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| Report to | Audit Committee |
| Date | 18 September 2023 |
| Lead Officer | Helen MacArthur, Assistant Chief Fire Officer Finance and Resources |
| Contact Officer | Mike Whiteley, Audit Wales |
| Subject | Audit Plan 2023 |



PURPOSE OF REPORT

- 1 The purpose of this report is to confirm the 2023 Audit Plan which details the audit approach and work to be undertaken by Audit Wales as North Wales Fire and Rescue Authority (the Authority)'s statutory auditors.

EXECUTIVE SUMMARY

- 2 Audit Wales is the statutory auditor for the Authority and its work covers the financial statements, the Local Government (Wales) Measure 2009 and the sustainable development principle arising from the Authority's wellbeing objectives.
- 3 The audit plan for 2023 is contained within appendix 1 and confirms the auditor's responsibilities and proposed approach.

RECOMMENDATIONS

- 4 It is recommended that Members:
 - i. Note the scope of the work undertaken by Audit Wales.

IMPLICATIONS

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| Wellbeing Objectives | The audit plan considers the arrangements for delivering the sustainable development principle contained within the Authority's well-being objectives |
| Budget | The consideration of the Authority's arrangements for value for money is contained within the audit plan |
| Legal | The external audit of the Authority's financial statements is a requirement of the Accounts and Audit (Wales) 2014 Regulations |
| Staffing | Not directly applicable |
| Equalities/ Human Rights/ Welsh Language | The performance audit work will consider a range of measures including compliance with equality and Welsh language duties where applicable. |
| Risks | The work of Audit Wales will be planned around known risks. |