

# **South Wales Fire and Rescue Authority – Annual Audit Summary 2025**

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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

# Introduction



**Adrian Crompton**

Auditor General for  
Wales

I am pleased to share my Annual Audit Summary for South Wales Fire and Rescue Authority (the Authority). It summarises the main findings from my 2025 audit work undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004 and the Well-Being of Future Generations (Wales) Act 2015.

I provided an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My audit team has also assessed whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness

in its use of resources, and has acted in line with the sustainable development principle. In doing so, my audit team has reviewed how the Authority has set its well-being objectives and targets homes most at risk of fires. As set out in my audit plan, these reviews have been carried out in line with the [International Organisation of Supreme Audit Institutions \(INTOSAI\) standards](#).

The detailed audit findings for each of my reviews are set out in the respective reports which my audit team have presented throughout the year. The performance audit reports are available on the [Audit Wales website](#) and further links are available in the summary.

The Authority is currently the focus of intervention by the Welsh Government. As this is a significant governance intervention, I will address any additional audit risks through my work during 2025-26. My focus will be on providing assurance that the Authority secures both continuous improvement and value for money.

The Annual Audit Summary should be shared with the Audit Committee. I will then make the summary available to the public on the [Audit Wales website](#).

I would like to extend my gratitude to the Authority's officers for their help and cooperation throughout my audit.

# Your audit at a glance



I received the draft accounts in advance of the statutory deadline of 30 June 2025. The quality of the draft accounts and working papers was generally good.



I issued an unqualified opinion on the accounts on 11 August 2025, which is in advance of the statutory deadline of 31 October 2025. There were two uncorrected misstatements in the accounts. There were no other significant issues to report.



My performance audit work found that the Authority has applied the sustainable development principle when setting its well-being objectives. I also found that the Authority has a good approach to its targeted high-risk dwelling fire prevention work.



My audit team made several recommendations to the Authority which focus on aligning well-being objectives and financial plans and considering how to clearly understand whether activity is meeting the Authority's intended outcomes.



My audit team has completed the audit work as set out in my Audit Plan dated July 2024.

# Audit of accounts findings

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Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets/reserves, total comprehensive income and expenditure, and cash flows. My annual audit of those accounts provides an opinion on whether the accounts were properly prepared and gave a true and fair view, in all material aspects.

My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

The draft accounts were presented for audit on 5 June 2025. This was in advance of the deadline of 30 June 2025 set by the Welsh Government. The quality of the draft accounts presented for audit was generally good.

## My audit opinion

I must report issues arising from my work to those charged with governance for consideration before I issue my audit opinion on the accounts. I reported these issues within my Audit of Accounts Report to the Board of Commissioners on 31 July 2025.

## Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work. There were two uncorrected misstatements. There were no other significant issues to report.

The Authority's Annual Governance Statement and Narrative Report were prepared in line with the CIPFA Code and relevant guidance. They were consistent with the financial statements and with my knowledge of the Authority.

I concluded that the Authority's accounts were properly prepared and materially accurate and issued an unqualified audit opinion on them.

## Audit completion

I issued the certificate confirming that the audit of accounts for 2024-25 was completed on 11 August 2025.

# Performance audit findings

## Continuous improvement

My team looked at to what extent the Authority has met its legal duties under the Local Government (Measure) 2009. The Authority has duties in relation to planning its improvement and reporting its performance.

I found that the Authority is likely to meet its requirements during 2024-25.

## Setting of well-being objectives

My team looked at to what extent has the Authority acted in accordance with the sustainable development principle when reviewing its well-being objectives in 2024.

I found that the Authority lacks sufficient focus on the sustainable development principle when reviewing its corporate planning.

I made three recommendations. This included strengthening the application of the principle to clearly demonstrate how the Authority maximises its contribution to national well-being goals, takes a longer-term view, and ensures that there is appropriate challenge of its review. I also recommended that the Authority more clearly link the review of its objectives to its resources and to strengthen its monitoring to enable it to understand the impact and outcomes it has achieved.

## Targeted high-risk fire prevention

My team looked at the approach taken by the Authority targeting its fire prevention work. We focused on the targeting of the most vulnerable people to help reduce fires and reduce serious injury or death.

I found that the Authority needs to do more to target its resources where they are most needed. It has experienced high staff turnover that has impacted how it can strengthen its approach. However, the Authority is making some potentially positive changes.

I made two recommendations to support the Authority to improve its approach. This includes that the Authority assess where gaps may exist in its current approach to identifying people at the highest risk and plan to address them. I also recommend that the Authority strengthen its

understanding of the value achieved by its prevention activities to help further target actions to make the greatest impact.

## Performance audit work still underway

At the time of reporting, the following review from the 2025 Audit Plan was still underway at the Authority:

- Financial sustainability

I also intend to complete an additional audit to assure myself that the Authority has made arrangements to secure continuous improvement in the discharging of its functions.

# Audit quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use three lines of assurance to show how we achieve this. We have set up an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by the Institute of Chartered Accountants in England and Wales and our Chair of the Board, acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2024](#).



## Our People

- Selection of right team
- Use of specialists
- Supervisions and review



## Arrangements for achieving audit quality

### Selection of right team

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support



## Independent assurance

- EQRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

## Further information

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Audit Wales has a range of other information to support the scrutiny of Welsh public bodies and to continue to improve the services provided to the people of Wales.

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