



North Wales Fire and Rescue Service

Draft Internal Audit Plan *2025/26*

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Your Internal Audit Team



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1 Executive Summary

1.1 MIAA's Strategy - Working in partnership with you

MIAA Assurance, providing cost effective assurance, insight and foresight. These services are delivered in partnership with you to ensure they are personal and responsive, ensuring the best possible customer experience. Our current MIAA wide strategy is summarised below:

Our Vision	MIAA will be the provider of choice of public and 3 rd sector clients, supporting them to deliver value and improve services for the benefit of the people and communities they serve.				
Our Mission	To drive value and improve outcomes through excellence and professionalism				
Our Values	 TRUST	 RESPECT & COMPASSION	 COMMITMENT TO INNOVATION & EXCELLENCE		
Our Strategic Objectives	FINANCE Ensure MIAA is sustainable and continues to grow its client base, products and service offers	QUALITY & ADDED VALUE SERVICES Ensure MIAA demonstrates added value, delivers quality and professional services for our clients	PEOPLE Continue to recruit, develop, support, retain and reward our people to maximise their potential	GOVERNANCE & ACCOUNTABILITY Ensure we demonstrate effective and appropriate governance and accountability to our stakeholders	INNOVATION Continue to lead and innovate across all our services



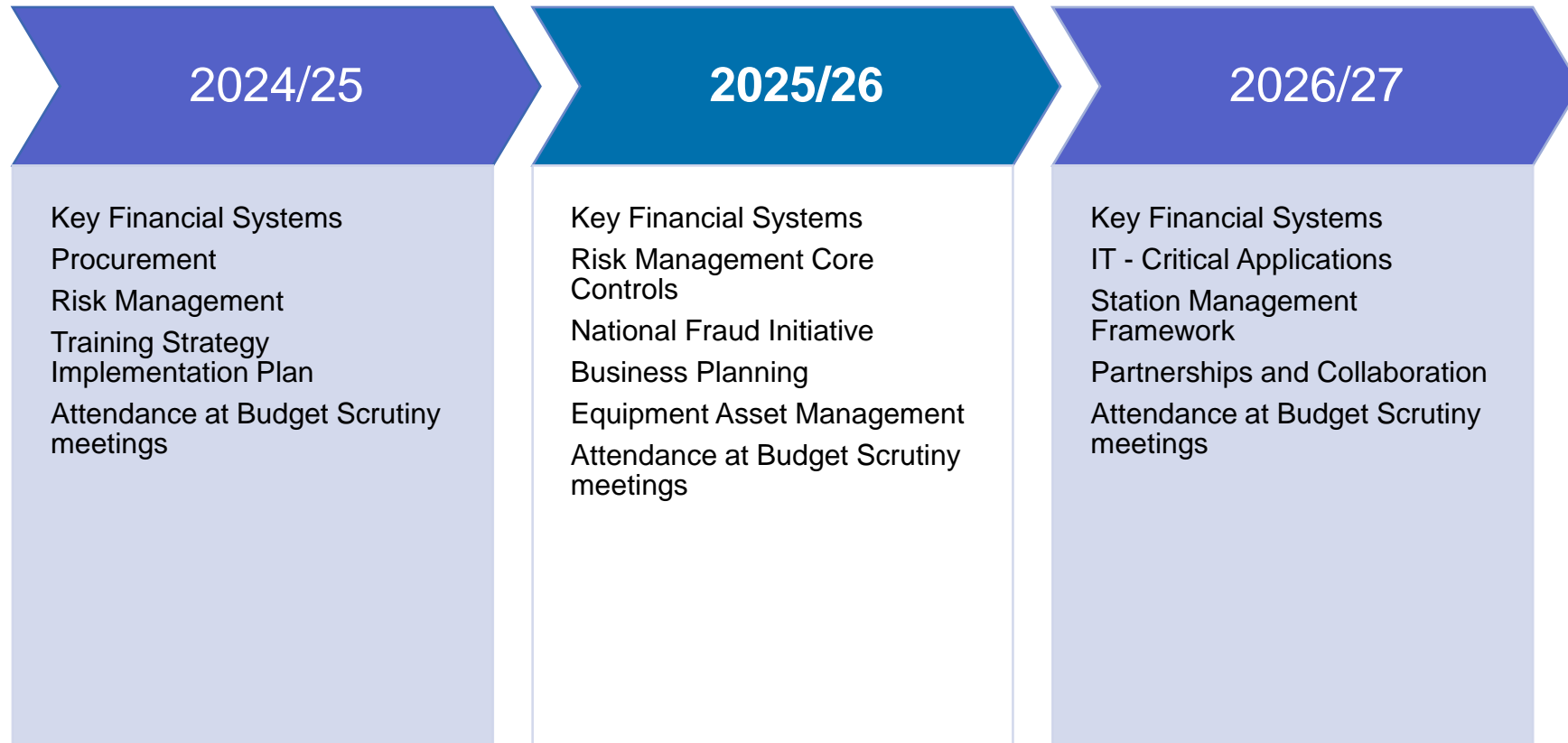
6 Operational Internal Audit Plan 2025/26

Review & Scope	BAF Risk / Rationale	Planned Delivery	Executive Lead
Governance, Risk & Legality			
Risk Management – Core Controls: To provide assurance that core risk management controls have established and maintained.	HOIA Opinion Requirement	Q4	Deputy Chief Fire Officer
Finance & Sustainability			
Key Financial Systems: Annual evaluation of the key financial controls, including General Ledger, Income, Debtors, and Treasury Management.	Core Assurance	Q3	Assistant Chief Fire Officer
Attendance at Budget Scrutiny meetings: To attend and provide oversight at the Budget Scrutiny meetings (as required)	Management request	Q1 – Q4	Assistant Chief Fire Officer
National Fraud Initiative: Evaluation and investigation of the outcome of the NFI data match exercise.	Mandated Requirement	Q2	Assistant Chief Fire Officer
Business Planning: To evaluate the effectiveness of the systems and processes that are in place to ensure there are robust governance arrangements with respect the alignment between corporate planning and department planning. This review will consider the development, review and approval of business cases.	Management request	Q1	Assistant Chief Fire Officer
Compliance			
Equipment Asset Management: To evaluate the systems and processes the organisation has in place for the implementation of equipment asset management.	Risk Assessment	Q2	Deputy Chief Fire Officer
Follow up & Contingency			
Follow up and Contingency	Internal audit standards requirement	Q1 – Q4	Assistant Chief Fire Officer
Planning & Reporting			
Planning, Management, Reporting & Meetings	Internal audit standards requirement	Q1 – Q4	Assistant Chief Fire Officer



Appendix A – 3 Year Strategic Internal Audit Plan

Your 3-year strategic audit plan is set out below



Global Internal Audit Standards in the UK Public Sector

This Plan is compliant with the requirements of the Global Internal Audit Standards as they apply in the UK Public Sector which came into effect on 1st April 2025.

Limitations

Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

