

Report to	Audit Committee
Date	4 June 2018
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Subject	Audit Plan 2018



PURPOSE OF REPORT

- 1 To present to Members the audit plan 2018 for North Wales Fire and Rescue Authority as attached at appendix 1. Also attached for members' information is the Auditor's certificate confirming the Authority has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.

EXECUTIVE SUMMARY

- 2 The audit plan sets out the Wales Audit Office's proposed work for the coming year as well as its fee. Also attached is the Auditor's certificate confirming the Authority has acted in accordance with Welsh Government guidance sufficiently to discharge its duties.

RECOMMENDATION

- 3 Members are asked to note the information provided.

BACKGROUND

- 4 The audit plan sets out the proposed work to be undertaken and its cost. The Auditor General for Wales (AGW) objective is to carry out an audit and fulfil his obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009, the Local Government Act 1999 and the Code of Audit Practice.

INFORMATION

- 5 The WAO will undertake the following work:
 - financial accounts work including audit of financial statements report and opinion on financial statements
 - performance work including audits of the improvement plan and the assessment of performance, and a risk and assurance assessment.

- 6 The estimated fee noted in the audit plan is £60,274. However, should additional work be identified as being necessary, there may be an additional fee.
- 7 The certificate attached at appendix 2 states that the Auditor has audited the NWFRA's improvement plan certificate and confirms that the Authority has discharged its duties under section 15(6) to (9) of the Local Government (Wales) Measure 2009 in terms of preparing and publishing an Improvement Plan describing its plans to discharge its duties to:
- make arrangements to secure continuous improvement in the exercise of its functions;
 - make arrangements to secure achievement of its improvement objectives; and
 - make arrangements to exercise its functions so that any performance standard specified by Welsh Ministers is met.

IMPLICATIONS

Wellbeing Objectives	To facilitate high quality, responsive and better integrated fire and rescue services so that prevention activity and emergency response can continue to be available when and where required, affordably, equitably and on the basis of risk.
Budget	Cost of £60,274
Legal	Public Audit (Wales) Act 2004 Local Government (Wales) Measure 2009 Local Government Act 1999 Code of Audit Practice Well-being of Future Generations (Wales) Act 2015
Staffing	Fire and Rescue officers and Conwy CBC officers' time to work with WAO during the audits.
Equalities/Human Rights/ Welsh Language	None
Risks	If financial audits were not undertaken errors or omissions to the accounts may not be detected which would provide a distorted view of expenditure to stakeholders.