

**The report is Not Exempt**

**The report is for Information**

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

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

**SUBJECT: Internal Audit Reports**

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

To update Members of the Performance, Audit and Scrutiny Committee on the work of Internal Audit including completed audits and progress with the agreed Internal Audit Plan.

**EXECUTIVE SUMMARY**

Internal Audit Plan 2022/23

The Internal Audit Plan for the 2022/23 financial year was agreed with the Director of Resources and the Section 151 Officer, and was approved by the Performance, Audit and Scrutiny Committee (PASC) in April 2022. During the period, Internal Audit have completed the last remaining audit within the plan which is included in the following appendix.

- Appendix 1 - Critical Operational Locations Surveys Grant

Work has now been completed for the 2022/23 plan as per appendix 5 - Internal Audit plan update 2022-23.

Internal Audit Plan 2023/24

The Internal Audit Plan for the 2023/24 financial year was agreed with the Director of Resources and the Section 151 Officer, and was approved by the Performance, Audit and Scrutiny Committee (PASC) in May 2023. During the period Internal Audit have reported on 3 audits which are included in the following appendices.

- Appendix 2 Main Accounting System
- Appendix 3 Value Added Tax (VAT)
- Appendix 4 Travel and Subsistence

Of the 14 audits in the plan, 3 are completed (21%) and 5 are in progress (36%) as shown at appendix 6 - Internal Audit plan update 2023-24.

**RECOMMENDATIONS:**

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

**REPORT APPROVAL**

<b>Clerk / Monitoring Officer:</b>	<b>Comments: Approved</b>
<b>Relevant Director:</b>	<b>Comments: Approved</b>
<b>Section 151 Officer/Treasurer:</b>	<b>Comments: Approved</b>
<b>Chief Fire Officer / Deputy Chief Fire Officer</b>	<b>Comments: Approved</b>

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

Performance, Audit and Scrutiny Committee reports:

25 April 2022 Internal Audit Plan 2022-25

15 May 2023 Internal Audit Plan 2023-26

Presenting the Report:	Helen Pugh, Head of Revenues & Financial Compliance, Carmarthenshire County Council
Report Author(s) and Designation	Stephen Phillips, Head of Finance Helen Pugh, Head of Revenues & Financial Compliance, Carmarthenshire County Council
Date original report written	15/01/2024

**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: Adroddiadau Archwilio Mewnol**

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

Rhoi diweddariad i Aelodau Pwyllgor Archwilio a Chraffu ar Berfformiad ar waith y Gwasanaeth Archwilio Mewnol, gan gynnwys yr archwiliadau a gwblhawyd a chynnydd o ran y Cynllun Archwilio Mewnol cytunedig.

**CRYNODEB:**

Cynllun Archwilio Mewnol 2022/23

Cytunwyd ar y Cynllun Archwilio Mewnol ar gyfer blwyddyn ariannol 2022/23 gyda'r Cyfarwyddwr Adnoddau a'r Swyddog Adran 151, ac fe'i cymeradwywyd gan y Pwyllgor Perfformiad, Archwilio a Chraffu (PASC) ym mis Ebrill 2022. Yn ystod y cyfnod, mae Archwilio Mewnol wedi gorffen yr archwiliad olaf yn y cynllun sydd yn gynwysedig yn yr atodiad canlynol

- Atodiad 1 Grant Arolwg Beirniadol Lleoliadau Gweithredol

Mae gwaith wedi gorffen ar y cynllun 2022/23 fel y dangosir yn atodiad 5- Diweddariad o'r Cynllun Archwilio 2022-23.

Cynllun Archwilio Mewnol 2023/24

Cytunwyd ar y Cynllun Archwilio Mewnol ar gyfer blwyddyn ariannol 2023/24 gyda'r Cyfarwyddwr Adnoddau a'r Swyddog Adran 151, ac fe'i cymeradwywyd gan y Pwyllgor Perfformiad, Archwilio a Chraffu (PASC) ym mis Mai 2023. Yn ystod y cyfnod mae Archwilio Mewnol wedi adrodd ar 3 archwiliad sydd yn gynwysedig yn yr atodiadau canlynol

- Atodiad 2 Prif System Gyfrifol
- Atodiad 3 Treth ar Werth (TAW)
- Atodiad 4 Teithio a Chynhaliaeth

O'r 14 archwiliad sydd yn y cynllun, mae 3 wedi gorffen (21%) ac mae 5 yn symud ymlaen (36%) fel y dangosir yn atodiad 6 - Diweddariad o'r Cynllun Archwilio 2023-24

**ARGYMHELLION:**

Bod y Pwyllgor Archwilio a Chraffu ar Berfformiad yn nodi cynnwys yr adroddiad.

**CYMERADWYO'R ADRODDIAD**

<b>Clerc:</b>	<b>Sylwadau: Cymeradwyd</b>
<b>Cyfarwyddwr berthnasol:</b>	<b>Sylwadau: Cymeradwyd</b>
<b>Swyddog Adran 151/Trysorydd:</b>	<b>Sylwadau: Cymeradwyd</b>
<b>Prif Swyddog Tân / Dirprwy Brif Swyddog Tân</b>	<b>Sylwadau: Cymeradwyd</b>

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

Adroddiadau Pwyllgor Perfformiad, Archwilio a Chraffu:  
25 Ebrill 2022 Cynllun Archwilio Mewnol 2022-25  
15 Mai 2023 Cynllun Archwilio Mewnol 2023-26

<b>Yn cyflwyno'r Adroddiad:</b>	Helen Pugh, Pennaeth Refeniw a Chydymffurfiaeth Ariannol, Cyngor Sir Caerfyrddin
<b>Awdur(on) yr Adroddiad a'u Swyddi</b>	Stephen Phillips, Pennaeth Cyllid Helen Pugh, Pennaeth Refeniw a Chydymffurfiaeth Ariannol, Cyngor Sir Caerfyrddin
<b>Dyddiad yr ysgrifennwyd yr adroddiad gwreiddiol</b>	15/01/2024

**PERFORMANCE, AUDIT AND SCRUTINY COMMITTEE**  
**5 FEBRUARY 2024**  
**INTERNAL AUDIT REPORTS**

**1 Executive Summary**

1.1 Internal Audit Plan 2022/23

The Internal Audit Plan for the 2022/23 financial year was agreed with the Director of Resources and the Section 151 Officer, and was approved by the Performance, Audit and Scrutiny Committee (PASC) in April 2022. During the period, Internal Audit have completed the last remaining audit within the plan which is included in the following appendix.

- Appendix 1 Critical Operational Locations Surveys Grant

1.2 Work has now been completed for the 2022/23 plan as per appendix 5 - Internal Audit plan update 2022-23.

1.3 Internal Audit Plan 2023/24

The Internal Audit Plan for the 2023/24 financial year was agreed with the Director of Resources and the Section 151 Officer, and was approved by the Performance, Audit and Scrutiny Committee (PASC) in May 2023. During the period Internal Audit have reported on 3 audits which are included in the following appendices.

- Appendix 2 Main Accounting System
- Appendix 3 Value Added Tax (VAT)
- Appendix 4 Travel and Subsistence

1.4 Of the 14 audits in the plan, 3 are completed (21%) and 5 are in progress (36%) as shown at appendix 6 - Internal Audit plan update 2023-24.

**2 National/Wales Position**

2.1 All Fire and Rescue Services in Wales are required to have Internal Audit arrangements in place.

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

3.1 Final reports for completed audits are set out in appendices 1 to 4.

3.2 Internal Audit Plan progress reports for 2022/23 and 2023/24 are included at appendices 5 and 6 respectively.

**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 Internal Audit Plan has been set taking into account the Well-being Future Generations (Wales) Act 2015 sustainable development principle and the five ways of working (Long-term, Integration, Involvement, Collaboration and Prevention).
- 5.2 The work of internal audit contributes to Commitment 4 of the Strategic Plan 2022-27, specifically the Service's commitment to improving the way we work through organisational learning.

## **6 Financial/Procurement Implications**

- 6.1 There are no direct financial or procurement implications arising from the delivery of the Internal Audit Plan.

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

- 7.1 The work of Internal Audit contributes to the completion of the Annual Governance Statement which is reported with the Annual Statement of Accounts.

## **8 Fire Authority Governance Implications**

- 8.1 Under the Constitution it is for the Performance, Audit and Scrutiny Committee to consider summaries of specific internal audit reports.

## **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 There are no General Data Protection Regulation (GDPR) or Data Privacy issues associated with the report.

## **11 Consultation and Communication**

- 11.1 Internal Audit reports which inform the overall opinion are agreed with the Head of Finance or relevant Head of Department, the Director of Resources and reported to Members.

## **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 Progress against recommendations and management responses is monitored through the Business Risk Management Group to ensure agreed actions are implemented.

**18 Recommendations**

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