Recommendations Follow Up Assignment Report 2026/27

North Wales Fire & Rescue Service

September 2026

Contents

MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation and is for your sole use. If you have any queries regarding this review, please contact the Engagement Manager. To discuss any other issues then please contact the Director.

1 Executive Summary

A key part of the work undertaken by MIAA as your internal auditors involves us making recommendations to improve and strengthen governance, risk management and controls to support the organisation in achieving its objectives. To verify that the benefits of the recommendations are achieved, it is necessary to subsequently follow up on implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process and it is our policy, in accordance with the Internal Audit plan, to revisit previous assignments.

The table overleaf sets out the areas and recommendations which have been reviewed this time and the level of progress which has been made. Our review confirms that good progress has been made in implementing recommendations.

2 Summary of Findings

The table below sets out the areas and recommendations which have been reviewed this time and the level of progress which has been made.

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not yet Followed Up				Comments
			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
2023/24																			
Cyber Organisational Controls Review	6	-	-	1	5	-	-	-	-	-	-	-	-	-	-	-	-	-	6 recommendations have been partially implemented in relation to the following actions: • Incident management and response and threat reporting ***(High)*** • Embedding cyber security, developing a positive cyber security culture and growing cyber expertise ***(Medium)*** • Third party/partner management ***(Medium)*** • Identifying cyber assets ***(Medium)*** • Cyber security regime ***(Medium)*** • Cyber security measures ***(Medium)***

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not yet Followed Up				Comments
			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
																			Revised implementation dates – End of September 2026 Responsible Officer – Head of ICT
2024/25																			
Training Strategy Implementation Plan	4	3	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	1 recommendation has been partially implemented in relation to the following action: • Reporting Arrangements ***(Medium)*** Revised implementation dates – October 2026 Responsible Officer – Head of Training and Development
2025/26																			
Equipment Asset Management	8	2	-	-	4	1	-	-	-	-	-	-	-	-	-	1	-	-	2 recommendations have now been implemented. 5 recommendations have been partially implemented in relation to the following actions: • Lifecycle and Replacement Monitoring ***(Medium)***;

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not yet Followed Up				Comments
			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
																			• Governance Reporting ***(Medium)***; • Policies, Procedures and Strategy ***(Medium)***; • Training ***(Medium)***; • Repairs and Disposals ***(Low)***. Revised implementation dates – April 2027 Responsible Officer – Area Manager Technical Operations and Fleet The implementation due date for 1 recommendation (High Risk) in relation to Asset Tracking System has not yet passed (April 2027).
Business Planning	5	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	2 recommendations have now been implemented. 1 recommendation has been partially implemented in relation to the following action: • Staff appraisals ***(Medium)*** Revised implementation dates – April 2027

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not yet Followed Up				Comments
			C	H	M	L	C	H	M	L	C	H	M	L	C	H	M	L	
																			Responsible Officer – Head of Finance and Procurement The implementation due date for the remaining recommendation (Medium Risk) in relation post evaluation implementation has not yet passed (November 2026).
Key Financial Transactional Processing Controls	4	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	3 recommendations have now been implemented. The implementation due date for 1 recommendation (Low Risk) in relation Standard Operating Procedures (SOPs) has not yet passed (End of September 2026).
Risk Management Core Controls	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	2	1	All implementation due dates have not yet passed (End of September 2026).
TOTAL	31	11	-	1	10	1	-	-	-	-	-	-	-	-	-	2	4	2	

Appendix A: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non- compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: • the efficient and effective use of resources • the safeguarding of assets • the preparation of reliable financial and operational information • compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significantimpact on the achievement of the overall organisation objectives.
Medium	Control weakness that: • has a low impact on the achievement of the key system, function or process objectives; • has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Appendix B: Report Distribution

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Global Internal Audit Standards (UK Public Sector)

Our work was completed in accordance with *Global Internal Audit Standards (UK public sector)*.