



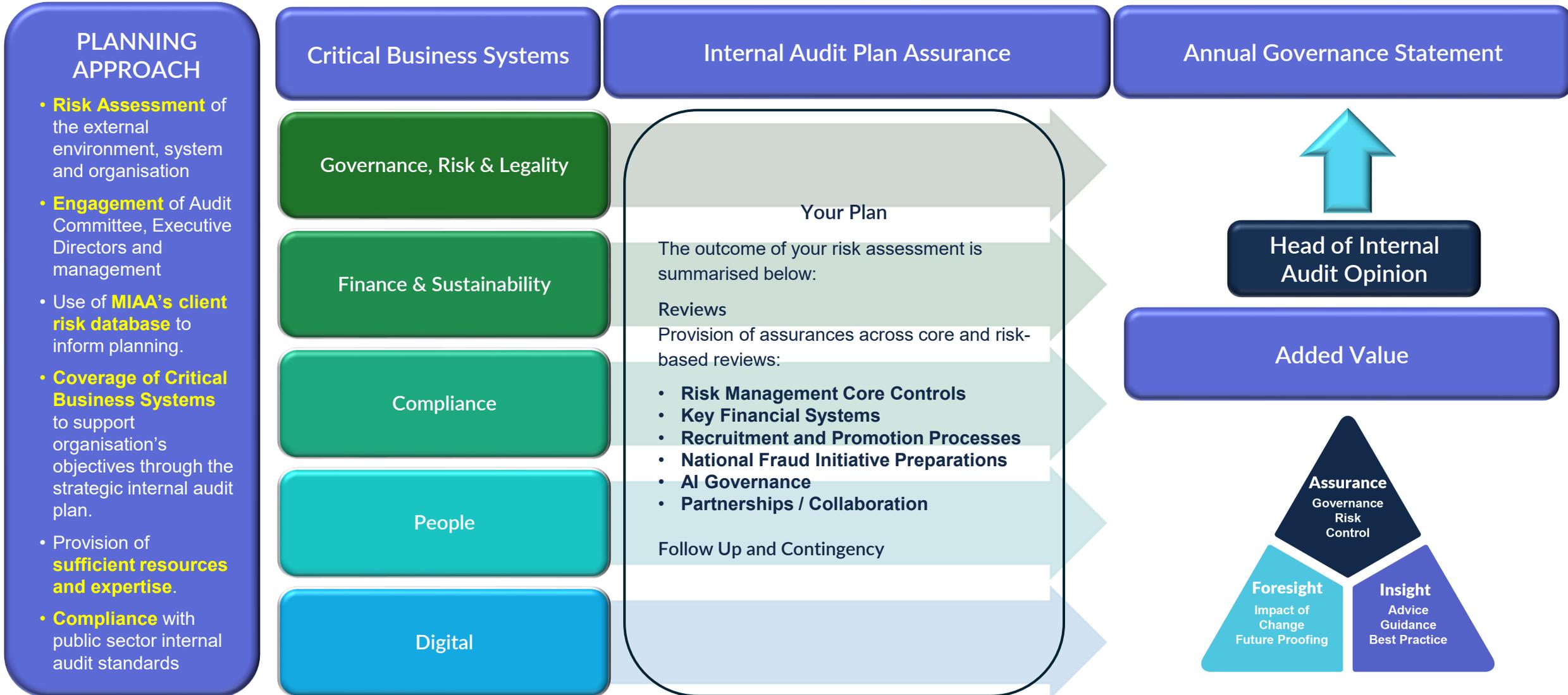
North Wales Fire and Rescue Service

Draft Internal Audit Plan *2026/27*



Internal Audit Plan on a Page

For North Wales Fire and Rescue Service, this is the planning approach we will adopt:





Executive Summary

2.1 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	



2.2 Your Risk Assessment

A strong risk assessment underpins the Internal Audit Plan. This has focused upon your assurance framework as this represents **North Wales Fire and Rescue Service** own assessment of the risks to achieving its strategic objectives. These are summarised in Appendix A. We have clearly set out the risks which have been prioritised within the audit plan and those which are not.

Where available and appropriate we have considered the work of other assurance providers in developing your plan.

2.3 Your Internal Audit Plan

Your Internal Audit service includes core assurances, national and regional risk areas and strategic risks from your assurance framework. The draft plan is based on an initial risk assessment and provides indicative coverage for the organisation. The plan will remain flexible to allow for responses to emerging challenges that the organisation may face.

Your operational annual plan in Section 6 forms part of the organisation's three year Strategic Plan (shown in Appendix A). This will be reviewed as part of our ongoing risk assessment process to ensure that it remains focused on the organisation's key risks and challenges and adds value.

We will actively engage across the organisation to ensure we have a full and detailed understanding of your risks and can ensure we focus our work to best effect.

MIAA insights, including benchmarking, briefings and events will be integral to your plan.

Fees for 26/27 are yet to be confirmed but will be based on 25/26 fees uplifted in line with the NHS pay award.





Operational Internal Audit Plan 2026/27

Review & Scope	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/ Internal audit standards	Q4	Assistant Chief Fire Officer
Partnerships and Collaboration: To evaluate the effectiveness of systems to govern and performance manage collaboration and partnership arrangements, to assure value for money.	Risk Assessment	Q1	Assistant Chief Fire Officer
Finance & Sustainability			
Key Financial Systems: Annual evaluation of the key financial controls, including General Ledger, Income, Debtors, and Budgetary Control.	Core Assurance	Q3	Assistant Chief Fire Officer
National Fraud Initiative (NFI): Preparation for the annual data matching exercise.	Mandated Requirement	Q3	Assistant Chief Fire Officer
People and Performance			
Recruitment and Promotion Processes: To provide assurance that the systems and controls in place for recruitment and managing promotions are appropriate and in line with guidance.	Management Request/Risk Assessment	Q3	Assistant Chief Fire Officer



Review & Scope	Risk / Rationale	Planned Delivery	Executive Lead
Digital			
AI Governance: A baseline assessment of the organisation's AI maturity across five domains,. This will also identify strengths, gaps, and actionable recommendations for progressing maturity.	Risk Assessment	Q3	Assistant Chief Fire Officer
Follow up & Contingency			
Follow up and Contingency	Internal audit standards requirement	Q1 - Q4	XXXX
Planning, Reporting and Added Value			
Planning, Management, Reporting & Meetings	Internal audit standards requirement	Q1 - Q4	XXXX
Added Value including Events and MIAA Insights programme			



Appendix A – 3 Year Strategic Internal Audit Plan

We have mapped your strategic objectives and strategic risks to the 3 Year Strategic Internal Audit Plan. This aligns to our overarching strategy referenced in Section 2. This will be reviewed as part of the risk assessment process to ensure that it remains focused on the organisation's key risks and challenges and adds value.

2025/26	2026/27	2027/28
Governance, Risk and Legality		
Risk Management Core Controls	Risk Management Core Controls Partnerships/Collaboration	Risk Management Deep Dive Emergency Planning
Finance and Sustainability		
Key Financial Systems National Fraud Initiative Business Planning Attendance at Budget Scrutiny meetings	Key Financial Systems National Fraud Initiative	Key Financial Systems National Fraud Initiative
Compliance		
Equipment Asset Management		Fleet Management
People		
	Recruitment and Promotion Processes	
Digital		
Cyber Security – Follow up	Cyber Security – Follow up AI Governance	Cyber Security

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.

