

**The report is Not Exempt**

If exempt, ensure exemption proforma is attached to report. Refer to Article 20 of the Constitution for guidance on exemption categories and criteria.

**The report is for Information**

**REPORT TO: PERFORMANCE, AUDIT AND SCRUTINY COMMITTEE**

**MEETING DATE: 05/02/24**

**SUBJECT: Audit Wales' Annual Audit Summary 2023 for Mid and West Wales Fire and Rescue Authority (MAWWFRA)**

**PURPOSE OF REPORT AND REASON FOR RECOMMENDATION(S):**

The report informs the Performance, Audit and Scrutiny Committee of the External Auditor's (Audit Wales) Annual Audit Summary 2023 which, in accordance with the Constitution, Members are required to consider.

**EXECUTIVE SUMMARY**

The Annual Audit Summary 2023 (Appendix 1a and 1b) shows the work completed since the last Annual Audit Summary, which was issued in January 2023. The audit summary forms part of the Auditor General for Wales' duties relating to:

- Audit of Accounts
- Continuous Improvement
- Value for Money
- Sustainable Development Principle

**RECOMMENDATIONS:**

That the Performance, Audit and Scrutiny Committee note the contents of the report.

**REPORT APPROVAL**

**Clerk / Monitoring Officer:**

**Comments: Approved**

**Relevant Director:**

**Comments: Approved**

**Section 151 Officer/Treasurer:**

**Comments: Approved**

**Chief Fire Officer /  
Deputy Chief Fire Officer**

**Comments: Approved**

**ACCESS TO INFORMATION LIST OF BACKGROUND PAPERS USED IN THE PREPARATION OF THIS REPORT:**

Audited Statement of Accounts 2022/23

Audit of Accounts Report 2022/23

Audit Wales report - False Fire Alarm Reduction Mid and West Wales Fire and Rescue Authority (June 2023)

Audit Wales report - Putting out the false alarms: Fire and Rescue Authorities' responses to Unwanted Fire Signals (October 2023)

|                                  |   |
|----------------------------------|---|
| Presenting the Report:           | Kate Havard, Audit Wales                            |
| Report Author(s) and Designation | Sarah Mansbridge<br>Treasurer / Section 151 Officer |
| Date original report written     | 17/01/2024  |

Mae'r Adroddiad Heb ei eithrio

Mae'r Adroddiad ER GWYBODAETH

ADRODDIAD I'R: PWYLLGOR ARCHWILIO A  
CHRAFFU AR BERFFORMIAD

DYDDIAD Y CYFARFOD:  
05/02/24

TESTUN: Crynodeb Archwiliad Blynyddol Archwilio Cymru 2023 ar gyfer  
Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru (MAWWFRA)

DIBEN YR ADRODDIAD A'R RHESWM DROS YR  
ARGYMHELLIAD/ARGYMHELLION:

Mae'r adroddiad yn hysbysu'r Pwyllgor Perfformiad, Archwilio a Chraffu am Grynoded  
Archwilio Blynyddol 2023 yr Archwiliwr Allanol (Archwilio Cymru) y mae'n ofynnol i  
Aelodau ei ystyried, yn unol â'r Cyfansoddiad.

CRYNODEB:

Mae Crynodeb Archwilio Blynyddol 2023 (Atodiad 1a ac 1b) yn dangos y gwaith a gwblhawyd  
ers y Crynodeb Archwilio Blynyddol diwethaf, a gyhoeddwyd ym mis Ionawr 2023. Mae'r  
crynodeb archwilio yn rhan o ddyletswyddau Archwilydd Cyffredinol Cymru mewn perthynas â'r  
canlynol: • Archwilio Cyfrifon  
• Gwelliant Parhaus  
• Gwerth am arian  
• Egwyddor Datblygu Cynaliadwy

ARGYMHELLION:

Bod y Pwyllgor Perfformiad, Archwilio a Chraffu yn nodi cynnwys yr adroddiad

CYMERADWYO'R ADRODDIAD

Clerc:

Sylwadau: Cymeradwyd

Cyfarwyddwr berthnasol:

Sylwadau: Cymeradwyd

Swyddog Adran 151/Trysorydd:

Sylwadau: Cymeradwyd

Prif Swyddog Tân /  
Dirprwy Brif Swyddog Tân

Sylwadau: Cymeradwyd

**PAPURAU CEFNDIR A DDEFNYDDIWYD WRTH BARATOI'R ADRODDIAD HWN:**

Datganiad Cyfrifon Archwiliedig 2022/23

Adroddiad ar yr Archwiliad o Gyfrifon 2022/23

Adroddiad Archwilio Cymru - Lleihau Galwadau Tân Diangen Awdurdod Tân ac Achub Canolbarth a Gorllewin Cymru (Mehefin 2023)

Adroddiad Archwilio Cymru - Diffoddwch y galwadau diangen: Ymatebion yr Awdurdodau Tân ac Achub i Signalau Tân Dieisiau (Hydref 2023)

|   |   |
|---|---|
| Yn cyflwyno'r Adroddiad:                        | Kate Havard, Archwilio Cymru                      |
| Awdur(on) yr Adroddiad a'u Swyddi               | Sarah Mansbridge<br>Trysorydd / Swyddog Adran 151 |
| Dyddiad yr ysgrifennwyd yr adroddiad gwreiddiol | 17/01/2024  |

**PERFORMANCE, AUDIT AND SCRUTINY COMMITTEE**  
**5 FEBRUARY 2024**  
**AUDIT WALES' ANNUAL AUDIT SUMMARY 2023 FOR MID AND WEST WALES**  
**FIRE AND RESCUE AUTHORITY (MAWWFRA)**

**1 Executive Summary**

1.1 The Annual Audit Summary 2023 (Appendix 1a and 1b) shows the work completed since the last Annual Audit Summary, which was issued in January 2023. The audit summary forms part of the Auditor General for Wales' duties relating to:

- Audit of Accounts
- Continuous Improvement
- Value for Money
- Sustainable Development Principle

**2 National/Wales Position**

2.1 All Fire and Rescue Authorities in Wales receive an Annual Audit Summary from their Appointed Auditor.

**3 Mid and West Wales Fire and Rescue Service Current Position**

3.1 The Annual Audit Summary dated January 2024 (Appendix 1a and 1b) provides:

- details of work completed to meet the Auditor General for Wales duties in respect of audit of accounts, continuous improvement, value for money and sustainable development principle
- a summary of findings of the audit of the Authority's financial statements including confirmation that the Auditor General issued a certificate confirming the audit of accounts 2022/23 has been completed
- the Auditor General certification that the Authority has met its legal duties for improvement planning and reporting and is likely to meet the requirements of the Local Government (Wales) Measure 2009 during 2022/23.

**4 Proposal**

4.1 The report is for information and no proposals are made.

**5 Service Commitments, Improvement Objectives and Well-being goals**

- 5.1 The External Auditor's work in considering the Authority's arrangements to secure economy, efficiency and effectiveness has been based on the audit work undertaken on the accounts as well as placing reliance on the work completed under the Local Government (Wales) Measure 2009 and under the Well-being of Future Generations (Wales) Act 2015.

## **6 Financial/Procurement Implications**

- 6.1 The Annual Audit Summary would highlight any issues raised by the Appointed Auditor which would need to be brought to Members' attention.

## **7 Risk Assessment/Legal and Compliance Implications**

- 7.1 The Annual Audit Summary discharges the Appointed Auditors reporting responsibilities under the Code of Audit Practice. It also forms part of the mitigation of risk for the purposes of the Annual Governance Statement that the Section 151 Officer and Chief Fire Officer recommend to Members at the end of the financial year.

## **8 Fire Authority Governance Implications**

- 8.1 Under the Constitution the Performance, Audit and Scrutiny Committee is responsible for considering the External Auditor's Annual Audit Summary.

## **9 Equality and Diversity, including the Socio-economic Duty and Welsh Language Standards implications**

- 9.1 Considered, but not deemed relevant to the report.

## **10 Data Protection and Privacy Issues**

- 10.1 Considered, but not deemed relevant to the report.

## **11 Consultation and Communication**

- 11.1 Considered, but not deemed relevant to the report.

## **12 Prevention, Protection and Response Implication**

- 12.1 Considered, but not deemed relevant to the report.

## **13 Human Resource and People Development Implications**

- 13.1 Considered, but not deemed relevant to the report.

**14 Information and Communications Technology (ICT) / ICT Strategic Advisory Team (ISAT) Implications**

14.1 Considered, but not deemed relevant to the report.

**15 Estates Implications**

15.1 Considered, but not deemed relevant to the report.

**16 Fleet, Engineering and Logistics Implications**

16.1 Considered, but not deemed relevant to the report.

**17 Evaluation**

17.1 Considered, but not deemed relevant to the report.

**18 Recommendations**

18.1 That the Performance, Audit and Scrutiny Committee note the contents of the report.