

**NORTH WALES FIRE AND RESCUE AUTHORITY**  
**AUDIT COMMITTEE**

Minutes of the **Audit Committee** of the North Wales Fire and Rescue Authority held on Monday 15 September 2025 virtually via Zoom. Meeting commenced at 09.30hrs.

**Councillor**

Gareth Sandilands (Chair)  
Tina Claydon  
Ann Davies  
Jeff Evans  
Chrissy Gee  
Ian Hodge  
John Brynmor Hughes  
Gwynfor Owen  
Beverley Parry-Jones (left 10:34)  
Arwyn Herald Roberts  
Austin Roberts

**Representing**

Denbighshire County Council  
Flintshire County Council  
Denbighshire County Council  
Anglesey County Council  
Flintshire County Council  
Flintshire County Council  
Gwynedd Council  
Gwynedd Council  
Wrexham County Borough Council  
Gwynedd Council  
Conwy County Borough Council

**Also present:**

Dawn Docx  
Helen MacArthur  
Anthony Jones  
Elgan W Roberts  
Dafydd Edwards  
Matthew Powell  
Helen Williams  
Angharad Ellis  
Carwyn Rees  
Steve Morris  
Heledd Davies  
Lisa Allington

Chief Fire Officer  
Assistant Chief Fire Officer  
Assistant Chief Fire Officer  
Head of Finance and Procurement  
Treasurer  
Deputy Monitoring Officer  
Monitoring Department, Flintshire CC  
MIAA  
Audit Wales  
Head of ICT  
Translator  
Executive Assistant – minute taker

**1.0 APOLOGIES**

**Name**

Gareth Owens  
Justin Evans

**Representing**

Clerk and Monitoring Officer  
Assistant Chief Fire Officer

**ABSENT**

**Name**

Bryan Apsley  
Marc Jones

**Representing**

Wrexham County Borough Council  
Wrexham County Borough Council

## **2.0 DECLARATIONS OF INTEREST**

2.1 There were no declarations of interest to record.

## **3.0 NOTICE OF URGENT MATTERS**

3.1 It was noted that there had yet been no appointment of a Deputy Chair to the Audit Committee. Nominations for the position were requested but none were forthcoming. It was agreed to postpone this appointment to a later date.

## **4.0 MINUTES OF THE MEETING HELD ON 16 JUNE 2025**

4.1 The minutes of the meeting held on 16 June 2025 were submitted for approval. A proposal was made that they were a true and accurate record of proceedings. This was seconded and passed with all in favour.

### **4.2 RESOLVED to:**

**i) approve the minutes as a true and accurate record of the meetings held, noting the above amendments.**

## **5.0 MATTERS ARISING**

5.1 In relation to paragraph 9 of the previous minutes in connection with the possibility of interest rates decreasing, it was noted that they remained static at the current time. However, most of North Wales Fire and Rescue Service (the Service)'s borrowing was fixed borrowing and so any interest rate changes would have little impact.

5.2 It was asked if the Key Performance Indicator dashboard mentioned in paragraph 10.2 had been finalised and ER responded that it remained a work in progress and once streamlined, would be launched. An interim solution using Excel continued to be in place for the time being.

5.3 It was noted that the Budget Scrutiny Working Group still required representation from Wrexham and the Chair asked that this be resolved outside of the meeting.

## **6.0 WELSH GOVERNMENT CONSULTATION REGARDING THE GOVERNANCE ARRANGEMENTS FOR FIRE AND RESCUE SERVICES IN WALES**

- 6.1 CFO Docx presented the paper on the Welsh Government consultation regarding the governance arrangements for fire and rescue services in Wales, the purpose of which was to bring to Members' attention the publication of a public consultation around future Governance Arrangements for Fire and Rescue Services (FRS) in Wales.
- 6.2 It was noted that the paper provided to Members had been written prior to the release of the consultation.
- 6.3 Members were advised that there would be two Member seminars facilitated to discuss the consultation and the Authority's response to the same and these would be an in-person seminar on 29 September and a virtual seminar on 2 October. Invites would follow in due course.
- 6.4 One Member asked if this consultation was another attempt by the Welsh Government (WG) to create one Welsh Fire and Rescue Authority across Wales, and the CFO responded that this would require primary legislation and there was not time prior to the next Senedd election to bring primary legislation in. It was therefore not part of the consultation. However, this could be a possibility for the future.
- 6.5 The Chair asked if there were any proposals within the consultation to change the way that funding was provided to FRS's, and ACFO HM noted that whilst precept funding would be welcomed, it would again require primary legislation and so was not included in this consultation. Meetings with the local authority Section 151 Officers were planned to discuss the funding aspect of the consultation, although they would be encouraged to consider the wider impact of the consultation as well.

## **6.6 RESOLVED to:**

- i) Note the content of the consultation; and**
- ii) Agree to attend a workshop to scrutinise the proposals and submit a response drafted on behalf of the Authority, setting out Members' views regarding the proposals.**

## **7.0 TREASURY MANAGEMENT REPORT Q1 2025-26**

- 7.1 Elgan Roberts, Head of Finance and Procurement, delivered the Treasury Management Report for Q1 2025-26. The aim of this report was to provide Members of the North Wales Fire and Rescue Authority (the Authority) with an update on the treasury management activity and compliance with the treasury management prudential indicators for the period 1 April 2025 – 30 June 2025.

7.2 The Treasurer drew Members' attention to paragraph 5 of the report which noted that during the first quarter of the year, the investment and borrowing limits had been honoured as set at the beginning of the financial year. Thanks were given to ER for managing the situation so well.

**7.3 RESOLVED to:**

- i) **Note the treasury management activities and prudential indicators for the period 1 April 2025 to 30 June 2025.**

**8.0 CERTIFICATION ON COMPLIANCE WITH LGM 2009 PERFORMANCE ASSESSMENT REQUIREMENTS 2025-26**

8.1 ACFO Jones summarised the Certification on compliance with LGM 2009 performance assessment requirements 2025-26 report, the purpose of which was to confirm to the Audit Committee the outcome of the external audit of the Authority's 2025/26 improvement measures, as required by the Local Government (Wales) Measure 2009 (the Measure).

8.2 The CFO noted how pleasing it was to receive this certification following the move from the previous Annual Improvement Plan to the Community Risk Management Plan (CRMP). This move had brought the Service into line with other FRS's in the UK, and was also the direction that the WG wanted the Service to move in. However, it had still been a risk and so receiving this confirmation was welcomed. The CFO congratulated all those involved.

**8.3 RESOLVED to:**

- i) **Note the audit letter which confirms that the Authority has discharged its responsibilities under the Local Government (Wales) Measure 2009.**

**9.0 THE ECONOMIC CRIME AND CORPORATE TRANSPARENCY ACT 2023**

9.1 Elgan Roberts presented the Economic Crime and Corporate Transparency Act (ECCTA) 2023 paper which provided Members with assurance that North Wales Fire and Rescue Service (the Service) is compliant with the new statutory offence of failure to prevent fraud under the Economic Crime and Corporate Transparency Act 2023, and outlined the controls, training, and governance mechanisms in place to mitigate fraud risk.

9.2 It was asked if similar Authorities had experienced any non-compliance with the Act as yet, and ER confirmed that as the new corporate offence for failure to prevent fraud had only been implemented from 1 September 2025, there had not yet been any adverse experiences.

### **9.3 RESOLVED to:**

- i) Note the Service's compliance with the ECCTA 2023 fraud prevention duty; and**
- ii) Note the current suite of anti-fraud controls and training.**

### **10.0 UPDATED FINANCIAL REGULATIONS**

10.1 ACFO MacArthur delivered the updated Financial Regulations which informed Members of the scheduled review and update of the Authority's Financial Regulations, originally approved in March 2022, and outlined the key changes introduced in the 2025 revision.

10.2 The Treasurer thanked ACFO MacArthur, ER and all involved for bringing these Financial Regulations up to date and within the prescribed timescales.

### **10.3 RESOLVED to:**

- i) Endorse the updated Financial Regulations and recommend their approval to the Authority.**

### **11.0 AUDIT WALES REPORT: PUTTING OUT FUTURE FIRES**

11.1 Carwyn Rees, Audit Wales, introduced the Audit Wales Report: Putting out Future Fires which presented the findings and recommendations of that report on the Authority's approach to targeting fire prevention work.

11.2 He noted that there had been two recommendations made within the report: that the Authority assess where it may have gaps in its approach and should address these gaps to ensure its actions target people with the highest risk; and that the Authority strengthen its understanding of the value added by its prevention activity. This was to support more clearly the targeting of resources to show the value for money achieved.

11.3 AM Paul Kay summarised the detail of the report.

11.4 A Member asked if there would be any use for Artificial Intelligence (AI) in helping process the large quantities of data required to inform the Service's Prevention and Protection efforts, and if there were any emerging trends arising from this report that might result in more use of technology. AM Kay responded that collaborative work with partners across Wales was the priority at the moment and it was not felt that AI would play its part at the current time; however, it remained important to monitor emerging technologies and support the community in making sure that they were aware of the risks in this area and how to mitigate them.

11.5 It was confirmed that an update would be provided in quarter 1 of the 2026/27 financial year.

**11.6 RESOLVED to:**

- i) Note the findings and recommendations of the Audit Wales report;**
- ii) Endorse the development of a targeted improvement plan addressing the two recommendations; and**
- iii) Request a progress update in Q1 of 2026-27 on implementation actions.**

**URGENT MATTERS**

There were no urgent matters to discuss.

It was moved that the meeting progress to Part II and this was proposed and seconded with all in favour. The live stream was terminated.

Part I concluded at 10:18

## **PART II**

### **12.0 INTERNAL AUDIT PROGRESS REPORT 2025-26 AND FOLLOW-UP OF RECOMMENDATIONS**

- 12.1 Angharad Ellis presented the Internal Audit Progress Report 2025-26 and Follow-Up of Recommendations which provided Members with a consolidated update on internal audit activity for the period June to August 2025, including progress against the 2025/26 Audit Plan and follow-up of previously agreed recommendations.
- 12.2 ACFO MacArthur noted that the reason for this item being discussed under Part II was due to the vulnerabilities in relation to Cyber controls. She acknowledged the work of Internal Audit and Service colleagues in relation to this report.
- 12.3 A Member asked if the Sunrise system was fit for purpose in relation to asset tracking and SRM responded that, having seen what other services were doing, it had become apparent that a more bespoke system in relation to asset tracking would be required and was being looked into.
- 12.4 ACFO MacArthur confirmed that the recommendations arising from the report were being addressed but in terms of a response perspective, all appliances and smaller assets were checked daily and so all appliances were properly equipped each day. Asset tracking was not unique to the Service and was also a challenge that existed within other FRS's.
- 12.5 It was asked if MIAA felt that the timelines given to the Service to address these recommendations were appropriate and that the Service had the required resources to be able to do that. AE confirmed that MIAA were confident that they did.
- 12.6 The Chair stressed that urgency in relation to the Service's cyber response was necessary and urged that it be made a priority. ACFO MacArthur confirmed that the service continued to work alongside WG, and collaborative work was taking place with other services across Wales.
- 12.7 SRM confirmed that so far, the Service had not been vulnerable to the same cyber-attacks that had taken place nationally over recent weeks and the existence of the Service's 'Walled Garden' approach meant that any threats should be kept at bay.

## **12.8 RESOLVED to:**

- i) Note the progress made against the 2025/26 Internal Audit Plan;**
- ii) Endorse the follow-up findings and revised implementation timelines; and**
- iii) Support the formalisation of governance arrangements for equipment asset management and cyber assurance.**

## **13.0 PERFECT CIRCLE CONTRACT FOR TRAINING CENTRE**

13.1 ACFO Helen MacArthur presented the Perfect Circle Contract and the Chair noted that there were some items within the contract that were not applicable and asked that this be addressed.

13.2 ACFO MacArthur confirmed that this contract was on the agenda for information purposes in line with the Scheme of Delegation as the value of the contract was more than £1m.

13.3 ER advised that the contract formed part of the SCAPE framework, that the first ten pages were the most appropriate in terms of legalities, and that legal advice had been sought and taken. He further confirmed that the contract had been authorised by the CFO via the digital financial system, Tech One. He confirmed that Gleeds, the main contractor working through the Perfect Circle contract, had a great deal of experience with building training centres and working within the fire and rescue sector.

## **13.4 RESOLVED to:**

- i) Note the content of the Perfect Circle contract.**

Part II concluded 10:42