where it can add value. This includes, but is not limited to discussions around the Commission's strategic planning for the Sixth Senedd.

## Conclusion

**57.** The Committee is satisfied that it has sufficient evidence to provide assurance to the Accounting Officer and the Commission on the effectiveness of the overall risk, control and governance environment. Indeed, overall, assurance levels within the Commission continue to be strong. The sources of assurance are also robust and reliable, as evidenced by the external audit of accounts, the Assurance Framework, and the on-going work and Annual Opinion and Report from Internal Audit.

**58.** The Committee thanks the Chief Executive and Clerk, and her staff, for the constructive and cooperative approach they have taken to the Committee's work over the past year. Throughout the period the Committee has continued to enjoy very good working relationships with Commission staff and have found them to be open and receptive to challenge. The secretariat support provided continues to be first class and is highly valued by the Committee members.

**59.** During the year, Hugh Widdis concluded his tenure as an Independent Committee member. At the October 2019 meeting, Hugh delivered a presentation on his reflections on his role as an Independent member and thanked current and past Committee members and officials for the open and positive culture which he had experienced on the Committee since he joined in 2013.

**60.** The current Committee would like to record our thanks to Hugh for his invaluable contributions to the Committee over the preceding six years and the support and advice he provided to new members during the transitional period.

**61.** Current membership and details of changes during the year are as follows:

- Robert Evans, Chair and Independent Adviser

- Suzy Davies MS, Commissioner
- Hugh Widdis, Independent Committee Member (last meeting October 2019)
- Ann Beynon OBE, Independent Adviser and Committee member
- Aled Eirug Independent Adviser and Committee member since November 2019

# Appendix 1: Senedd Commission Audit and Risk Assurance Committee Terms of Reference

**The Commission establishes the Senedd Commission Audit and Risk Assurance Committee in support of its responsibilities for issues of risk, control and governance. Its role is to review the comprehensiveness, reliability and integrity of assurances and whether they meet the Commission and the Accounting Officer's needs.**

## MEMBERSHIP

1. The members of the Senedd Commission Audit and Risk Assurance Committee are:
  - **Suzy Davies**, MS, Commissioner;
  - Three **independent advisers: Robert Evans** (Chair), **Ann Beynon**; and **Aled Eirug**.

## REPORTING

2. The Committee will report to the Commission via the Accounting Officer after each meeting. The minutes of the meeting are published on the Commission's website.
3. The Committee Chair, will attend a Commission meeting in July and present the Commission and the Accounting Officer with an Annual Report, timed to support finalisation of the accounts and the Governance Statement. The Annual Report will summarise the Committee's conclusions from the work it has done during the year.

## RESPONSIBILITIES

4. The Committee will advise the Commission and the Accounting Officer on:
  - the strategic processes for risk, control and governance;
  - the Governance Statement;
  - the accounting policies, the accounts, and the annual report of the Commission, including the process for review of the accounts prior to

submission for audit, levels of error identified, and management's letter of representation to the Auditor General;

- the planned activity and results of both internal and external audit;
- the adequacy of management response to issues identified by audit activity, including the external audit management letter from Audit Wales;
- assurances relating to the management of risk and corporate governance for the Commission;
- proposals for tendering for Internal Audit services or for purchase of non-audit services from contractors who provide audit services; and
- anti-fraud policies, whistle-blowing processes, and arrangements for special investigations.
- The Committee will periodically review its own effectiveness and report the results of that review to the Commission.

## RIGHTS

5. Subject to budgets agreed by the Commission, the Committee may:
  - co-opt additional members for a period not exceeding one year (with the approval of the Accounting Officer) to provide specialist skills, knowledge and experience;
  - procure specialist ad-hoc advice, at the expense of the organisation.

## ACCESS

6. The Head of Internal Audit and the representative of Audit Wales will have free and confidential access to the Chair of the Committee.

## MEETINGS

7. The Committee will meet at least four times a year. The Chair may convene additional meetings, as necessary.
8. A minimum of two members of the Committee must be present for the meeting to be deemed quorate.

**9.** Committee meetings will normally be attended by the Accounting Officer, the Director of Finance, the Director of Senedd Resources, the Risk and Governance Manager, the Head of Internal Audit, and a representative of Audit Wales.

**10.** The Committee may ask any other officials to attend to assist it with its discussions on any particular matter.

**11.** The Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.

**12.** The Commission or the Accounting Officer may ask the Committee to convene further meetings to discuss particular issues on which they require the Committee's advice.

## INFORMATION REQUIREMENTS

**13.** For each meeting the Committee will be provided with:

- a report summarising any significant changes to the Commission's Corporate Risk Register;
- a progress report from the Head of Internal Audit summarising:
  - work performed (and a comparison with work planned);
  - key issues emerging from Internal Audit work;
  - management's response to audit recommendations;
  - changes to the annual audit plan;
  - resourcing issues affecting the delivery of Internal Audit's plan;
- a progress report from the Audit Wales representative summarising work done and emerging findings;
- management assurance reports; and
- reports on the management of major incidents/issues, "near misses", and lessons learned.

**14.** As and when appropriate the Committee will be provided with:

- proposals for the terms of reference of internal audit / the internal audit charter;
- the internal audit strategy;
- the Head of Internal Audit's Annual Opinion and Report;
- quality assurance reports on the internal audit function;
- the Audit Wales annual Audit Strategy;
- the Audit Wales' ISA 260 report to those charged with governance;
- the draft accounts of the Commission;
- the draft Governance Statement;
- Senior Information Risk Owner (SIRO) Annual Report;
- a report on any changes to accounting policies;
- the Audit Wales management letter;
- a report on any proposals to tender for audit functions;
- a report on co-operation between internal and external audit;
- the Commission's Risk Management Strategy;
- reports on information breaches and regular updates on cyber-security;
- details of key change programme/project portfolio management; and
- departure summaries.

## Appendix 2: Internal Audit reviews considered by the Committee during the year

### April 2019

- Cyber Security (formal audit – moderate assurance)

### May 2019

- AMs Expenses (formal audit – substantial assurance)

### July 2019

- Voluntary Exit Scheme (advisory review – no opinion)
- Executive Board (advisory review – no opinion)

### October 2019

- Absence Management (formal audit – moderate assurance)

### November 2019

- Fixed Asset (formal audit – substantial assurance)
- Procurement (formal audit – moderate assurance)

### March 2020

- Cyber Security (formal audit – moderate assurance)
- Project Management Changes (formal audit – moderate assurance)

Definitions for assurance opinions are shown in the table below. These have been revised in the current financial year to bring them into line with the Government Internal Audit Agency (GIAA) model of assurance.

Due to the type of internal audit work undertaken it is not always possible to give an opinion based on an assessment of controls – sometimes narrative conclusions are recorded and this is explained in each individual report.

<b>Assurance Definitions</b>	
<b>Substantial</b>	The framework of governance, risk management and control is adequate and effective.
<b>Moderate</b>	Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.
<b>Limited</b>	There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate & ineffective.
<b>Unsatisfactory</b>	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail.