

Report to	<b>Audit Committee</b>	
Date	<b>16 March 2026</b>	
Lead Officer	<b>Helen MacArthur, Assistant Chief Fire Officer Finance and Resources</b>	
Contact Officer	<b>Elgan Roberts, Head of Finance and Procurement</b>	
Subject	<b>Audit Wales – Annual Audit Summary 2025</b>	

## **PURPOSE OF REPORT**

- 1 To provide Members of the North Wales Fire and Rescue Authority (the Authority) with the Annual Audit Summary 2025 produced by Audit Wales.

## **EXECUTIVE SUMMARY**

- 2 The Auditor General is the statutory external auditor for most of the public sector in Wales, including the Authority. The Auditor General's role includes examining how public bodies manage and spend public money, including how they achieve value in the delivery of public services.
- 3 The Annual Audit Summary for 2025 includes confirmation of the work undertaken by Audit Wales and includes the audit of the financial statements and annual governance statement, certification on the Authority's improvement obligations and the publication of national reports.
- 4 The matters contained within the Annual Audit Summary 2025 have all previously been reported to the Authority.

## **RECOMMENDATIONS**

- 5 Members are asked to:
  - i) **note the annual audit summary.**

## IMPLICATIONS

Wellbeing Objectives	The work undertaken on behalf of the Auditor General provides an objective assessment of the Authority's performance.
Budget	The work undertaken includes consideration of value for money.
Legal	The Auditor General is the statutory auditor for Wales
Staffing	None
Equalities/ Human Rights/Welsh Language	None
Risks and Uncertainties	The objective assessment in a number of key areas supports the Authority's work to identify and manage risk.