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| Report to | Audit Committee |
| Date | 16 June 2025 |
| Lead Officer | Helen MacArthur, Assistant Chief Fire Officer, Finance and Resources |
| Contact Officer | Angharad Ellis (MIAA) |
| Subject | Internal Audit Progress Report June 2025 |



PURPOSE OF REPORT

- 1 The purpose of this report is to provide Members with an update of the work undertaken by North Wales Fire and Rescue Authority's (the Authority) internal audit providers, MIAA, for the 2024/25 financial year and for the period to 31 May 2025.

EXECUTIVE SUMMARY

- 2 The Authority is required to put arrangements in place for the audit of systems of control. MIAA was appointed in June 2023 to provide internal audit services to the Authority.
- 3 The report contained within Appendix 1 provides an overview of the work undertaken during the 2024/25 financial year against the agreed internal audit plan and progress to 31 May 2025.
- 4 The report contained within Appendix 2 provides an update of the progress made in implementing the agreed recommendations arising from previous reports.

RECOMMENDATIONS

- 5 It is recommended that Members:
 - i) Note the work undertaken by MIAA during 2024/25; and
 - ii) Note the progress made in implementing the agreed recommendations.

BACKGROUND

- 6 The Accounts and Audit (Wales) Regulations 2014 (the Regulations) require the Authority to make proper and effective arrangements for systems of internal control. This includes the arrangements for the management of risk and adequate and effective financial management.
- 7 The Regulations also require an adequate and effective internal audit of the systems of internal control, the findings of which must be reported to Members of the Authority. The Authority is required to approve the Statement of Internal Control annually.

INFORMATION

- 8 The report contained within Appendix 1 provides an overview of the work undertaken during 2024/25 and confirms that the agreed plan was fully delivered.
- 9 The report contained at Appendix 2 provides an update on the progress of implementing the recommendations from previous reports.

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| Wellbeing Objectives | The operation of financial systems that are properly controlled supports the delivery of the well-being objectives and longer term sustainability of services. |
| Budget | Assurance on the existence and operation of internal controls supports the effective budget setting process. |
| Legal | An effective internal audit arrangement is a requirement of the Accounts and Audit (Wales) 2014 Regulations |
| Staffing | The review of key financial systems including payroll provide assurance that controls are present an that payments are in accordance with agreed policies and procedures. |
| Equalities/ Human Rights/ Welsh Language | The engagement lead with MIAA is bi-lingual and reports will be subject to normal translation processes. |
| Risks | The internal audit of core financial processes supports the effective identification and management of risks. |