

Report to	<b>Audit Committee</b>
Date	<b>15 December 2025</b>
Lead Officer	<b>Helen MacArthur, Assistant Chief Fire Officer Finance and Resources</b>
Contact Officer	<b>Helen MacArthur</b>
Subject	<b>Audit Wales – National Fraud Initiative</b>



## PURPOSE OF REPORT

- 1 The purpose of this item is to present to Members the Audit Wales report on the biennial UK wide counter fraud exercise known as the National Fraud Initiative. The report provides the background to the initiative and a summary of the matches for North Wales Fire and Rescue Authority (the Authority). In Wales this initiative falls under the statutory powers of the Auditor General for Wales.

## EXECUTIVE SUMMARY

- 2 The Authority is required to participate in the biennial UK wide counter fraud initiative through the sharing of agreed electronic data sets. The data sets are analysed against submissions from other public bodies and where a match is identified this is passed back to the relevant body for further consideration.
- 3 The report contained within Appendix 1 provides an overview of the National Fraud Initiative (NFI) and the data matches for the Authority. A match in itself does not provide evidence of fraud but does highlight areas where further explanation is required.
- 4 The review of all matches is undertaken by the Authority's Finance Team with oversight and assurance being provided by the Authority's internal auditor. The internal auditor's report is provided within item 7 of today's agenda and confirms that all matches have been reviewed. The work undertaken confirms that none of the matches have required formal investigation due to fraud.

## RECOMMENDATIONS

5 It is recommended that Members:

- i) **Note the background to the National Fraud Initiative and the matches for the Authority; and**
- ii) **Note the assurances provided by the Authority's internal auditor within its update report for this Committee.**

## IMPLICATIONS

Well-being Objectives	This report confirms that the Authority's obligations to prevent and detect fraud.
Budget	The work undertaken has been achieved within budget and without the need for further resources
Legal	The Audit Wales report confirms the responsibilities of the Authority.
Staffing	None
Equalities/Human Rights/ Welsh Language	None
Risks	Compliance with the national fraud initiative supports the assurance that the Authority has appropriate arrangements in place for the management of fraud risks.