



North Wales Fire and Rescue Service

Draft Internal Audit Plan 2024/2025

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Appendix A: Strategic Three Year Internal Audit Plan

Appendix B: Internal Audit Key Performance Indicators

Your Internal Audit Team



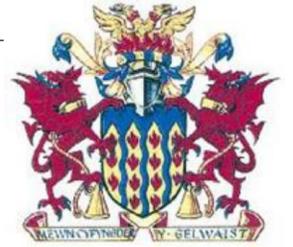
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1 Executive Summary

1.1 Working in partnership with you

MIAA Assurance, providing cost effective assurance, insight and foresight. These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience.

miaa

Mission: To drive value and improve outcomes through excellence and professionalism

Values: TRUST, RESPECT & COMPASSION, INNOVATION & EXCELLENCE

Internal Audit, Anti Fraud, Healthcare Quality, Technology Services, Clinical Coding, Advisory Services, Insights

| | | |
|----------------------------------------------------------------|------------------------------------------------|----------------------------------------------|
| Client Focused: Engagement, Flexible & Responsive | Focus on areas for improvement | Added Value: Events, Insights & Benchmarking |
| Strong risk assessment and tailored plan focused on your risks | Strong service KPI's and delivery | Quality Assurance / Accredited Systems |
| Core Assurances integral to your Assurance Framework | Local, System & National Engagement & Presence | Supporting Social Value |

1.2 Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. This has focused upon the Fire and Rescue National Framework 2016, your Corporate Plan 2021 – 2024, Medium Term Financial Plan, previous audit plan coverage and analysis of risk. These are summarised in Appendix A.

1.3 Your Internal Audit Plan

Your Internal Audit service includes core assurances, national and regional risk areas and strategic risks from your Risk Register. The draft plan is based on an initial risk assessment and provides indicative coverage for the organisation. The plan will remain flexible to allow for responses to emerging challenges that the organisation may face.

Your operational annual plan in Section 5 forms part of the organisation's three year Strategic Plan (shown in Appendix A). This will be reviewed as part of our ongoing risk assessment process to ensure that it remains focused on the organisation's key risks and challenges and adds value.

We will actively engage across the organisation to ensure we have a full and detailed understanding of your risks and can ensure we focus our work to best effect.

MIAA insights, briefings and events will be integral to your plan.

Your fees for 2024/25 are £23,450.



7 Operational Internal Audit Plan 24/25

| Review & Scope | Risk / Rationale | Planned Delivery | Lead |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|------------------|------------------------------|
| Governance, Risk & Legality | | | |
| Risk Management: Following the Risk Management Core Controls review undertaken in 2023/24, we will assess the developed risk management arrangements including the systems in place to record risk and the processes in place to ensure that significant risks are escalated to the strategic risk register. | HOIA requirement | Q4 | Deputy Chief Fire Officer |
| People | | | |
| Whole Time Rostering/Duty System: To evaluate the effectiveness of the systems and processes in place to manage and control working time arrangements for Whole-time Equivalents (WTE). This review will also consider Time Off In Lieu (TOIL). | Core Assurance/ Risk Assessment | Q2 | Deputy Chief Fire Officer |
| Finance & Sustainability | | | |
| Key Financial Systems: Annual evaluation of the key financial controls, including General Ledger, Income, Debtors, Treasury, Budgetary Control and Reporting. | Core Assurance | Q3 | Assistant Chief Fire Officer |
| Procurement: To evaluate the effectiveness of the procurement processes in place including the use of tenders and waivers. | Core Assurance/ Risk Assessment | Q1 | Assistant Chief Fire Officer |
| Attendance at Budget Scrutiny meetings: To attend and provide oversight at the Budget Scrutiny meetings (as required) | Management request | Q1 – Q4 | Assistant Chief Fire Officer |
| Follow up & Contingency | | | |
| Follow up and Contingency | PSIAS requirement | Q1 – Q4 | Assistant Chief Fire Officer |
| Planning & Reporting | | | |
| Planning, Management, Reporting & Meetings | PSIAS requirement | Q1 – Q4 | Assistant Chief Fire Officer |



Appendix A – 3 Year Strategic Internal Audit Plan

We have mapped your strategic objectives and strategic risks to the 3 Year Strategic Internal Audit Plan. This will be reviewed as part of the risk assessment process to ensure that it remains focused on the organisation’s key risks and challenges and adds value.

| |
|--------------------------------------------------------------------------------------------------------------------------------|
| Strategic Objectives |
| To work towards making improvements to the health, safety and well-being of people in North Wales. |
| To continue to work collaboratively to help communities improve their resilience. |
| To operate as effectively and efficiently as possible , making the best use of resources available. |
| To continue to identify opportunities to encourage greater engagement with people, communities, staff and stakeholders. |
| To maintain a suitably diverse, resilient , skilled, professional and flexible workforce. |
| To develop ways of becoming more environmentally conscious in order to minimise the impact of our activity on the environment. |
| To ensure that social value and sustainability are consider including during procurement processes. |

| | | | |
|----------------------------------|--------------------------------|----------------------------------------|--------------------------------|
| Review Area mapped to objectives | Payroll and Absence Management | Attendance at Budget Scrutiny meetings | Budget Planning and Efficiency |
| | Cyber Organisational Controls | Whole Time Rostering | Partnerships and Collaboration |
| | National Fraud Initiative | Procurement | IT Strategy |
| | Key Financial Controls | Key Financial Controls | Key Financial Controls |
| | Risk Management Core Controls | Risk Management Framework | Risk Management Core Controls |
| | | 23/24 | 24/25 |

Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

Limitations

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.