

# **North 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 North 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 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 good.



I issued an unqualified opinion on the accounts in advance of the statutory deadline of 31 December 2025. There were no 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 June 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 3 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 Fire Authority on 20<sup>th</sup> October 2025.

## Accuracy of preparation

A number of changes were made to the draft accounts arising from my audit work. There were no 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 20 October 2025.

# Performance audit findings

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## 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 setting its new well-being objectives.

I found that the Authority has applied the sustainable development principle when setting its new well-being objectives.

I made three recommendations focused on opportunities to consider in future planning, such as alignment with others, strengthening alignment with financial planning, and strengthening how the Authority monitors the achievement of its objectives.

## 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 has a good basic approach to its targeted fire prevention. This includes some areas of promising practice. However, it could do more to ensure it targets its resources, so they are always focused where they are most needed.

I made two recommendations to support the Authority improve its approach. This includes assessing where gaps may exist in the Authority's current approach and planning to address these gaps. I also recommended that the Authority strength 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

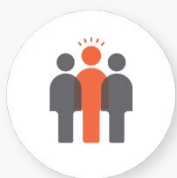
At the time of reporting, the following review from the 2025 Audit Plan was still underway at the Authority:

- Financial sustainability

# Audit quality

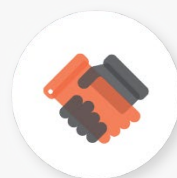
Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

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

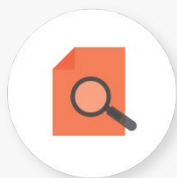
- Selection of right team
- Use of specialists
- Supervisions and review



## 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

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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