

## North Wales Fire and Rescue Authority Annual Audit Summary 2023



This is our audit summary for North Wales Fire and Rescue Authority. It shows the work completed since the last Annual Audit Summary, which was issued in February 2023. Our audit summary forms part of the Auditor General for Wales' duties.

More information about these duties can be found on our [website](#).

### About the Fire and Rescue Authority

#### Key facts

Fire and Rescue Authorities (FRAs) consist of nominated elected members, representing the local authorities across the FRA area as a whole.

North Wales FRA is made up of 28 councillors who represent their constituent authorities and the following political parties:

- Conservative: 3
- Independent: 11
- Labour: 6
- Plaid Cymru: 8

The FRA spent £38.64 million on providing services during 2022-23 which is a 4.97% decrease on 2021-22<sup>1</sup>.

As at 31 March 2023, the FRA had £1.48 million of general fund reserves and £6.22 million in earmarked reserves.

FRAs have a statutory obligation under the Fire and Rescue Services Act 2004 to maintain a Fire and Rescue Service capable of dealing effectively with all calls for assistance in the case of fire and other emergencies.

The Welsh Government has overarching responsibility for determining policy on FRAs. At a local level, FRAs must meet the requirements of the Local Government (Wales) Measure 2009 and the Well-being of Future Generations (Wales) Act 2015, as well as the Welsh National Framework for Fire and Rescue Services.

<sup>1</sup> Source: 2022-23 Statement of Accounts

## Key facts

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Most of the funding for the three FRAs in Wales is received by way of a levy from the local unitary authorities within their area. The contribution is based on population numbers.

## The Auditor General's duties

### We completed work during 2022-23 to meet the following duties

- **Audit of Accounts**

Each year the Auditor General audits the Authority's financial statements to make sure that public money is being properly accounted for.

- **Continuous improvement**

The Authority also has to put in place arrangements to make continuous improvements, including related plans and reports, and the Auditor General has to assess whether the Authority has met these requirements.

- **Value for money**

The Auditor General examines whether the Authority has put in place arrangements to get value for money for the resources it uses, and he has to be satisfied that it has done this.

- **Sustainable development principle**

Public bodies need to comply with the sustainable development principle when setting and taking steps to meet their well-being objectives. The Auditor General must assess the extent to which they are doing this.



**To meet the Auditor General's duties we complete specific projects. We take the findings of our audit work into account when assessing whether the Authority has put in place arrangements to secure value for money. Our findings and conclusions are summarised below.**

## What we found

### **Audit of North Wales Fire and Rescue Authority's 2022-23 Accounts**

Each year we audit the Authority's financial statements.

#### **For 2022-23:**

- the draft statements were presented for audit on 3 July 2023. This was before the deadline of 31 July 2023 set by Welsh Government.
- the draft statements presented for audit were of high quality.
- the Auditor General gave an unqualified true and fair opinion on the Authority's financial statements on 24 October 2023, before the deadline agreed with Welsh Government of 30 November 2023. The audit was delivered later than in previous years mainly due to the impact of new auditing standard requirements. These were covered in our audit plan considered by the Audit Committee on 18 September 2023.
- the Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were consistent with the financial statements prepared by the Authority and with our knowledge of the Authority.
- a small number of changes were made to the Authority's financial statements arising from our audit work, which were reported to the Fire and Rescue Authority meeting in our Audit of Financial Statements Report in October 2023.
- the Auditor General issued the certificate confirming that the audit of accounts for 2022-23 has been completed.

## Continuous improvement

The Auditor General certified that the Authority has met its legal duties for improvement planning and reporting and believes that it is likely to meet the requirements of the Local Government (Wales) Measure 2009 during 2022-23.

## Local project - False Fire Alarm Reduction

In October 2023 we published our report on reducing false fire alarms within the Authority. We concluded that Authority has significantly reduced the number of non-domestic false fire alarms it attends but needs to address financial risks and capacity issues to ensure its risk-based approach is sustainable. Our findings across the three Welsh Fire Authorities were published in a national [report](#) in October 2023.

## Local government studies

As well as local work at each authority, each year we also carry out studies across the local government sector to make recommendations for improving value for money. Since the last annual improvement report, we have published the following reports which may be useful to the Authority, which can be found on our website.

- [Springing Forward – Lessons from our work on workforce and assets](#)
- [‘Cracks in the Foundations’ – Building Safety in Wales](#)

## Planned work for 2023-24

We also looked at the key challenges and opportunities facing the Authority. These could have an effect on the Authority’s ability to meet its legal obligations in relation to the sustainable development principle, continuous improvement, and the use of its resources.

Our planned work for 2023-24 includes:

- Targeted High Risk Prevention

The Auditor General is independent of government, and is appointed by Her Majesty the Queen. The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General. The Wales Audit Office is held to account by the Senedd.

The Auditor General audits local government bodies in Wales, including unitary authorities, police, fire and rescue authorities, national parks, and community councils. He also conducts local government value for money studies, assesses compliance with the remaining requirements of the Local Government (Wales) Measure 2009 and may undertake special inspections under the Local Government and Elections (Wales) Act 2021.

Beyond local government, the Auditor General is the external auditor of the Welsh Government and its sponsored and related public bodies, the Senedd Commission, and National Health Service bodies in Wales.

Audit Wales is the non-statutory collective name for the Auditor General for Wales and the Wales Audit Office, which are separate legal entities with their own legal functions, as described above. Audit Wales is not a legal entity.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

This document is also available in Welsh.