

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>Helen MacArthur</b>
Subject	<b>External Quality Assessment</b>



## PURPOSE OF REPORT

- 1 The purpose of this report is to provide Members with awareness of the requirement for North Wales Fire and Rescue Authority's (the Authority) internal auditors to comply with the Global Internal Auditing Standards (GIAS) and the arrangements for obtaining assurance on compliance.

## EXECUTIVE SUMMARY

- 2 The Authority's internal auditors, MIAA, is required to comply with Global Internal Auditing Standards (GIAS). GIAS requires an external quality assessment to be undertaken every five years.
- 3 The report contained within Appendix 1 provides confirmation of the approach adopted by MIAA to fulfil this requirement. The approach will involve an annual self-assessment with a five yearly external validation by an independent assessor. For this purpose, the Chartered Institute of Public Finance (CIPFA) will provide the external validation.
- 4 The external assurance will be undertaken during 2025/26 and reported to a future meeting of the Audit Committee.

## RECOMMENDATIONS

- 5 It is recommended that Members:
  - i) **Note and endorse the approach undertaken by MIAA to fulfil its obligations under the Global Internal Auditing Standards.**

## IMPLICATIONS

Wellbeing Objectives	The work of internal audit provides assurance on the control environment supporting the Authority's delivery of the well-being objectives and longer-term sustainability of services.
Budget	The external quality assurance of the work of internal audit provide assurance that expenditure is achieving its intended objectives.
Legal	An effective internal audit arrangement is a requirement of the Accounts and Audit (Wales) 2014 Regulations
Staffing	No direct impact on staffing.
Equalities / Human Rights / Welsh Language	No direct impact
Risks	The internal audit of core financial processes supports the effective identification and management of risks and the external quality assurance supports this work.