

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>Angharad Ellis (MIAA)</b>
Subject	<b>Internal Audit Progress Report 2025-26</b>



## PURPOSE OF REPORT

- 1 The purpose of this report is to provide to Members with an update of the work undertaken by North Wales Fire and Rescue Authority's (the Authority) internal audit providers as at 28 February 2026.

## 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 2025/26 financial year against the agreed internal audit plan. The report confirms the work undertaken between 1 December 2025 and 28 February 2026.
- 4 During that period, MIAA undertook the fieldwork to assess the core controls in relation to the Authority's risk management framework and will report the findings at the June 2026 meeting.

## RECOMMENDATIONS

- 5 It is recommended that Members:
  - i) **Note the work undertaken by MIAA during 2025/26; and**
  - ii) **Note the work finalised between 1 December 2025 to 28 February 2026.**

## **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 Audit Plan for 2025/26 was approved by the Audit Committee at its meeting of 17 March 2025.

## **INFORMATION**

- 9 The report contained within Appendix 1 provides an overview of the work undertaken during 2025/26 and confirms that the following reviews have been concluded during the financial year:
  - Key Financial Transaction Processing Controls
  - National Fraud Initiative field work (NFI)
  - Business Planning
  - Equipment Asset management
- 10 The final element of the 2025/26 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 2026.

## 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 bilingual 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>