

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 March 2026 virtually via Zoom. Meeting commenced at 09.30hrs.

Councillor

Gareth Sandilands (Chair)
Tina Claydon (Deputy Chair)
Ann Davies
Chrissy Gee (left 10.22)
Ian Hodge
John Brynmor Hughes
Gareth R Jones
Gwynfor Owen (left 10:14)
Beverley Parry-Jones (left 10:24)

Representing

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

Also present:

Helen MacArthur	Assistant Chief Fire Officer
Elgan W Roberts	Head of Finance and Procurement
Dafydd Edwards	Treasurer
Gareth Owens	Clerk and Monitoring Officer
Angharad Ellis	MIAA
Timothy Buckle	Audit Wales
Heledd Davies	Translator
Lisa Allington	Executive Assistant – minute taker

1.0 APOLOGIES

Name

Jeff Evans
Arwyn Herald Roberts

Representing

Anglesey County Council
Gwynedd Council

ABSENT

Name

Bryan Apsley
Marc Jones
Austin Roberts

Representing

Wrexham County Borough Council
Wrexham County Borough Council
Conwy County Borough Council

2.0 DECLARATIONS OF INTEREST

2.1 There were no declarations of interest to record.

3.0 NOTICE OF URGENT MATTERS

3.1 There were no notices of urgent matters.

4.0 MINUTES OF THE MEETING HELD ON 15 DECEMBER 2025

4.1 The minutes of the meeting held on 15 December 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 It was noted that the budget had now been approved by the full North Wales Fire and Rescue Authority (the Authority) and the levy had been communicated to local authorities.

4.3 **RESOLVED to:**

i) approve the minutes as a true and accurate record of the meetings held.

5.0 AUDIT OF NORTH WALES FIRE AND RESCUE AUTHORITY'S ASSESSMENT OF PERFORMANCE 2024/25

5.1 ACFO Anthony Jones delivered the Audit of the Authority's Assessment of Performance 2024/25 which presented the outcome of the external audit of the Authority's Assessment of 2024-25 Performance, as required by the Local Government (Wales) Measure 2009 (the Measure).

5.2 **RESOLVED to:**

i) Note the audit letter which confirms that the Authority has discharged its responsibilities under the Local Government (Wales) Measure 2009.

6.0 AUDIT WALES – ANNUAL AUDIT SUMMARY 2025

6.1 Timothy Buckle from Audit Wales was welcomed to the meeting and presented Audit Wales's Annual Audit Summary 2025.

- 6.2 It was noted that this report was standard and there were no new developments to report.
- 6.3 ACFO HM confirmed that the Auditor General had written to confirm that the accounts had been submitted on time against a difficult backdrop for the public sector, and that as an organisation, procedures were in place to ensure that this continued with preparations for the next audit in hand.
- 6.4 It was asked if a new Audit Wales Plan was in development, and Timothy confirmed that this was updated annually and the next iteration would cover the 2025-26 accounts and 2026-27 performance audit.
- 6.5 ACFO MacArthur confirmed mechanisms were in place within the Service to address any recommendations arising from audits carried out.
- 6.6 It was asked whether all well-being objectives had been completed, and ACFO Jones confirmed that the Service was on course to deliver against these and that monitoring took place via the Community Risk Management Implementation Plan (CRMIP).
- 6.7 The Clerk noted that continuous improvement was apparent to Members through the work demonstrated by officers, for example the identification of the need to improve training facilities resulting in the proposals for the development of a new Training Centre.
- 6.8 The Treasurer asked whether there was a timescale for the replacement of Adrian Crompton as Auditor General, and Timothy confirmed that this would likely be confirmed in June 2026.

6.9 **RESOLVED to:**

i) Note the Annual Audit Summary

6a AUDIT WALES FINANCIAL SUSTAINABILITY REPORT

- 6a.1 Timothy Buckle provided a summary of the Audit Wales Financial Sustainability Report, the purpose of which was to enable the Audit Committee to review the findings and provide assurance regarding the Authority's approach to medium and long-term financial planning.
- 6a.2 ACFO MacArthur confirmed that work would take place with Audit Wales to address the recommendations arising from this report.

6a.3 **RESOLVED to:**

- i) Note the Audit Wales Financial Sustainability Review;**
- ii) Consider and endorse the Authority's Management Response and associated action plan; and**
- iii) Support ongoing monitoring of progress through the Audit Committee's forward work programme.**

7.0 INTERNAL AUDIT PROGRESS REPORT 2025-26

7.1 Angharad Ellis was welcomed to the meeting and delivered the Internal Audit Progress Report 2025-26. The aim of this report was to update Members on the work undertaken by the Authority's internal audit providers, MIAA, for the 2025/26 financial year from 1 December 2025 to 28 February 2026.

7.2 It was asked how reliant upon the Tech One software North Wales Fire and Rescue Service (the Service) was, and Elgan Roberts responded that this was a key financial system and a certain allocation of hours from Tech One were provided for maintenance and training for key stakeholders across the Service. Contingencies and processes were in place should the system go down but it had to date proven to be a reliable piece of software.

7.3 It was further asked how Artificial Intelligence (AI) was helping the Service in relation to auditing and Elgan Roberts confirmed that there was an AI function within Tech One, but this had not yet been adopted due to cost implications. Investigations were in place to look at how AI could help further across the Service.

7.4 **RESOLVED to:**

- i) Note the work undertaken by MIAA during 2025/26; and**
- ii) Note the work finalised between December 2025 to February 2026.**

8.0 TREASURY MANAGEMENT REPORT Q3 2025/26

8.1 Dafydd Edwards presented the Treasury Management Report Q3 2025/26, the purpose of which was to provide Members of the Authority with an update on the treasury management activity and compliance with the treasury management prudential indicators for the period 1 September 2025 to 31 December 2025. Key data throughout the report was highlighted.

- 8.2 It was confirmed that the day-to-day management of borrowing was carried out by the Head of Finance and while interest rates had been going down, the current global situation was anticipated to impact in this area resulting in a rise in long-term borrowing rates. However, this was difficult to predict.
- 8.3 Elgan Roberts confirmed that from a loan book perspective, the Service was in a good position and that all loans secured by the Service were at a fixed interest rate for the length of the loan.
- 8.4 A Member asked how Members were informed of loans secured by the Service. ACFO MacArthur confirmed that each year, the financial strategies were agreed by the Authority and officers operated within the delegated limits of those strategies, reporting back retrospectively via the Audit Committee.
- 8.5 **RESOLVED to:**
- i) **Note the treasury management activities and prudential indicators for the period 1 September 2025 to 31 December 2025.**

9.0 FINANCIAL STRATEGIES AND STATEMENTS FOR 2026/27

- 9.1 Elgan Roberts, Head of Finance, presented the Financial Strategies and Statements for 2026/27 paper which presented to Members the statutory financial strategies and statements for 2026/27: the Capital Strategy, the Treasury Management Strategy, and the Minimum Revenue Provision (MRP) Statement. These documents set the framework for capital investment, borrowing, and repayment of debt.
- 9.2 **RESOLVED to:**
- i) **Endorse the Capital Strategy;**
ii) **Endorse the Treasury Management Strategy including prudential indicators; and**
iii) **Endorse the Annual MRP Statement 2026/27.**

10.0 MEDIUM-TERM RESOURCE STRATEGY 2026-30

- 10.1 ACFO MacArthur gave a summary of the Medium-Term Resource Strategy 2026-30 which provided Members with the financial framework that supports delivery of the Community Risk Management Plan (CRMP) 2024–2029 and sets out the Authority's medium-term financial outlook, risks and planning assumptions.

10.2 It was asked how certain officers were that the budget for pay awards would be adequate, and ACFO MacArthur confirmed that none of the pay awards had yet been agreed but anything over and above the predicted 4% would be met from general reserves should it not be possible to manage within existing budgets in the first instance.

10.3 **RESOLVED to:**

i) Endorse the Medium-Term Resource Strategy 2026–2030.

11.0 INTERNAL AUDIT PLAN 2026/27

11.1 Angharad Ellis delivered to Members the proposed Internal Audit Plan for the 2026/27 financial year.

11.2 ACFO MacArthur noted that the plan included work around the recruitment and promotions process, a key area of the Crest Culture Report. A great deal of work had taken place within the Service to improve this area and scrutiny by internal audit around this was welcomed.

11.3 Furthermore, partnership work did take place where possible and again, scrutiny by internal audit in this area was a welcome addition, along with AI governance.

11.4 **RESOLVED to:**

i) Approve the proposed audit work programme for 2026/27.

12.0 EXTERNAL QUALITY ASSESSMENT

12.1 Angharad Ellis presented the Internal Audit External Quality Assessment, the purpose of which was to provide Members with awareness of the requirement for the Authority's internal auditors to comply with the Global Internal Auditing Standards (GIAS) and the arrangements for obtaining assurance on compliance.

12.2 **RESOLVED TO:**

i) Note and endorse the approach undertaken by MIAA to fulfil its obligations under the Global Internal Auditing Standards.

13.0 URGENT MATTERS

There were no urgent matters to discuss.

Meeting concluded at 10:26