

**NORTH WALES FIRE AND RESCUE AUTHORITY**  
**AUDIT COMMITTEE**

Minutes of the **Audit Committee** of the North Wales Fire and Rescue Authority held on Monday 16 June 2025 virtually via Zoom. Meeting commenced at 09.30hrs.

**Councillor**

Mark Young (Chair)  
Bryan Apsley  
Tina Claydon  
Ann Davies  
Sharon Doleman  
John Brynmor Hughes  
Gareth R Jones  
Marc Jones  
Arwyn Herald Roberts  
Austin Roberts

**Representing**

Denbighshire County Council  
Wrexham County Borough Council  
Flintshire County Council  
Denbighshire County Council  
Conwy County Borough Council  
Gwynedd Council  
Conwy County Borough Council  
Wrexham County Borough Council  
Gwynedd Council  
Conwy County Borough Council

**Also present:**

Helen MacArthur  
Justin Evans  
Anthony Jones  
Elgan W Roberts  
Dafydd Edwards  
Gareth Owens  
Matthew Powel  
Angharad Ellis  
Kieran Vickery  
Carwyn Rees  
Timothy Buckle  
Steve Morris  
Marian Lloyd Rees  
Lisa Allington

Assistant Chief Fire Officer  
Assistant Chief Fire Officer  
Assistant Chief Fire Officer  
Head of Finance and Procurement  
Treasurer  
Monitoring Officer  
Assistant Monitoring Officer  
MIAA  
Audit Wales  
Audit Wales  
Audit Wales  
Head of ICT  
Translator  
Executive Assistant – minute taker

**1.0 APOLOGIES**

**Councillor**

Beverley Parry-Jones  
Gwynfor Owen (Deputy Chair)

**Representing**

Wrexham County Borough Council  
Gwynedd Council

**ABSENT**

Marion Bateman  
Jeff Evans

Flintshire County Council  
Anglesey County Council

## **2.0 DECLARATIONS OF INTEREST**

2.1 There were no declarations of interest to record.

## **3.0 NOTICE OF URGENT MATTERS**

3.1 No notices of urgent matters were submitted.

## **4.0 MINUTES OF THE MEETING HELD ON 17 MARCH 2025**

4.1 The minutes of the meeting held on 17 March 2025 were submitted for approval. A proposal was made that they were a true and accurate record of proceedings. This was seconded and passed with all in favour.

### **4.2 RESOLVED to:**

**i) approve the minutes as a true and accurate record of the meetings held, noting the above amendments.**

## **5.0 MATTERS ARISING**

5.1 There were no matters arising.

## **6.0 HEAD OF INTERNAL AUDIT OPINION AND ANNUAL REPORT 2024/25**

6.1 Angharad Ellis from MIAA was welcomed to the meeting and presented the Head of Internal Audit Opinion and Annual Report for 2024/25, a report that was required annually to enable North Wales Fire and Rescue Authority (the Authority) to conduct a review of the effectiveness of its system of Internal Control.

6.2 It was noted that CIPFA's Public Sector Internal Audit Standards 2017 required the Head of Internal Audit to provide the Audit Committee with assurance on the whole system of internal control, including the adequacy of risk management and corporate governance arrangements. The report analysed the work of the Internal Audit Service for 2024/25 and contained the assurance statement based on the work of Internal Audit during the year ended March 2025.

6.3 Angharad Ellis confirmed that overall the level of assurance on the internal controls was substantial. It was highlighted that limited assurance had been given in relation to the risk management arrangements and Members asked if there was a plan to deliver improvements in this area. Angharad responded that recommendations had been agreed and follow up arrangements were in place.

#### **6.4 RESOLVED to:**

- i) note the content of the Head of Audit and Procurement's Annual Report and the overall 'opinion' upon the adequacy and effectiveness of the Authority's framework of governance, risk management and control**

#### **7.0 INTERNAL AUDIT PROGRESS REPORT JUNE 2025**

- 7.1 Angharad Ellis was invited to present the Internal Audit Progress Report June 2025, the purpose of which was to provide Members with an update of the work undertaken by the Authority's internal audit providers, MIAA, for the 2024/25 financial year and for the period to 31 May 2025.
- 7.2 The Chair noted that he had recently been in a meeting with Officers around the content of this report and felt that there remained some work to be done in relation to risk. ACFO Jones responded that progression with risk management was ongoing and close collaboration with MIAA continued.
- 7.3 A Member asked if bringing forward the cyber security risk should be considered as it appeared to be prevalent globally at the current time. Angharad responded that a further review of cyber security was scheduled for 2026/27, and a deep dive had taken place as part of the 2024/25 plan with recommendations due to be followed up this year to ensure completion. It was also the first risk on the Strategic Risk Register.
- 7.4 ACFO MacArthur further confirmed that work continued towards the Cyber Assurance Framework, the Welsh Government public sector model, but there felt that there could be a separate session to provide information to Members on arrangements, key risks, and the direction being worked on. It was agreed that Members would be further updated at a future date, either as a Part II item or in a separate meeting. It was agreed that this was an important issue that should permeate day to day activities for all staff.
- 7.5 Steve Morris, Head of ICT, confirmed that focus was on the Cyber Assessment Framework as the Welsh Local Government Association (WLGA) was leading this essential piece of work, pushing for all public sectors to achieve that in 2025. A further meeting would take place with MIAA within the next few weeks in order to assess progress against agreed recommendations.
- 7.6 ACFO Jones also advised that, as a Strategic Risk it was directly assigned to the Information Steering Committee, and that regular meetings took place with both the Chair and Deputy Chair of the Authority to discuss the Risk Register on a regular basis.

## **7.7 RESOLVED to:**

- i) Note the work undertaken by MIAA during 2024/25; and**
- ii) note the progress made in implementing the agreed recommendations.**

## **8.0 SAFEGUARDING ANNUAL UPDATE 2024-25**

- 8.1 ACFO Anthony Jones delivered the Safeguarding Annual Update for 2024-25, a document which outlined the safeguarding activities undertaken by North Wales Fire and Rescue Service (the Service) between 1 April 2024 and 31 March 2025. It reaffirmed the Service's commitment to protecting vulnerable individuals across North Wales, detailing the number and nature of safeguarding referrals made for both children and adults at risk. The report also highlights the proactive role of staff in identifying and responding to signs of abuse, neglect, and exploitation.
- 8.2 A Member asked about the workload associated with making referrals as some areas appeared to be underreported, and ACFO Jones responded that the process was straightforward and well embedded within the Service. However, there was a plan in place to make improvements and it remained an area of dedicated focus with resources made available as required.
- 8.3 A Member asked if there were any trends in the data, and ACFO Jones agreed that further data analysis would be carried out and fed back to Members outside of the meeting.
- 8.4 ACFO Evans noted that these safeguarding referrals were generally made in connection with persons that were not already known to other partner agencies and so this was an important area of work.

## **8.5 RESOLVED to:**

- i) Expand internal training capacity by supporting staff to achieve higher safeguarding qualifications;**
- ii) enhance safeguarding awareness in low-referral areas like Wrexham and Ynys Môn through targeted outreach and training;**
- iii) strengthen data collection and analysis to better monitor trends and inform strategic decisions; and**
- iv) implement functional safeguarding leads across all operational areas to ensure consistent practice and leadership.**

## **9.0 TREASURY MANAGEMENT REPORT FOR YEAR 2024/25**

- 9.1 Dafydd Edwards presented Members with the Treasury Management Report for Year 2024/25 which provided an update on the treasury management activity and compliance with the treasury management prudential indicators for the period 1 April 2024 – 31 March 2025.
- 9.2 A Member asked if there were any concerns moving forward, and the Treasurer responded that the global risks currently were concerning but in terms of their impact on the economic scenario, this was difficult to predict. Interest rates looked likely to decrease and so it had not impacted on the Service's borrowing costs yet; however, any escalation in the global arena might impact on inflation and as a result, the interest rates on borrowing might begin to increase.

### **9.3 RESOLVED to:**

- i) note the treasury management activities and prudential indicators for the period 1 April 2024 to 31 March 2025.**

## **10.0 WELSH FIRE AND RESCUE SERVICES' PROCUREMENT STRATEGY 2025- 2030**

- 10.1 Elgan Roberts delivered the Welsh Fire and Rescue Services' Procurement Strategy 2025- 2030, a common framework for all three fire and rescue services in Wales to deliver efficiencies, value for money and other benefits in relation to the acquisition of goods and services.
- 10.2 Elgan confirmed that background work was being carried out to capture the data and set up both a dashboard and Key Performance Indicators (KPI)'s moving forward. These were yet to be decided, but once they had, Members would be advised.
- 10.3 Officers were thanked for their hard work in this area, and for the executive summary within the report which clearly summarised its content.

### **10.4 RESOLVED to:**

- i) Note and endorse the All-Wales Procurement Strategy 2025-2030**

## **11.0 BUDGET SETTING 2026-27**

- 11.1 Elgan Roberts provided Members with a verbal update around the Budget Setting for 2026-27.
- 11.2 He noted that this updated looked ahead to the 2026/27 financial year and the work required over the next six months to set a fair and realistic budget.

- 11.3 In line with previous years, it was requested that a Budget Scrutiny Working Group be established to ensure financial oversight by the Authority. For this year, the budget-setting process had been reviewed to align more closely with the work of the planning, transformation, and risk management teams.
- 11.4 The intention was for the group to begin by reviewing the risks and how they fed into departmental objectives, and to receive an update on the training centre project. The focus would then move to income from partnerships and levies, reserves, and the new template for business cases, followed by a look at departmental budgets, a review of revenue requirements over three years and the ten-year capital plan to build a medium-term plan. The first draft version of the budget would be expected towards the end of September.
- 11.5 The second iteration of the budget would then be reviewed, with a particular emphasis on efficiency and savings. The aim would be to present the full budget in November, ensuring that all business cases had been approved. A reserve session would be scheduled in December in case any adjustments were required.
- 11.6 It was important to ensure that each local authority was represented, with a deputy attending if the nominated Member was unable to. Members agreed that the Budget Scrutiny Group was an effective and worthwhile group and should be continued. Nominations to be provided to Member Services.
- 11.7 The Treasurer asked for it to be noted that he had appreciated the work of this group over the last couple of years, and that he felt it had an important role in scrutinising the budget and communicating with local authorities at an early stage in relation to the proposed levies.

**11.8 RESOLVED to:**

- i) Note the information provided and for a representative from each local authority to be submitted to Member Services.**

**12.0 DRAFT STATEMENT OF ACCOUNTS 2024-25**

- 12.1 ACFO MacArthur presented the unaudited Statement of Accounts for 2024-25, including the revenue and capital outturn, balance sheet position, and usable reserve position for the Authority. Thanks were given to the Finance team, especially the Head and Deputy Head of the department, for all their hard work in producing this extensive and informative document within the statutory timescales.

- 12.2 ACFO MacArthur highlighted the detailed narrative report within the Statement of Accounts which provided a good overview of the Authority including key financial information. ACFO MacArthur confirmed that the outturn position was a surplus of £0.293m which included additional funding to support employer pension costs, payroll costs, grants and movements between reserves. The useable reserves at the year-end amounted to £10.879m and ACFO MacArthur noted that a breakdown was provided within Note 8 of the Statement of Accounts. An overview of the main reserves was provided.
- 12.3 A Member asked if the reserves held were enough to cover any risks, and ACFO MacArthur confirmed that they provided financial resilience against known issues, including higher than expected activity.
- 12.4 ACFO MacArthur outlined the responses provided to Audit Wales in respect of enquiries relating to fraud, compliance with laws and regulations and related party transactions. It was confirmed that the response had been approved by the Chair of the Fire Authority.
- 12.5 The Treasurer confirmed that he was happy to sign these draft accounts and thanked ACFO MacArthur, the Head and Deputy Head of Finance, and the remainder of the Finance department for the hard work that had been put into compiling these accounts. He further noted that Audit Wales had already commenced auditing them.

**12.6 RESOLVED to:**

- i) Note the unaudited revenue and capital outturn position;**
- ii) Note the unaudited balance sheet position;**
- iii) Note and endorse the movement to and from reserves; and**
- iv) Endorse the response to Audit Wales in relation to matters of governance relevant to the Statement of Accounts.**

**13.0 ANNUAL GOVERNANCE STATEMENT 2024-2025**

- 13.1 ACFO Anthony Jones presented to Members of the Audit Committee a draft Annual Governance Statement (AGS), as required by The Accounts and Audit (Wales) Regulations 2014, prior to submission to Audit Wales by the deadline of 31 May 2025.

**13.2 RESOLVED to:**

- i) Agree the proposed actions for 2024/25;**
- ii) to note that the draft Annual Governance statement was submitted to Audit Wales prior to the deadline of 31 May; and**
- iii) authorise that submission to Audit Wales prior to 31 May 2025.**

## **14.0 AUDIT PLAN 2025**

- 14.1 Kieran Vickery from Audit Wales was welcomed to the meeting, along with Carwyn Rees and Tim Buckle, and advised Members that the purpose of this report was to confirm the 2025 Audit Plan which detailed the audit approach and work to be undertaken by Audit Wales as the Authority's statutory auditors.
- 14.2 Tim confirmed that the main focus of their work this year was on financial sustainability and the best time to carry out performance audit work would be identified in due course.
- 14.3 A Member asked, under the performance audit, if this would include work carried out on the Service's response to domestic dwelling fires, and if the plan was fit for purpose. Tim Buckle responded whilst they had a main area of focus for their work, their recommendations from previous work and the responses to them were continually monitored along with any risks that might come to light, and that plans were amended accordingly.
- 14.4 It was further asked, if there were any issues, how would Members be kept advised of that and Tim Buckle responded that they would communicate this to Members through the appropriate channels.

### **14.5 RESOLVED to:**

- i) **Note the scope of the work undertaken by Audit Wales.**

## **15.0 URGENT MATTERS**

- 14.1 There were no urgent matters to discuss.

Meeting closed 10:55