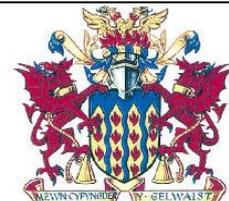


Report to	Audit Committee
Date	18 March 2024
Lead Officer	Helen MacArthur, Assistant Chief Fire Officer Finance and Resources
Contact Officer	Angharad Ellis (MIAA)
Subject	Internal Audit Plan 2024/25



PURPOSE OF REPORT

- 1 The purpose of this report is to present to Members the proposed internal audit plan for the 2024/25 financial year.

EXECUTIVE SUMMARY

- 2 North Wales Fire and Rescue Authority (the Authority) is required to put arrangements in place for the audit of systems of control. This includes the management of risk and adequate and effective financial management.
- 3 The existence and operation of appropriate internal controls underpins the Authority's governance arrangements and the Authority is required to approve an annual Statement of Internal Control. In approving the Statement of Internal Control, the Authority relies on the work of internal audit and therefore, the internal audit arrangements must be sufficient to provide assurance.
- 4 The Authority's internal audit function is provided by Mersey Internal Audit Agency (MIAA). Internal audit reviews are planned and prioritised using a risk-based approach ensuring that key controls are reviewed on a three year cycle. The proposed approach for 2024/25 is set out within Appendix 1.

RECOMMENDATIONS

- 5 It is recommended that Members:
 - i) **Approve the proposed audit work programme for 2024/25 and endorse the three-year strategic plan.**

BACKGROUND

- 6 The presence and operation of effective controls is critical to the overall governance arrangements and enables the Authority to discharge its responsibilities in relation to the Statement of Internal Control and the Annual Governance Statement.
- 7 The Authority's internal auditor, MIAA, were appointed in June 2023. The work of MIAA is governed by professional standards ensuring a systematic and robust approach.

INFORMATION

- 8 The detailed work undertaken by MIAA is planned and prioritised based on risk assessments which consider local and national risks. The three-year strategic plan is developed to ensure that key areas of control are reviewed on a three-year cycle as set out within Appendix 1.
- 9 The detailed plan for 2024/25 is contained within Appendix 1 and confirms the proposed audit programme.

IMPLICATIONS

Wellbeing Objectives	The proper control and operation of financial and other key systems supports the delivery of the well-being objectives and longer-term sustainability of services.
Budget	Assurance on the existence and operation of internal controls supports the effective budget setting and monitoring processes and provides assurances that resources are being used effectively.
Legal	An effective internal audit arrangement is a requirement of the Accounts and Audit (Wales) 2014 Regulations
Staffing	The review of key systems provides assurance that controls are present and operating in accordance with agreed policies and procedures.
Equalities/ Human Rights/ Welsh Language	The engagement lead with MIAA is bi-lingual and reports will be subject to normal translation processes.
Risks	The work of MIAA confirms that risks are being managed and/or makes recommendations for improvement.