

Report to	<b>Audit Committee</b>
Date	<b>15 June 2026</b>
Lead Officer	<b>Helen MacArthur, Assistant Chief Fire Officer, Finance and Resources</b>
Contact Officer	<b>Angharad Ellis (MIAA)</b>
Subject	<b>Quarterly Internal Audit Progress Report June 2026</b>



## PURPOSE OF REPORT

- 1 The purpose of this report is to provide Members with an update of the work undertaken by North Wales Fire and Rescue Authority's (the Authority) internal audit providers, MIAA, for the 2025/26 financial year and for the period to 31 May 2026.

## EXECUTIVE SUMMARY

- 2 The Authority is required to put arrangements in place for the audit of systems of control. MIAA are the appointed internal auditors, and its work is governed by the Global Internal Audit Standards as applicable to the public sector.
- 3 The report contained within Appendix 1 provides an overview of the work undertaken during the 2025/26 financial year against the agreed internal audit plan and progress to 31 May 2026 against the 2026/27 agreed plan.
- 4 The report contained within Appendix 2 provides an update of the progress made in implementing the agreed recommendations arising from previous reports.

## RECOMMENDATIONS

- 5 It is recommended that Members:
  - i) **Note the work undertaken by MIAA during 2025/26;**
  - ii) **Progress against the 2026/27 agreed plan; and**
  - iii) **Note the progress made in implementing the agreed recommendations.**

## BACKGROUND

- 6 The Accounts and Audit (Wales) Regulations 2014 (the Regulations) require the Authority to make proper and effective arrangements for systems of internal control. This includes the arrangements for the management of risk and adequate and effective financial management.
- 7 The Regulations also require an adequate and effective internal audit of the systems of internal control, the findings of which must be reported to Members of the Authority. The Authority is required to approve the Statement of Internal Control annually.

## INFORMATION

- 8 The report contained within Appendix 1 provides an overview of the work undertaken during 2025/26 and confirms that the agreed plan was fully delivered. The report also confirms the progress against the 2026/27 agreed plan up to 31 May 2026.
- 9 The report contained in Appendix 2 provides an update on the progress of implementing the recommendations from previous reports.

## IMPLICATIONS

Wellbeing Objectives	The operation of financial systems that are properly controlled 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 process.
Legal	An effective internal audit arrangement is a requirement of the Accounts and Audit (Wales) 2014 Regulations
Staffing	The review of key financial systems including payroll provide assurance that controls are present and that payments are 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 internal audit of core financial processes supports the effective identification and management of risks.