

Report to	<b>North Wales Fire and Rescue Authority</b>
Date	<b>18 March 2019</b>
Lead Officer	<b>Helen MacArthur, Assistant Chief Officer (Finance and Procurement)</b>
Contact Officer	<b>Helen MacArthur (01745 535286)</b>
Subject	<b>Audit Plan 2019</b>



## **PURPOSE OF REPORT**

1 To present to Members the audit plan 2018 for North Wales Fire and Rescue Authority as attached at appendix 1.

## **EXECUTIVE SUMMARY**

2 The audit plan sets out the Wales Audit Office's proposed work for the coming year as well as its fee.

## **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, Wellbeing of Future Generations (Wales) 2015, 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, the sustainable development principle in relation to the Authority's wellbeing objectives, and local and national audits which have yet to be confirmed.

- 6 The estimated fee noted in the audit plan is £60,309. However, should additional work be identified as being necessary, there may be an additional fee.

## **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 £60,309 for which budget provision has been made.
Legal	The work proposed by the Wales Audit Office will prove an objective assessment of compliance with the following legislation and codes.  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.