

DEMOCRACY AND BOUNDARY COMMISSION CYMRU

GOVERNANCE AND AUDIT COMMITTEE MEETING HELD ON WEDNESDAY 28 NOVEMBER 2025 VIA MS TEAMS (09:30 – 12:00)

GAC Members Present: Andrew Blackmore (Independent Chair), Kalwant Grewal (Independent Member), Jassa Scott (Independent Member), Dianne Bevan (Member), Bethan Price (Member), Frances Duffy (Remuneration Committee Chair)

Audit Wales Representative Present: Julie Rees

MIAA Representative Present: Gary Baines
David Burrows

DBCC Officers Present: Shereen Williams (Chief Executive), Tom Jenkins (Head of Reviews), David Burley (Head of Business), Mark Pascoe (Head of Democratic Health), David Carr (Finance Manager)

1. Meeting between GAC Members and Auditors (In-Camera)

1.1 *Discussion between GAC Members and auditors held in private without DBCC officers present.*

2. Apologies for Absence

2.1 There were no apologies for absence.

3. Declarations of Interest

3.1 There were no declarations of Interest.

4. Minutes of Meetings held on 10 September and 17 October 2025

4.1 The minutes of the Committee meetings held on 10 September and 17 October 2025 were agreed and adopted.

5. Issues Arising from Previous Meetings.

5.1 The Committee noted that most of the issues arising from the meetings held on 10 September and 17 October 2025 had been actioned.

5.2 In respect of the outstanding issue of ICT Security training for members, it was reported that Qualifications Wales training was only available for DBCC members who were issued a Surface Pro and so could not include independent GAC members. Therefore, an external ICT training provider was being sought.

5.3 In respect of the outstanding issue of Indemnity Insurance, it was reported that a response had been received from Welsh Government, which was that they did not consider the risk of legal challenge high enough for the DBCC to take out indemnity insurance and that they would manage any legal challenge against ALBs on a case by case basis. Members enquired whether Welsh Government had provided a risk assessment and cost benefit analysis on the DBCC taking out indemnity insurance and it was confirmed that they had not. It was **agreed** that the officers would ask Welsh Government for a risk assessment and cost benefit analysis for DBCC indemnity insurance.

Action: Finance Manager **By:** 11/12/25

5.4 It was **agreed** that the DBCC would prepare their own risk assessment to compare with Welsh Government's risk assessment.

Action: CEO/ Finance Manager **By:** 31/01/26

6. ICT Security Report.

6.1 It was reported that there had been no cyber security incidents since the last Committee meeting. Sean Gaffney said that the DBCC's Cyber Security posture was currently good and significantly better than similar sized organisations. All ICT security assurances were still valid although IASME Level 1 was due for renewal in January 2026. Staff ICT security training was currently being undertaken, with half of DBCC staff having completed it to date.

6.2 The Committee asked whether ICT business continuity testing was due to be undertaken. It was reported that ICT business continuity testing would be carried out following renewal of IASME Level 1 accreditation in January.

7. Internal Audit: Audit Reports 2025-26

7.1 Gary Baines presented MIAA's Internal Audit Report on DBCC's Risk Management Core Controls and took members through the key findings. The report had given a Substantial risk assurance rating for the DBCC's risk management process and five low/ medium level audit recommendations had been raised which had all been accepted by DBCC management.

7.2 The Committee enquired whether DBCC would use the internal audit findings to inform their strategic planning. It was confirmed that the 2025-26 internal audit findings would be used for planning the coming year's work, particularly in view of the changes and challenges expected.

7.3 It was noted that the DBCC's risk levels were high due to the risk associated with the Welsh Elections Information Platform, but following its launch in March 2026 risk levels would be deescalated.

7.4 The Committee noted MIAA's Progress Report which set out progress made to date against the 2025-26 Internal Audit Plan.

8. Remuneration Panel Risk Register.

8.1 The Committee noted the report on the Remuneration Committee's risks. It was reported that the Remuneration Committee's risks were currently considered low but risk would increase in the coming year and therefore new risks had been added to the register covering retention of key personnel and political sensitivity.

8.2 The Committee considered that the DBCC's Corporate Risk register should reflect and manage the increased risks that the Remuneration Committee would face in the coming year. It was **agreed** that the Remuneration Committee's risks would be reviewed to establish which risks should be included on the DBCC's Corporate Risk Register.

Action: Finance Manager / CEO

By: 31 January 2026

8.3 The Committee enquired how the DBCC's various risk registers interacted with each other and how risks were escalated. It was **agreed** that officers would map out the risk registers and clarify the policy for escalating risks.

Action: Finance Manager

By: 31 January 2026

9. EMB Review on Strategic Risk Register and Welsh Elections Information Platform (WEIP) Project Progress.

9.1 The Committee noted the update report on the Electoral Management Board (EMB)'s Strategic Risk Register and current status of the WEIP project. The Committee considered that the report was very positive and indicated that good progress was being made by the EMB.

9.2 The Chair enquired whether anything had arisen that the EMB had not expected. Mark Pascoe said that the only problem encountered was a minor issue with suppliers, but that the EMB had been aware of this.

10. Review of Corporate Risk Register.

10.1 It was reported that due to other work commitments it had not been possible to table this agenda item and that it would now be tabled at the January 2026 meeting instead.

11. Governance and Audit Committee Workplan

11.1 The Committee noted the Governance and Audit Committee Workplan for 2025-26. It was considered that there were a lot of agenda items for the Committee's March 2026 meeting. It was **agreed** that the Workplan would be reviewed to ensure that there were no unnecessary items on the agenda.

Action: GAC Chair /Finance Manager

By: 21 January 2026

12. Audit Committee Handbook.

12.1 The Committee noted the latest version of the Audit Committee Handbook which was issued by HM Treasury in August 2025.

12.2 The Committee considered that Appendices F and I covering questions that audit committees should ask in respect of self assessment would be useful for the GAC's self assessment exercise. Gary Baines said that MIAA would support the GAC self assessment process if needed. It was **agreed** that the GAC self assessment questions would be reviewed against the questions suggested by the Handbook and that an abridged version would be included in the GAC members induction pack.

Action: Finance Manager / MIAA

By: 3 March 2026

13. Budget Monitoring Report.

13.1 The Committee noted the budget quarterly report and budget position reported to the DBCC Members at their meeting held on 29 October 2025.

13.2 The Committee considered that the report should contain more detail how the expenditure against budget impacted on strategic risks and delivery and that this should be given further consideration.

14. Audit Recommendations Progress Report.

14.1 The Committee noted the current position on implementation of outstanding audit recommendations.

15. Gifts and Hospitality.

15.1 The Committee noted the current Gifts and Hospitality Register and entries.

16. Audit Wales Reports Update.

16.1 The Committee noted the report from Audit Wales regarding their recent publications.

17. DBCC Audit of Annual Accounts Lessons Learnt.

17.1 The Committee noted the report from the Finance Manager and assurances that the cause of the delay in signing the accounts had been addressed.

18. Audit Wales Letter on Fee Consultation 2026-27.

18.1 The Committee noted the letter from Audit Wales which addressed issues raised in responses to their recent Fees Consultation.

19. Any Other Business.

19.1 There was no other business.

Date of Next Meeting

The date of the next meeting will be 21 January 2026 at 10:00 a.m.