

**Senedd Commission
Audit Plan 2020-21**

Activity	Outline audit approach	Timing	Sources	In-house/ outsource	Est. Days	Target ACARAC Meeting
Security of Assets	Review the arrangements in place for the recording, safeguarding and protection of Senedd Commission tangible assets.	May 2020	Issue highlighted by the Head of Security and identified through discussion with ICT and MBS	Outsource	5	Out of Committee
Risk Management	Review of the effectiveness of risk management arrangements at a corporate, service level and project level basis.	October 2020	Risk Management is one of the areas I prefer an opinion over at year end Annual Report	Outsource	10	Nov 2020
Compliance Culture	Agree with senior management a list of, up to, twenty “must do” management directions, a maximum of half of which will be HR related. These will cover a mix of statutory requirements (e.g. Fire Safety training), policy requirements (e.g. PDR completion), process requirements (e.g. raising	November 2020	Previous internal audit results of evidence of non-compliance	In-house	15	Feb 2021

**Senedd Commission
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	<p>Purchase Orders before invoices, or return to work interviews after being off sick) or initiative requirements (e.g. Competency Diagnostic completion), as well as covering some areas where compliance is regarded as high (e.g. non-sharing of network access details, attendance at work).</p> <p>For each direction find out how compliance is measured, and how confident (relevant and reliable) this measurement is. Also consider if there is a target level of compliance, how this was established, agreed and communicated.</p>					
<p>Information Governance</p>	<p>Audit of the completeness, accuracy and effectiveness of the information asset registers and retention schedules across the Senedd Commission ensuring that they are fit for purpose and comply with GDPR and UKDPA 2018 requirements.</p>	<p>February 2021</p>	<p>Corporate Risk on GDPR</p>	<p>In-house/ Outsource</p>	<p>25</p>	<p>April 2021</p>

**Senedd Commission
Audit Plan 2020-21**

Cyber Security	This continues to be an annual review of the Commission's controls around cyber security. Given the dynamic nature of this area - it has been agreed that this will form part of the audit plan year on year.	February 2021	Corporate Risk ICT 16 - That the existing detection, protection and response processes fail to secure the Senedd against cyber-attack.	Outsource	8	Apr 2021
End to end Review of Committees	Internal Audit to provide resource, expertise and support to the Commission's End to End Review of Committees.	To align with the Review Timetable	Output and recommendation from Capacity Review	In-house	10 +	
Reimbursement of Senedd Member Expenses	<ul style="list-style-type: none"> To review and assess the internal control arrangements in place for the reimbursement of Members' expenses during 2019/20. The audit seeks assurance that: claims submitted by Members are subject to appropriate checks and controls; payments are only made for valid and complete claims; and that claimants give consideration to value for money. 	On-going	Standing part of Internal Audit programme - going forward to provide additional assurance on this sensitive area of Commission spend.	In-house	20	Throughout the Year.

**Senedd Commission
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Follow Up of Prior Years' Audit Recommendations	Following up on the recommendations raised in previous year's Internal Audit Reports	On-going	Part of annual Internal Audit rolling programme	In-house	5	Throughout the Year
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Senedd Commission Audit Plan 2020-21

Detailed Time Allocation for Head of Internal Audit

Audit Activity	Timing	Est. Days
Annual Governance Statement and Assurance Framework	January/February and July	5
Additional control checks quality assurance on draft financial statements/ accounts preparation	May/June 2020	5
Audit advice and guidance to Management and Teams	On-going	6
Other assurance and governance work – including on-going commitment to the Capacity Review	On-going	40
Managing Internal Audit Contract	On-going	3
Recruitment, induction and meeting Internal Audit Advisers	On-going	5
Review of TIAA work	On-going	10
Audit and Risk Assurance Committee Meetings (preparation, meetings and actions)	Key target dates November, February, April and June	10
Intra Parliamentary Internal Audit Forum Commitments	September, January and March	6
Audit Liaison (External – Internal)	On-going	5
Planning for 2021–22	January – March 2021	5
Training and Administration	On-going	10
Contingency	N/A	15
Quality Assurance and Improvement Plan	On-going	5
In-house Work	On-going	50
Line Management of Governance Team (PDR, Catch Ups, Team Meetings etc.)	On-going	20
Head of Service Responsibilities (Management Board, Risk Management etc.)	On-going	20
Total	N/a	220