

Archwilydd Cyffredinol Cymru
Auditor General for Wales



WALES **AUDIT** OFFICE
SWYDDFA **ARCHWILIO** CYMRU

2015 Audit Plan

Isle of Anglesey County Council

Issued: May 2015

Document reference: 279A2015

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This document was produced by PricewaterhouseCoopers LLP and the Wales Audit Office.

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2015 Audit Plan

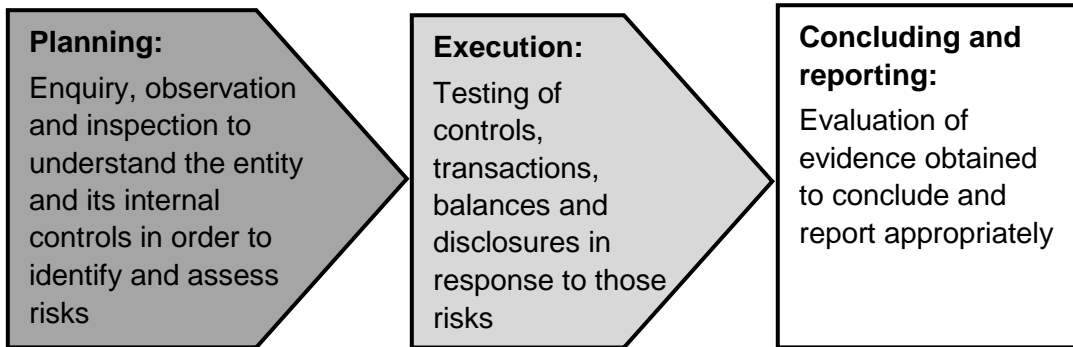
Summary

1. As your external auditor, my objective is to carry out an audit which discharges my statutory duties as Auditor General and fulfils my obligations under the Public Audit (Wales) Act 2004, the Local Government (Wales) Measure 2009 (the Measure), the Local Government Act 1999, and the Code of Audit Practice, namely to:
 - examine and certify whether your financial statements are ‘true and fair’;
 - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources;
 - audit and assess whether you have discharged duties and met requirements of the Measure; and
 - undertake studies to enable me to make recommendations for improving economy, efficiency and effectiveness or for improving financial or other management arrangements.
2. The purpose of this plan is to set out my proposed work, when it will be undertaken, how much it will cost and who will undertake it.
3. There have been no limitations imposed on me in planning the scope of this audit.
4. My responsibilities, along with those of management and those charged with governance, are set out in [Appendix 1](#).

Financial statements audit

5. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on their ‘truth and fairness’.
6. I also consider whether or not Isle of Anglesey County Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and report by exception if the Annual Governance Statement does not comply with requirements.
7. [Appendix 1](#) sets out my responsibilities in full.
8. The audit work I undertake to fulfil my responsibilities responds to my assessment of risks. This understanding allows me to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. My audit approach consists of three phases as set out in [Exhibit 1](#).

Exhibit 1: My audit approach



9. The risks of material misstatement which I consider to be significant or elevated and which therefore require special audit consideration, are set out in **Exhibit 2** along with the work I intend to undertake to address them.

Exhibit 2: Financial audit risks

Significant Audit Risks	Proposed audit response
<p>Risk of fraud in revenue and expenditure recognition</p> <p>There is a risk of material misstatement due to fraud in revenue recognition and as such is treated as a significant risk (ISA 240.26-27). We also extend this risk to cover expenditure recognition, as there is a risk that the Council could adopt accounting policies or treat income and expenditure transactions in such a way as to lead to material misstatement in the Comprehensive Income & Expenditure Statement.</p> <p>We have specifically identified two risks in this area. The first is in respect of non-recurring revenue grant funding, in that revenue may not be recognised in line with the terms and conditions of its funding where these grants are for specific programmes or one-off purposes. The second is in respect of expenditure relating to non-payroll costs which may be recognised incompletely, inaccurately, or in the wrong accounting period.</p>	<p>We will understand and evaluate the controls in place to mitigate this risk and:</p> <ul style="list-style-type: none"> • test key reconciliations; • test non-recurring revenue grant income and non-payroll expenditure to ensure that it is appropriately included in the accounts; and • test that transactions that occur around year-end are appropriately classified within the financial year to which they relate. <p>We will consider the accounting policies adopted by the Council and perform substantive testing over income and expenditure transactions.</p>

Significant Audit Risks	Proposed audit response
<p>Management Override of Controls</p> <p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk [ISA 240.31-33].</p>	<p>We will:</p> <ul style="list-style-type: none"> • understand and evaluate internal control processes and procedures; • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for bias; • evaluate the rationale for any significant transactions outside the normal course of business; and • design our audit procedures to include an unpredictable element that varies year on year.
<p>Complex Supplier Arrangements</p> <p>The Financial Reporting Council (FRC) recently published a press release regarding complex supplier arrangements, which increases the focus on the review and accounting of such arrangements. There is a significant risk that such transactions may not be accounted for or disclosed appropriately.</p>	<p>We will:</p> <ul style="list-style-type: none"> • Obtain an understanding from management on how they satisfy themselves that complex supplier arrangements are identified, controlled and properly reflected in the accounting records and financial statements. • Understand the commercial and accounting implications of each type of agreement (for example, if an arrangement is linked to future pricing/purchases, then any discount must be applied over the relevant period). We will review the relevant agreements and assess the accounting for the related transactions. • Review the disclosures made in the financial statements of key judgements and the accounting policy in respect of any complex supplier arrangements.
Elevated Audit Risks	Proposed audit response
<p>Pension liability</p> <p>The Council currently holds a material net liability in respect of its pension obligations on the balance sheet.</p> <p>We identified errors in the census data underlying the net pension liability figure in the Council's accounts in 2012-13 and 2013-14 as a result of the Council's failure to provide Gwynedd Council pension scheme with sufficient information regarding employee movements and role changes on a timely basis.</p>	<p>We will assess the Council's approach to assessing its net pension liability at 31 March 2015 and test the accuracy and completeness of the underlying employee data provided to the pension scheme.</p>

Elevated Audit Risks	Proposed audit response
<p>Valuation of property, plant and equipment (PPE)</p> <p>The Council is required to ensure that its PPE held on the Balance Sheet is valued sufficiently regularly to ensure that the carrying amount is not materially different to the fair value of these assets at the year-end.</p> <p>We have previously identified audit adjustments around assets not formally valued in year which have not been adjusted on basis of materiality. There is a risk that any such adjustments proposed in future could be material.</p>	<p>We will consider the Council's approach to assessing and justifying valuation of its PPE at 31 March 2015 and consider whether it is sufficient and appropriate. We will engage our internal valuation specialists to consider the valuation methodology used, as well as the robustness of key management assumptions and estimates.</p>

10. I do not seek to obtain absolute assurance on the truth and fairness of the financial statements and related notes, but adopt a concept of materiality. My aim is to identify material misstatements, that is, those that might result in a reader of the accounts being misled. The levels at which I judge such misstatements to be material will be reported to the Audit Committee prior to completion of the audit.
11. We set overall materiality to assist our planning of the overall audit strategy and to assess the impact of any adjustments identified. Overall materiality has been set at one per cent of total expenditure based on the 2013-14 accounts, which equates to £2,200k. We will update this assessment as necessary in light of the Council's actual results for the year ended 31 March 2015. For reporting purposes, I will treat any misstatements below a 'trivial' level (the lower of five per cent of materiality or £100,000) as not requiring consideration by those charged with governance and therefore I will not report them.
12. My fees are based on the following assumptions:
 - information provided to support the financial statements is timely, to the quality expected and has been subject to quality assurance review;
 - appropriate accommodation and facilities are provided to enable my audit team to deliver the audit in an efficient manner;
 - all appropriate officials will be available during the audit;
 - you have all the necessary controls and checks in place to enable the Responsible Financial Officer to provide all the assurances that I require in the Letter of Representation addressed to me; and
 - Internal Audit's planned programme of work is complete and management has responded to issues that may have affected the financial statements.
13. In addition to my responsibilities in respect of the audit of Isle of Anglesey County Council's statutory financial statements set out above, I am also required to certify a return to the Welsh Government which provides information about Isle of Anglesey County Council to support preparation of Whole of Government Accounts.

Risk of fraud

14. International Standards on Auditing (UK&I) state that I am responsible for obtaining reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. The respective responsibilities of auditors, management and those charged with governance are summarised below:

Auditors' responsibility	Management's responsibility	Responsibility of those charged with governance
<p>My objectives are:</p> <ul style="list-style-type: none">to identify and assess the risks of material misstatement of the financial statements due to fraud;to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; andto respond appropriately to fraud or suspected fraud identified during the audit.	<p>Management's responsibilities in relation to fraud are:</p> <ul style="list-style-type: none">to design and implement programmes and controls to prevent, deter and detect fraud;to ensure that the entity's culture and environment promote ethical behaviour; andto perform a risk assessment that specifically includes the risk of fraud addressing incentives and pressures, opportunities, and attitudes and rationalisation.	<p>Your responsibility as part of your governance role is:</p> <ul style="list-style-type: none">to evaluate management's identification of fraud risk, implementation of antifraud measures and creation of appropriate 'tone at the top'; andto ensure any alleged or suspected instances of fraud brought to your attention are investigated appropriately.

15. We enquire of those charged with governance:
- Whether you have knowledge of fraud, either actual, suspected or alleged, including those involving management?
 - What fraud detection or prevention measures (e.g. whistle-blower lines) are in place in the entity?
 - What role you have in relation to fraud?
 - What protocols / procedures have been established between those charged with governance and management to keep you informed of instances of fraud, either actual, suspected or alleged?

Certification of grant claims and returns

16. PwC, acting as an agent of the Auditor General, undertakes certification work on the Council's grant claims and returns in accordance with instructions issued by the Auditor General.
17. My audit fee for this work is set out in Exhibit 6.

Overall issues identified

18. **Exhibit 3** summarises the more significant and/or recurring issues identified when undertaking grant certification work in 2013-14.

Exhibit 3: Overall issues relating to grant claim and return certification

Qualified grant claims and returns qualified in 2013-14

Based on the work we have undertaken to date, 12 of the 22 claims we have examined have either been qualified (1), adjusted (7) or both qualified and adjusted (4). The reasons for this are principally due to expenditure claimed being ineligible under the terms of grant funding or expenditure being included in an incorrect claim period.

Effectiveness of grant coordination arrangements

Comments on the effectiveness of grant coordination arrangements at the Council will be included within the annual report covering grants and returns 2013-14, which will be issued separately.

Issues related to specific grant claims and returns

19. In addition to the overall issues identified above, the more significant issues identified relating to individual grant claims and returns will be communicated in the annual report and in the letters accompanying the certified claims.

Performance audit

20. I am required by the Measure to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with requirements to make arrangements to secure continuous improvement. I must also carry out audits of whether the authority has discharged its duties under the Measure. My improvement assessment work, combined with my work on financial matters, also discharges my responsibility to satisfy myself that the audited body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
21. In addition to my programme of audit and assessment work under the Measure, I undertake a programme of local government studies as required under sections 41 and 42 of the Public Audit (Wales) Act 2004. This work is not included within the local performance audit fee, but is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund.
22. I set out in this section the 12-month programme of performance audit work to be undertaken at the Isle of Anglesey County Council. The content of the programme has been determined by a consideration of the risks and challenges facing the Council, the extent of accumulated audit and inspection knowledge, including that of other external review bodies, as well as other available sources of information including the Council's own mechanisms for review and evaluation.

23. The components of my performance audit work are shown in [Exhibit 4](#) and have been designed in order to help deliver the high-level objectives set out in our 2013-2016 corporate strategy (www.wao.gov.uk/publication/wales-audit-office-corporate-strategy-2013-2016)

Exhibit 4: Components of my performance audit work



24. The performance work I propose to undertake is summarised in [Exhibit 5](#).

Exhibit 5: Contents of my 2015-16 performance audit work programme

	Specific projects
Improvement audit and assessment	<p>‘Improvement plan’ audit Audit of discharge of duty to publish an improvement plan.</p> <p>‘Assessment of performance’ audit Audit of discharge of duty to publish an assessment of performance.</p> <p>Financial management review Further work on financial management arrangements following up our 2014-15 review, and looking forward to 2016-17 budget setting and savings proposals. There will also be a focus on reserves position, policy and use of reserves.</p> <p>Governance review This work will focus on areas identified as being in need of improvement in the Corporate Assessment report.</p> <p>Performance management review Study across North Wales on benchmarking social services costs against performance. This will include CSSIW involvement.</p> <p>Locally determined review(s) Follow-up of aspects identified as being in need of improvement in the Corporate Assessment report.</p>

Specific projects	
Local government studies	<p>The strategic approach of councils to income generation and charging</p> <p>Under theme of 'delivering with less', this study will involve an audit of councils' strategic approach to charging, the approval process for setting and reviewing charging and the impact of charging on services and on service users.</p> <p>Council funding of third-sector services</p> <p>Also under the theme of 'delivering with less', this study will:</p> <ul style="list-style-type: none"> • examine the level of investment in voluntary sector services to benchmark findings against earlier assessments; • review the measures used to judge the effectiveness of funding in a 'tracer' area; and • review decision-making processes to determine whether the principles of good governance in funding third sector services are being followed. <p>The effectiveness of local community safety partnerships</p> <p>This study will examine the effectiveness of community safety partnerships and the impact of the work of partnerships in delivering improvement within their communities.</p>
Good practice	In line with my commitment to identify and share good practice, I will continue to host shared learning seminars, identify relevant case studies and focus my work on identifying and promoting effective practice.

Fee, audit team and timetable

Fee

25. Your estimated fee for 2015 is set out in [Exhibit 6](#).

Exhibit 6: Audit fee

Audit area	Proposed fee (£) ¹	Actual fee last year (£)
Financial audit work¹	£193,000	£199,200
Performance audit work:²		
• Improvement audit and assessment work and follow-up	£113,715	£119,480
Total fee	£306,715	£318,680
Total grant certification work³	£135,000 ⁴	£135,000 to date

¹ The fees shown in this document are exclusive of VAT, which is no longer charged to you.

Notes:

¹ Payable November 2014 to October 2015.

² Payable April 2015 to March 2016.

³ Payable as work is undertaken.

⁴ Please note that the proposed fee for 2015 is an estimate based upon the actual 2014 grant certification fees and is subject to change based on the programme of work required.

26. Planning will be ongoing, and changes to my programme of audit work and therefore my fee, may be required if any key new risks emerge. I shall make no changes without first discussing them with the Council.
27. Further information on my fee scales and fee setting can be found on the Wales Audit Office website at: www.wao.gov.uk/about-us/fee-scales-and-fee-setting.

Audit team

28. The main members of my team, together with their contact details, are summarised in Exhibit 7.

Exhibit 7: My team

Name	Role	Contact number	E-mail address
Lynn Pamment	Engagement Lead – Financial Audit	02920 802390	lynn.pamment@uk.pwc.com
Martin George	Financial Audit Manager	02920 802014	martin.r.george@uk.pwc.com
Richard Lanagan	Financial Audit Team Leader	07747 532529	richard.s.lanagan@uk.pwc.com
Derwyn Owen	Engagement Director	02920 320 500	Derwyn.Owen@wao.gov.uk
Jane Holownia	Engagement Lead – Performance Audit	02920 320500	Jane.Holownia@wao.gov.uk
Huw Lloyd Jones	Performance Audit Manager	07813 822017	Huw.LloydJones@wao.gov.uk
Andy Bruce	Performance Audit Lead	07919 164779	Andy.bruce@wao.gov.uk

Independence

29. I can confirm that my team members are all independent of Isle of Anglesey County Council and your officers. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

30. At the beginning of the audit process my audit team is required to assess their independence as your external auditor. I have made enquiries of all audit teams providing services to you and I have set out below the relationships that, in my professional judgement, may be perceived to impact upon my independence and the objectivity of my audit team, together with the related safeguards.

Services provided	Fee (estimate)	Threats to independence and safeguards in place
Certification of grant claims and returns	TBC	<p>Self-Review Threat: My audit team will conduct the grant certification. There is no self-review threat as the audit team are certifying management completed grant returns and claims.</p> <p>Self Interest Threat: My audit team has no financial or other interest in the results of the Council. I have concluded that this work does not pose a self-interest threat.</p> <p>Management Threat: My audit team is not required to take any decisions on behalf of management as part of this work.</p> <p>Advocacy Threat: I will not be acting for, or alongside, management and I have therefore concluded that this work does not pose an advocacy threat.</p> <p>Familiarity Threat: Work complements my audit team's external audit appointment and does not present a familiarity threat.</p>

31. Senior officers and members should not seek or receive personal financial or tax advice from my audit team. Senior officers and members who receive such advice from us should notify me, so that I can put appropriate conflict management arrangements in place.
32. Therefore at the date of this plan I confirm that in my professional judgement, my audit team are independent accountants with respect to the Council, within the meaning of UK regulatory and professional requirements and that the objectivity of my audit team is not impaired.

Timetable

33. I will provide reports, or other outputs as agreed, to the Audit Committee covering the areas of work identified in this document. My key milestones are set out in [Exhibit 8](#).

Exhibit 8: Timetable

Planned output	Work undertaken	Report finalised
2015 Audit Plan	March 2015	May 2015
Financial accounts work: <ul style="list-style-type: none">• Audit of Financial Statements Report• Opinion on Financial Statements• Financial Accounts Memorandum• Whole of Government Accounts	July – September 2015	September 2015
Performance work	May 2015 to February 2016	Reports issued on completion of individual projects, in consultation with the Council
Annual Improvement Report	May to December 2015	March 2016

** Subject to timely clearance of draft findings with Isle of Anglesey County Council.*

Appendix 1

Respective responsibilities

Financial audit

As amended by the Public Audit (Wales) Act 2013, the Public Audit (Wales) Act 2004 sets out my powers and duties to undertake your financial audit. It is my responsibility to issue a certificate and report on the financial statements which includes an opinion on:

- Their 'truth and fairness', providing assurance that they:
 - are free from material misstatement, whether caused by fraud or error;
 - comply with the statutory and other applicable requirements; and
 - comply with all relevant requirements for accounting presentation and disclosure.
- The consistency of information in the Annual Report with the financial statements.

I must also state by exception if the Annual Governance Statement does not comply with requirements, if proper accounting records have not been kept, if disclosures required for remuneration and other transactions have not been made or if I have not received all the information and explanations I require.

The Public Audit (Wales) Act 2004 requires me to assess whether Isle of Anglesey County Council has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources. To achieve this, I consider:

- the results of the audit work undertaken on the financial statements;
- Isle of Anglesey County Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
- the results of other work carried out including work carried out under the Local Government (Wales) Measure 2009 (the Measure), certification of claims and returns, and data-matching exercises;
- the results of the work of other external review bodies where relevant to my responsibilities; and
- any other work that addresses matters not covered by the above, and which I consider necessary to discharge my responsibilities.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect Isle of Anglesey County Council's financial statements and related documents, to ask me, as the Appointed Auditor questions about the accounts and, where appropriate, to challenge items in the accounts. I must also consider whether in the public interest, I should make a report on any matter which comes to my notice in the course of the audit.

My audit work does not relieve management and those charged with governance of their responsibilities which include:

- the preparation of the financial statements and Annual Report in accordance with applicable accounting standards and guidance;
- the keeping of proper accounting records;
- ensuring the regularity of financial transactions; and
- securing value for money in the use of resources.

Management agrees to provide me with:

- access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- additional information that I may request from management for the purpose of the audit; and
- unrestricted access to persons within Isle of Anglesey County Council's from whom I determine it necessary to obtain audit evidence.

Management will need to provide me with written representations to confirm:

- that it has fulfilled its responsibilities for the preparation of the financial statements;
- that all transactions have been recorded and are reflected in the financial statements;
- the completeness of the information provided to me for the purposes of the audit; and
- to support other audit evidence relevant to the financial statements or specific assertions in the financial statements if I deem it necessary or if required by ISAs.

Performance audit

The Measure places a general duty on improvement authorities to 'make arrangements to secure continuous improvement in the exercise of [their] functions'. It also places specific requirements on authorities to set improvement objectives, and to publish annual improvement plans and assessments of performance. Improvement authorities are defined as county and county borough councils, national park authorities, and fire and rescue authorities.

The Measure also requires me to carry out an improvement assessment for each improvement authority every year, to determine whether the authority is likely to comply with its general duty and requirements of the Measure. The Auditor General must also carry out an audit of whether the authority has discharged its improvement planning and reporting duties.

The Auditor General may also in some circumstances carry out special inspections (under section 21), in respect of which he will provide a report to the relevant authorities and Ministers, and which he may publish (under section 22). The Auditor General will summarise audit and assessment reports in his published Annual Improvement Report (under section 24). This will also summarise any reports of special inspections.

To discharge the requirements of the Measure, I undertake periodic corporate assessments at each improvement authority. Since 2013-14, I have undertaken this programme of corporate assessments on a cyclical basis. Currently I have agreed with the Welsh Government that I may use the grant that I receive from the Welsh Government to fund the corporate assessment. This means that, in addition to fee-funded improvement assessment and audit work, each authority will receive an in-depth corporate assessment once during a four-year period. In the intervening years, I will maintain a 'light-touch' overview of developments and of the progress made by the authority.

In the event of emerging issues of concern or matters of priority, I do reserve the flexibility to undertake a more frequent corporate assessment.

In addition to my programme of audit and assessment work under the Measure, I undertake a programme of local government studies as required under sections 41 and 42 of the Public Audit (Wales) Act 2004. This work is not included within the local performance audit fee, but is included within the Wales Audit Office estimates for funding from the Welsh Consolidated Fund.

Appendix 2

National value-for-money studies

Isle of Anglesey County Council may also be interested in the national value-for-money examinations which I undertake, some of which will be of particular relevance to, and may involve evidence gathering across, local government. These studies are funded by the National Assembly and are presented to the National Assembly's Public Accounts Committee to support its scrutiny of public expenditure.

The table below covers all of the value-for-money studies work currently programmed, although some of this work is still at an early stage of development. The programme includes all-Wales summaries of audit work undertaken locally in the NHS and reactive examinations into specific issues of public concern that have been raised with me. I will shortly be considering and consulting on potential topic areas for future value-for-money studies to start, and potentially in some cases to be reported, in 2015-16.

Further updates on my programme of value-for-money studies will be provided to you within the regular progress reports prepared by my team.

Topic	Anticipated publication timeframe
GP prescribing	April to June 2015
Welsh Government investment in next generation broadband infrastructure	April to June 2015
Regional education consortia	April to June 2015
Welsh Government acquisition of Cardiff Airport	April to June 2015
Rail services	April to June 2015
Orthopaedic services	April to June 2015
NHS waiting lists and private practice	Summer 2015
Picture of public services	Autumn 2015
Development of Natural Resources Wales	Autumn 2015
Regeneration Investment Fund for Wales ²	To be confirmed
Wales Life Sciences Investment Fund ³	To be confirmed
Flood and erosion risk management (likely to focus on coastal flooding)	To be confirmed

² While in clearance, the timescale for publication is uncertain for reasons specific to the project.

³ While in clearance, the timescale for publication is uncertain for reasons specific to the project.

Topic	Anticipated publication timeframe
Early intervention and public behaviour change ⁴	To be confirmed
Welsh Government interventions in local government ⁵	To be confirmed
Welsh Government responses to audit recommendations	To be confirmed
Public procurement and the National Procurement Service	To be confirmed

⁴ In the short-term, development of a new picture of public services report will take priority over this work. However, the picture of public services report is likely to reflect on these themes in some way. Wales Audit Office staff will also be exploring opportunities to take forward work in this area as part of our good practice exchange programme.

⁵ Plans for this work are being revisited in light of the Welsh Government commissioned review of the Anglesey intervention and to take into account any wider implications arising from the local government reform programme.

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