Internal Audit Progress Report
Audit Committee (September 2026)

North Wales Fire and Rescue Service

miaa

Contents

Global Internal Audit Standards (UK public sector)

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

Executive Summary

This report provides an update to the Audit Committee in respect of the progress made against the Internal Audit Plan for 2026/27 and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Global Internal Audit Standards (UK public sector).

Comprehensive reports detailing findings, recommendations and agreed actions are provided to the organisation, and are included within the Audit Committee papers. In addition, a consolidated follow up position is reported on a periodic basis to the Audit Committee.

This progress report covers the period 1st June to 31st August 2026.

3 Executive Summary

2026/27 Audit Reviews

The following reviews have been finalised:

- Partnerships and Collaboration (Moderate Assurance)

Overall, we found that there was an adequate system of internal control in place however, in some areas weaknesses in design and/or inconsistent application of controls were identified. The Service has formal contracts in place for the Cartrefi Conwy and OP ATAL partnerships and that these were found to be in alignment with the corporate priorities outlined within the Service's Community Risk Management Plan 2026/27. One high risk recommendation has been raised in relation to the assurance received by the Fire Authority. The reporting arrangements in place should be enhanced to include performance against the specific targets/trajectories outlined in the partnership agreements and assurance should be provided over the effectiveness of the partnership working.

Refer to Appendix C for details of Key Areas and Actions to be Delivered

Follow Up

A summary of the current status of all follow-up activity is included as a separate report.

Audit Plan Changes

Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

There are no current proposals to amend the approved audit plan.

Investors in People (IIP) Gold Accreditation

We are delighted to share that MIAA has been awarded Investors in People (IIP) Gold accreditation for the third consecutive time.

This is a fantastic achievement and recognition of MIAA's culture. Gold accreditation is awarded to organisations that don't just have great people practices in place, but where those practices are consistently experienced and valued by colleagues across the organisation.

Added Value

Briefings

Our latest briefings/blogs/podcasts are:

- Andrew Bowdler Blog: Ambient Voice Technology
- Claire Hammill Blog: The Value Equation

Events

- Developing Tomorrow's Leaders (18th September 2026): This session will explore the importance of effective leadership succession in today's evolving organisational landscape, highlighting what good practice looks like in action.

Appendix A: Contract Performance

The Global Internal Audit Standards (UK public sector) state that 'In the UK public sector, a chief audit executive must prepare such an overall conclusion at least annually in support of wider governance reporting, mindful of any specific sector obligations or processes. This overall conclusion must encompass governance, risk management and control.'

The table summarises the delivery of your Head of Internal Audit Opinion for 2026/27:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Audit Committee Reporting
Risk Management – Core Controls		Q4 delivery		June 2027
Partnerships and Collaboration	✓	Completed	Moderate	September 2026
Key Financial Controls		Q3 delivery		March 2027
National Fraud Initiative		Q3 delivery		March 2027
Recruitment and Promotion Processes		Q3 delivery		March 2027
AI Governance		Q3 delivery		March 2027
Follow Up				
Q1	N/A	Completed	N/A	June 2026
Q2	N/A	Completed	N/A	September 2026
Q4	N/A	Q4 delivery		June 2027

Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Audit Committee	Green	No issues to report
Issue a Client Satisfaction Questionnaire following completion of every audit.	Every Final report includes a questionnaire for client feedback	Green	
Percentage of recommendations raised which are agreed	Each Audit Committee	Green	
Percentage of recommendations which are implemented	Follow Up will be reported twice per year	Green	
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 65% qualified staff. The Senior Team delivering the Internal Audit Service to NWFRS are CCAB/IIA qualified.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. MIAA conforms with the Global Internal Audit Standards (UK public sector).

Appendix C: Key Areas from our Work and Actions to be Delivered

Report Title	**Partnerships and Collaboration**			
Executive Sponsor	Assistant Chief Fire Officer			
Assurance Level	Moderate			
Objective	To evaluate the effectiveness of the systems to govern, and performance manage collaboration and partnership arrangements, to assure value for money.			
Recommendations	0 x Critical	1 x High	4 x Medium	1 x Low
Summary	• The Service (NWFRS) has a Service Agreement in place with Cartrefi Conwy that runs from the 1st April 2024 and 31st March 2027, which had been signed by both parties upon commencement of the contract. • A review of the Service Agreement identified that roles and responsibilities of the Home Safety Support Worker (job description and key objectives 2024-2027 included in the appendix) were clearly defined along with the remuneration and payment terms. • Appendix 2 of the Service Agreement set out the required outcomes for monitoring against along with required timescales for monitoring. • A Fire Core Group has been established to provide oversight of fire safety for Cartrefi Conwy. We were provided with an extract of the Fire Core Group minutes for meetings held in April and February 2026 directly from Cartrefi Conwy which confirmed attendance by both the Service and representatives of Cartrefi Conwy. • We identified that activity in relation to Cartrefi Conwy has been reported at the Fire Core Group meetings which covered the number of safe and well checks carried out, referrals received, number of incidents and an overview of training provided.			

	• The Service has a Memorandum of Understanding (MOU) in place for the OP ATAL contract (dated April 2025) which covered the period up to the end of 2024 (or until the current funding ended). We noted that funding has not yet ceased, therefore the MOU still applied at the time of the audit and was under review. • Walkthrough testing confirmed that a letter had been received in March 2025 from Welsh Government confirming award of funding in relation to OP ATAL for the financial year 2025/26. A further email was received from the Police Liaison Officer for Gwent Police (who is the seconded lead for the partnership) in February 2026 stating that the funding had been agreed until the end of December 2026. • Our review of the MOU identified that roles and responsibilities of all parties have been defined along with the required resources from each of the areas including NWFRS. • Schedule 2 in the funding letter 2025/26 detailed specific targets to be monitored against and the financial commitments involved in the partnership. • During our review we were informed that several groups run by Welsh Government meet to monitor the OP ATAL partnership e.g. All Wales Road Safety meeting and the Wales Roads Policing Regional Strategic Group. • MIAA were provided with an email directly from Welsh Government to confirm that Go Safe Quarterly review meetings have been held (All Wales meeting) to discuss progress against the grant objectives (as outlined in Schedule 2 of the funding letter 25/26). We were provided with an example from 2025/26 which covered Quarters 1-3 all of which had been rated green by Welsh Government. • Our review identified that the overall processes documented within the Service Agreement/MOU for both contracts have been generally operating in practice. However, some areas for enhancement have been identified *(See Recommendation 3).*

	• Our review of the Service's Community Risk Management Plan 2026/27 approved by the Fire Authority in April 2026 found that partnership activity in relation to Cartrefi Conwy and OP ATAL aligned to the corporate priorities. • A review of the quarterly Prevention and Protection Performance Committee meeting papers and minutes from October 2025 to April 2026 identified that a Prevention update report has been provided at each meeting. This provides an update on the overall departments objectives and provides an overview on performance and activity e.g. number of safe and well checks carried out, actions taken to support the most vulnerable to fires in their home, OP ATAL figures (including number of driver engagements and traffic offences reported). • A Terms of Reference was found to be in place for the Prevention and Protection Performance Committee (dated September 2025) which reflected that the Prevention update report against the departments objectives was a standing agenda item and that one role of the committee was to ensure the Service has strategic, effective and collaborative working partnerships that meet the strategic needs of the Service. • A review of the Quarterly Performance Monitoring reports provided to the Executive Panel and subsequently to the Fire Authority during 2025/26 found that performance and activity in relation to Cartrefi Conwy and OP ATAL have been reported as part of the quarterly report. The report provides an update on indicators such as the number of safe and well checks undertaken in the quarter, number of roadside presentations and number of fines provided to drivers. • The Quarter 4 2025/26 Performance Monitoring report also provided an annual summary of the activity undertaken during the year, that was reported to the Executive Panel in May 2026 and was due to go to the FRA meeting in July 2026. It was noted that the report stated that the team continued to work in partnership with North Wales Police in educating drivers on the "Fatal 5" as well as number of roadside presentations delivered, and number of drivers issued with driving related prosecutions.
Key Areas Agreed for Action	• The Prevention update report that has been reported quarterly to the Prevention and Protection Performance Committee does not provide assurance on the effectiveness of the collaboration

	agreements in place. A review of the Quarterly Performance Monitoring reports during 2025/26 found that performance and activity in relation to the Cartrefi Conwy and OP ATAL contracts have been reported. However, the reports do not provide assurance on the effectiveness of the collaboration agreement with Cartrefi Conwy. In relation to OP ATAL, the Quarter 4 2025/26 Performance Monitoring report (that was reported to the Executive Panel on 28th May 2026 and is due to go to the Fire Authority on 20th July 2026) stated that the team continued to work in partnership with North Wales Police in educating drivers. However, the performance reported has not been measured against the specific targets/trajectories as outlined in the partnership agreements. (High Risk) • Cartrefi Conwy - we were required to request the Fire Core Group meeting papers directly from Cartrefi Conwy. A Terms of Reference was found to be in place for the Fire Core Group however this was not dated. OP ATAL - we were only provided with some evidence of the various meetings in place for the partnership e.g. All Wales Road Safety meeting, Wales Roads Policing Regional Strategic Group. Due to the complexity of the partnership, we could not confirm the governance and reporting arrangements in place that oversees the partnership. Our review of meeting minutes we had been provided with during the review evidenced discussion around specific interactions between the partners (e.g. training, incidents, actions taken to support the most vulnerable, actions around the Fatal 5 to target the most at risk) where areas for development had been identified. However, we could not confirm that there has been a formal assessment of the overall effectiveness of the collaboration arrangements, with input from the partners, in respect of outcomes and lessons learned. (Medium Risk) • Cartrefi Conwy - A review of Fire Core Group minutes confirmed that partnership activity is reported such as the number of Safe and Well Checks undertaken, number of referrals, incidents and an overview of training provided. However, all objectives listed in the contract in Appendix 2 have not been specifically captured, monitored and reported against. OP ATAL - MIAA liaised directly with Welsh Government in relation to the Go Safe Quarterly review meetings. MIAA were received an email from Welsh Government to confirm that meetings have been held to discuss progress against the grant objectives (as outlined in Schedule 2 of the funding letter 2025/26).

	We were provided with an example from 2025/26 which covered quarters 1-3 all of which had been rated as green by Welsh Government. (Medium Risk) • During the review we identified that the OP ATAL contract has been extended until the end of December 2026 and at the time of the review the Service was unsure whether this would be extended again. A risk associated with the extension of the OP ATAL contract has not been included on the risk register. (Medium Risk) • The Service is in the process of implementing a Contract Repository on the TechOne system to support the end-to-end process from contracting to invoicing including monitoring of contract particulars e.g. contract expiry dates, renewal periods. (Medium Risk) • The copy of the OP ATAL MOU provided during the review was found to have been signed by the Welsh Government and NWFRS, however it was noted that it had not been signed off by all parties. (Low Risk)

Appendix D: 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 significant impact 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.

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

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