



Recommendations Follow Up Assignment Report 2024/25

North Wales Fire & Rescue Service

June 2024

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MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation, and is for your sole use. If you have any queries regarding this review please contact the Engagement Manager. To discuss any other issues then please contact the Director.

1 Executive Summary

A key part of the work undertaken by MIAA as your internal auditors involves us making recommendations to improve and strengthen governance, risk management and controls to support the organisation in achieving its objectives. To verify that the benefits of the recommendations are achieved, it is necessary to subsequently follow up on implementation of agreed actions, in order to fully assess:

- Whether implementation has occurred or been superseded by further events; and
- Whether the actions have produced the intended effect.

Follow-up is, therefore, a vital aspect of the internal audit process and it is our policy, in accordance with the Internal Audit plan, to revisit previous assignments.

The table overleaf sets out the areas and recommendations which have been reviewed this time and the level of progress which has been made. Our review confirms that good progress has been made in implementing recommendations.

Audit Report	Total No. of Recs to be followed up	Implemented	Partial				Not Implemented				Superseded/ Not Accepted				Not Yet Followed Up				Comments	
			C	H	M	L	C	H	M	L	C	H	M	L	Not rated	C	H	M		L
2023/24																				
Payroll and Attendance Management	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	All recommendations have been implemented.
Key Financial Transactional Processing Control Review	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	All implementation due dates have not yet passed (July 2024). These recommendations will be followed as part of the Key Financial Systems review scheduled in Quarter 3 2024/25.
Risk Management - Core Control Review	6	-	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	All implementation due dates have not yet passed (end of September 2024 and end of March 2025). These recommendations will be followed as part of the Risk Management review scheduled in Quarter 4 2024/25.
Cyber Organisational Controls Review	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	5	-	-	All implementation due dates have not yet passed (end of Quarter 3 2024/25). These recommendations will be followed up in Quarter 4 2024/25.
TOTAL	21	7	-	-	-	-	-	-	-	-	-	-	-	6	-	1	6	1		

Appendix A: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> the efficient and effective use of resources the safeguarding of assets the preparation of reliable financial and operational information compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: <ul style="list-style-type: none"> has a low impact on the achievement of the key system, function or process objectives; has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

Appendix B: Report Distribution

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