



**Summary Minutes of the meeting of the  
Public Services Ombudsman for Wales  
Audit & Risk Assurance Committee  
held on 23 July 2025**

**Present:** Mike Usher (Independent Member & Chair)  
Dave Tosh (Independent Member & Vice Chair)  
Jane Martin (Independent Member)  
Jayne Woods (Independent Member)  
John McSherry (Independent Member) (online)  
Laura Davies (Independent Member)  
Nia Roberts (Advisory Panel Independent Member)

**Also Present:** Michelle Morris (Public Services Ombudsman for Wales)  
Katrin Shaw (Executive Director, Casework & Legal)  
Simon Hart (Interim Executive Director, Corporate Resources &  
ARAC Secretary)  
Information Governance Manager  
Finance Manager  
TIAA  
Audit Wales  
Heather Beynon (observer)

**1. Declarations of Interests**

1.1 There were no declarations of interest to note.

**2. Apologies for Absence and Quorum**

2.1 There were no apologies for absence.

2.2 It was confirmed that the meeting was quorate as set out in the Terms of Reference for the Committee.

**3. Minutes of the meeting held on 29 April 2025**

3.1 The minutes of the meeting held on 29 April 2025 were approved.

3.2 The Summary Minutes of the meeting held on 29 April 2025 were approved for publication on the PSOW website.

**4. Matters Arising (not otherwise on the agenda) & Action Log**

4.1 The Matters Arising and Action Log were noted by the Committee.

**5. Internal Audit Matters**

**5.1 Internal Audit Recommendations – Progress Report**

5.1.1 There were no Internal Audit Recommendations to note.

## 5.2 **Internal Audit – Final Plan & Progress Report (SICA)**

5.2.1 The Committee were pleased to note the ‘substantial’ assurance rating achieved on the Equality, Diversity & Inclusion internal audit recently carried out.

## 6. **Governance & Risk Matters**

### 6.1 **Risks & Issues Report & Register**

6.1.1 The Committee reviewed the Risk Report & Register and noted that the joint ARAC / AP risk workshop held the previous day had proposed a number of refinements which would be incorporated in the Risk Register going forward.

### 6.2 **Conclusion of follow up work on the Independent Review**

6.2.1 The Committee noted the conclusion of follow up work on the recommendations of the Independent Review. All agreed that it was a very positive and thorough piece of work and the Committee were pleased to see that the review had been included in the Annual Report and noted that it would therefore form part of the Finance Committee’s annual scrutiny session in October.

6.2.2 The Ombudsman congratulated and thanked the EDCL for all her work on the matter since the incident itself, and the Committee warmly endorsed this.

### 6.3 **Subject of in-depth consideration of key risk at October meeting**

6.3.1 It was suggested that in light of the post-legislative scrutiny review of the PSOW Act currently being undertaken by the Senedd Finance Committee, the next topic for in-depth consideration could be the report issued by the Committee, which was currently anticipated for publication in October.

### 6.4 **Information Governance Report**

6.4.1 The Committee considered the Information Governance report. The Committee were informed that the new IT support contractors had reviewed the Business Continuity Policy.

## 7. **Financial and External Audit Matters**

### 7.1 **Annual Accounts 2024/25 including Governance Statement (Pages 85 to 159)**

7.1.1 The Finance Manager presented the Annual Accounts for 2024-25 and was pleased to report that the PSOW was expecting to achieve an unqualified set of accounts, with only one recommendation to management from the external auditors.

7.1.2 The Committee congratulated the Finance Manager and the team involved for their work over the course of the previous year.

### 7.2 **Audit of Financial Statements – Report and Management Letter**

7.2.1 Audit Wales presented their Audit of Accounts Report and Management Letter and echoed the Committee’s thanks to the team at PSOW for their cooperation during the recent audit and for producing another set of unqualified accounts.

- 7.2.2 The auditors were satisfied with arrangements for economy, efficiency and effectiveness and there were no uncorrected misstatements in the accounts. The proposed Letter of Representation contained only the standard annual items.
- 7.2.3 Their one audit recommendation, which had been accepted by management and was already being actioned, was to obtain an external assessment of the dilapidations provision for use in the 2025/26 accounts.
- 7.2.4 Overall, it was a very clean report and update. The Committee thanked the audit team, and it was agreed that it would be useful for the Finance Manager and auditors to have a conversation later in the year to agree the audit planning timetable going forward.

### 7.3 **External Audit Recommendations**

- 7.3.1 There were no external audit recommendations to note from previous audit work.

### 7.4 **Q1 Financial Monitoring 2025/26**

- 7.4.1 The Committee considered the Financial Monitoring report and agreed with the Finance Manager's opinion that it would be prudent to keep the small underspend ringfenced to meet any in-year budget pressures. It was also noted that the Service Improvement Fund was being held for some specific projects.

## 8. **ARAC and Committee Management Matters**

### 8.1 **ARAC Annual Review 2024/25**

- 8.1.1 The Committee noted and approved the ARAC Annual Review 2024/25 and all agreed that the Committee was operating effectively.

### 8.2 **Other matters that require reporting to Audit & Risk Assurance Committee**

- 8.2.1 The Committee noted the report.

### 8.3 **Annual Whistleblowing Report & Review of Whistleblowing Policy**

- 8.3.1 The Committee noted and agreed the Annual Whistleblowing Report and the Policy as presented.

### 8.4 **Members' Register & Declarations of Interests**

- 8.4.1 The Members' Register and Declarations of Interests were noted. Members confirmed they would advise of any amendments necessary.

### 8.5 **Review of ARAC Terms of Reference**

- 8.5.1 The ARAC Terms of Reference were reviewed and agreed as presented.

### 8.6 **Reflection on items for future consideration**

- 8.6.1 The Committee discussed potential future deep dive topics and suggested:
- Finance Committee Report following the review of the PSOW Act
  - Risk Register
  - Cyber Security

**9. Any Other Business**

9.1 The Chair thanked Heather Beynon for attending as an observer ahead of her start as Executive Director, Corporate Resources at the end of August, and recorded thanks to Simon Hart for serving as Interim Executive Director in recent months, as well as for the interim cover of the Head of IT Services role.

9.2 Thanks were also passed to Jane Martin for her contribution to the Committee and also in her capacity as Advisory Panel Chair.

9.3 Finally, the Committee noted their thanks and best wishes to the Executive Assistant who would be leaving the PSOW in August to take up a new role.

**10. Date of Next Meeting**

10.1 The next meeting of the Audit & Risk Assurance Committee would be held at PSOW offices on Tuesday, 21 October 2025.

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APPROVED