

Report to	Audit Committee
Date	17 March 2025
Lead Officer	Helen MacArthur, Assistant Chief Fire Officer, Finance and Resources
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Subject	Internal Audit Progress Report 2024-25



PURPOSE OF REPORT

- 1 The purpose of this report is to provide to Members an update of the work undertaken by North Wales Fire and Rescue Authority (the Authority)'s internal audit providers as at 28 February 2025.

EXECUTIVE SUMMARY

- 2 The Authority is required to put arrangements in place for the audit of systems of control. Mersey Internal Audit Agency (MIAA) have been appointed 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. The report confirms the work undertaken between 1 December 2024 and 28 February 2025.
- 4 During that period, MIAA undertook the fieldwork for the National Fraud Initiative. The results will be provided to a future Audit Committee once all potential matches have been appropriately investigated.

RECOMMENDATIONS

- 5 It is recommended that Members:
 - i) **Note the work undertaken by MIAA during 2024/25; and**
 - ii) **Note the work finalised between 1 December 2023 to 29 February 2025.**

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.
- 8 The Authority appointed MIAA as its internal auditor at the Audit Committee meeting of the 18 June 2023. The Audit Plan was approved by the Audit Committee at its meeting of 18 September 2023.

INFORMATION

- 9 The report contained within Appendix 1 provides an overview of the work undertaken during 2024/25 and confirms that the following reviews have been concluded during the financial year:
 - Key Financial Transaction Processing Controls
 - National Fraud Initiative field work (NFI)
 - Training Strategy Implementation Plan
 - Procurement
- 10 The final element of the 2024/25 audit plan relates to the Authority's risk management arrangements and this work is currently in progress and will be reported to the Audit Committee in June 2025.

IMPLICATIONS

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 provides assurance that controls are present and 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	<p>The Head of Internal Audit Opinion provides compliance with the Accounts and Audit Regulations and the Public Sector Internal Audit Standards. Without such assurance, the Authority would be unaware of the adequacy and effectiveness of the corporate governance, risk management and internal control arrangements and its associated ability to achieve its objectives.</p> <p>Any significant issues or weaknesses identified by Internal Audit would not be considered in the preparation of the Annual Governance Statement.</p>