



24 Cathedral Road / 24 Heol y Gadeirlan
Cardiff / Caerdydd
CF11 9LJ

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.wales / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Councillor Peter Lewis (Chairman)
North Wales Fire and Rescue Authority
Ffordd Salisbury
St Asaph business park
St Asaph
Denbighshire
LL17 OJJ

Reference: 1562A2019-20

Date issued: 1 November 2019

Dear Councillor Lewis

Annual Audit Letter – North Wales Fire and Rescue Authority 2018-19

This letter summarises the key messages arising from my statutory responsibilities under the Public Audit (Wales) Act 2004 and my reporting responsibilities under the Code of Audit Practice.

The Authority complied with its responsibilities relating to financial reporting and use of resources

It is the Authority's responsibility to:

- put systems of internal control in place to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 requires me to:

- provide an audit opinion on the accounting statements;
- review the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources; and
- issue a certificate confirming that I have completed the audit of the accounts.

Fire authorities in Wales prepare their accounting statements in accordance with the requirements of the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. This Code is based on International Financial Reporting Standards.

On 29 July 2019 I issued an unqualified audit opinion on the accounting statements confirming that they present a true and fair view of the Authority's financial position and transactions. My report is contained within the Statement of Accounts. The key matters arising from the accounts audit were reported to members of the Audit Committee in my *Audit of Financial Statements report* on 29 July 2019 and subsequently to the Fire Authority at its meeting later that same day.

I am satisfied that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources

My consideration of the Authority's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed under the Local Government (Wales) Measure 2009 and under the Well-being of Future Generations (Wales) Act 2015.

I am satisfied that the Authority has appropriate arrangements in place to secure economy, efficiency and effectiveness in its use of resources, although in June 2019 I set out in my Annual Improvement Report¹ some areas where improvements could be made.

I issued a certificate confirming that the audit of the accounts has been completed on 29 July 2019

Having given an audit opinion on the financial statements and concluded on the Authority's arrangements to secure economy, efficiency and effectiveness in its use of resources, I was able to certify that the audit was complete when I issued my audit opinion.

Financial audit fee

The financial audit fee for 2018-19 is currently expected to be in line with the agreed fee set out in the Annual Audit Plan.

¹ http://www.audit.wales/system/files/publications/1297A2019-20_NWFRA_AIR_2018-19_Eng_0.pdf

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Derwyn Owen', enclosed in a thin black rectangular border.

Derwyn Owen

For and on behalf of the Auditor General for Wales

cc Simon Smith, Chief Fire Officer
Ken Finch, Section 151 Officer
Helen MacArthur, Assistant Chief Officer