

Report to	Audit Committee
Date	15 December 2025
Lead Officer	Helen MacArthur, Assistant Chief Fire Officer, Finance and Resources
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Subject	Internal Audit Progress Report December 2025



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 to 30 November 2025.

EXECUTIVE SUMMARY

- 2 The Authority is required to put arrangements in place for the audit of systems of control. MIAA was appointed in June 2023 to provide internal audit services to the Authority.
- 3 The report contained within Appendix 1 provides an overview of the work undertaken during the 2025/26 financial year to 30 November 2025 against the agreed internal audit plan.
- 4 The report confirms that in the reporting period two audits have been finalised. The business planning audit provided a substantial level of assurance with four medium and one low risk recommendations being agreed. The National Fraud Initiative (NFI) review has confirmed that all matches have been investigated with no issues requiring escalation.

RECOMMENDATIONS

- 5 It is recommended that Members:
 - i) **Note the work undertaken by MIAA during 2025/26**

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 up to 30 November 2025 and confirms that in the reporting period the business planning and NFI reviews were concluded.
- 9 The business planning audit provided substantial assurance with four medium and one low risk recommendations being made for further improvement. These recommendations have been agreed upon by management.
- 10 The Authority participates in the NFI exercise. The purpose of the exercise is to match data held across public sector bodies. The matches in themselves do not confirm fraud but highlight areas for further investigation. The update report confirms that North Wales Fire and Rescue Service (the Service) has undertaken work to investigate each match and no issues of note have been identified that require escalation.

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 an 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.