

Report to	<b>Audit Committee</b>
Date	<b>16 September 2024</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 Update</b>



## PURPOSE OF REPORT

- 1 The purpose of this report is to provide to Members with an update of the work undertaken by the Authority's internal audit providers, MIAA, for the 2024/25 financial year to date.

## EXECUTIVE SUMMARY

- 2 The Authority is required to put arrangements in place for the audit of systems of control. MIAA was appointed in June 2023 to provide internal audit services to the Authority.
- 3 The report contained within Appendix 1 provides an update of the work undertaken during the 2024/25 financial year to 31<sup>st</sup> August 2024 against the agreed internal audit plan.
- 4 Approval is also sought for a change to the Internal Audit Plan for 2024/25 to include a review of the Training Strategy Implementation Plan.

## RECOMMENDATIONS

- 5 It is recommended that Members:
  - i. Note the work undertaken by MIAA during 2024/25; and
  - ii. Approve the management request to include a review of the Training Strategy Implementation Plan within the 2024/25 programme of work.

## 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 Statement of Internal Control annually.
- 8 The Authority appointed MIAA as its internal auditor at the Audit Committee meeting of the 18<sup>th</sup> June 2023. The Audit Plan was approved by the Audit Committee at its meeting of 18<sup>th</sup> March 2024.

## INFORMATION

- 9 The report contained within Appendix 1 provides an overview of the work undertaken during 2024/25 financial year to 31<sup>st</sup> August 2024. This confirms that all work is progressing in accordance with the plan.
- 10 The review of the Procurement System has confirmed substantial assurance with a total of three recommendations made for further improvements. The detailed report relating to this audit is provided within Appendix 2.
- 11 The report also highlights a request to change the audit plan in respect of the non-financial systems. The initial plan included a review of the wholetime rostering system but due to delays in implementing a new system a request has been made for this to be deferred into a future plan. In consultation with management it is requested that the inclusion of the Training Strategy Implementation Plan is endorsed.

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 including payroll provide 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 bi-lingual and reports will be subject to normal translation processes.
Risks	The internal audit of core financial processes supports the effective identification and management of risks.