

**NORTH WALES FIRE AND RESCUE AUTHORITY**  
**Internal Audit Section – 2006/07 Annual Summary of Recommendations and Audit Opinions**

	<b>Auditable Area</b>	<b>Audit Coverage</b>	<b>High</b>	<b>Medium</b>	<b>Low</b>	<b>Total</b>	<b>Agreed by Mgmt</b>	<b>Audit Opinion</b>
<b>1</b>	<b>Retained Stations – Conwy &amp; Denbighshire</b>	Payments to Retained Firefighters; Ordering of Goods and Services; Station Inventories; Vehicle Fuel, Maintenance and Usage; Log Books.	<b>3</b>	<b>1</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>Good</b>
<b>2</b>	<b>Fire and Rescue Service Headquarters</b>	Collection, Receipt and Banking of Income; Ordering and Payment of Goods and Services; Budgetary Control; Inventory Records.	<b>1</b>	<b>3</b>	<b>1</b>	<b>5</b>	<b>5</b>	<b>Good</b>
<b>3</b>	<b>Information Technology</b>	Review of Internet and E-Mail Controls	<b>0</b>	<b>6</b>	<b>3</b>	<b>9</b>	<b>Final Audit Report Not Issued as at Date of Executive Panel</b>	<b>Satisfactory</b>
		<b>Totals</b>	<b>4</b>	<b>10</b>	<b>5</b>	<b>19</b>	<b>10</b>	
							<b>Good</b>	<b>2</b>
							<b>Satisfactory</b>	<b>1</b>
							<b>Adequate</b>	<b>0</b>
							<b>Unsatisfactory</b>	<b>0</b>

**APPENDIX B**

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**WALES AUDIT OFFICE ASSESSMENT OF INTERNAL AUDIT SERVICE FOR NWFRA**

	<b>Recommendation</b>	<b>Responsibility</b>	<b>Agreed</b>	<b>Comments</b>	<b>Date</b>
R1	Internal Audit Staff should sign an annual independence certificate in respect of their work at North Wales Fire Authority.	Head of Internal Audit	Yes	Implemented – Annual independence certificates now completed by all Internal Audit staff.	April 2006
R2	The Fire Authority should form a properly constituted Audit Committee which satisfies the requirements of the guidance contained in CIPFA's recent publication 'Audit Committees: Practical Guidance for Local Authorities'.	Head of Finance and Procurement to promote Executive Committee as interim Audit Committee.	Yes	Responsibility of NWFRS.	31 March 2007
R3	Extended planning discussions with management should be held on an annual basis.	Head of Internal Audit	Yes	Implemented.	31 March 2007
R4	An Audit Protocol should be developed which formalises the working relationship between internal and external audit.	Head of Internal Audit / WAO	Yes	Implemented – A Joint Audit Protocol has been established.	31 October 2006
R5	Internal Audit should develop an Internal Audit Strategy that satisfies the requirements of the CIPFA Code of Practice.	Head of Internal Audit	Yes	Implemented – The Internal Audit Strategy will be presented to the Executive Panel on the 21 May 2007.	May 2007
R6	Prior year assignments and recommendations should be followed up and reviewed.	Head of Internal Audit	Yes	Implemented – Recommendations are now subject to follow up and review.	April 2006
R7	The Annual Report should satisfy all of the requirements of the Internal Audit Standard on reporting.	Head of Internal Audit	Yes	Implemented – The Annual Report presented in May 2007 will satisfy all the requirements of the Cipfa Code of Practice 2006.	May 2007