

Report to	Audit Committee
Date	15 June 2026
Lead Officer	Helen MacArthur, Assistant Chief Fire Officer, Finance and Resources
Contact Officer	Angharad Ellis (MIAA)
Subject	Internal Audit Charter 2026/27



PURPOSE OF REPORT

- 1 The purpose of this report is to provide Members with the Internal Audit Charter for the 2026/27 financial year.

EXECUTIVE SUMMARY

- 2 North Wales Fire and Rescue Authority (the Authority) is required to put arrangements in place for the audit of systems of control. As the appointed internal audit provider, MIAA, must comply with the Global Internal Audit Standards to the extent that they are applicable to the public sector.
- 3 As part of this requirement, MIAA, must produce an Internal Audit Charter which confirms the purpose of internal audit, its mandate and responsibilities. The Internal Audit Charter 2026/27 is set out in Appendix 1.

RECOMMENDATIONS

- 4 It is recommended that Members:
 - i) **Note and endorse the Internal Audit Charter 2026/27**

BACKGROUND

- 5 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.
- 6 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.

- 7 The Authority's appointed internal audit function is discharged by MIAA whose work is governed by the Global Internal Audit Standards.

INFORMATION

- 8 The Internal Audit Charter is mandated through Global Internal Audit Standards and is a formal document that defines the internal audit activity's purpose, mandate and responsibility.
- 9 The internal audit charter establishes the internal audit activity's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.
- 10 The Internal Audit Charter for 2026/27 is set out in Appendix 1.

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 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.