



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Annual Audit Report 2018 – **Welsh Ambulance Services NHS Trust**

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

This report was prepared for the Auditor General by Dave Thomas, Anthony Veale, Michelle Phoenix, Fflur Jones and Sharon Jeffries.

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About this report

- 1 This report summarises the findings from the audit work I have undertaken at the Welsh Ambulance Services NHS Trust (the Trust) during 2018. I did that work to discharge my responsibilities under the Public Audit (Wales) Act 2004. That Act requires me to:
 - a) examine and certify the accounts submitted to me by the Trust, and to lay them before the National Assembly;
 - b) satisfy myself that the expenditure and income to which the accounts relate have been applied to the purposes intended and in accordance with the authorities which govern it; and
 - c) satisfy myself that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 2 The findings from my work are considered under the following headings:
 - Key messages
 - Audit of accounts
 - Arrangements for securing economy, efficiency and effectiveness in the use of resources
- 3 I have issued several reports to the Trust this year. The messages contained in this Annual Audit Report represent a summary of the issues presented in these more detailed reports, a list of which is included in [Appendix 1](#).
- 4 [Appendix 2](#) presents the latest estimate on the audit fee that I will need to charge to cover the actual costs of undertaking my work at the Trust, alongside the original fee that was set out in the 2018 Audit Plan.
- 5 The Chief Executive and the Director of Finance have agreed the factual accuracy of this report, which we presented to the Audit Committee on 6 December 2018. The Board will receive the report at a subsequent Board meeting and every member will receive a copy. We strongly encourage the Trust to arrange wider publication of this report. Following Board consideration, we will make the report available to the public on the [Wales Audit Office website](#).
- 6 I would like to thank the Trust's staff and members for their assistance and co-operation during the audit work my team has undertaken over the last 12 months.

Key messages

Audit of accounts

- 7 I have concluded that the Trust's accounts were properly prepared and materially accurate, and my work did not identify any material weaknesses in the Trust's internal controls relevant to my audit of the accounts. I have therefore issued an unqualified opinion on their preparation.
- 8 The Trust had no material financial transactions within its 2017-18 accounts that were not in accordance with authorities and consequently I have issued an unqualified opinion on the regularity of the financial transactions within its 2017-18 accounts.
- 9 The Trust achieved financial balance for the three-year period ending 31 March 2018 and has an approved three-year strategic plan in place. Consequently, there were no issues which warranted highlighting, so no substantive report was placed on the Trust's accounts.

Arrangements for securing efficiency, effectiveness and economy in the use of resources

- 10 My 2018 structured assessment work at the Trust has found that:
 - the Trust should look to address known gaps and weaknesses in some key aspects of governance with greater pace;
 - the Trust has set a clear strategic vision, continues to develop a long-term strategy and has plans to ensure alignment of and improve underpinning plans; and
 - there is a strong commitment to be more efficient but there is a need for more strategic use of assets and to address long standing issues with sickness absence.
- 11 I reviewed how the Trust has embedded the Sustainable Development Principle of the Well-being of Future Generations Act. While not a prescribed body under the legislation, I found the Trust has embraced the opportunities provided by Act. However, it knows it has more to do to embed the sustainable development principle into its ways of working.
- 12 The Trust is participating in the National Fraud Initiative and has made good use of the data matches released in 2017.
- 13 The key messages above are considered further in the following sections.

Audit of accounts

- 14 This section of the report summarises the findings from my audit of the Trust's financial statements for 2017-18. These statements are how the organisation demonstrates its financial performance and sets out its net operating costs, recognised gains and losses, and cash flows. Preparation of an organisation's financial statements is an essential element in demonstrating appropriate stewardship of public money.
- 15 In examining the Trust's financial statements, I am required to give an opinion on:
- whether they give a true and fair view of the financial position of the Trust and of its income and expenditure for the period in question;
 - whether they are prepared in accordance with statutory and other requirements, and comply with relevant requirements for accounting presentation and disclosure;
 - whether that part of the remuneration report to be audited is properly prepared;
 - whether the other information provided with the financial statements (namely the Annual Governance Statement, the Foreword and the Accountability Report) is consistent with them; and
 - the regularity of the expenditure and income in the financial statements.
- 16 In giving this opinion, I have complied with my Code of Audit Practice and the International Standards on Auditing (ISAs).

I have issued an unqualified opinion on the accuracy and proper preparation of the 2017-18 financial statements of the Trust

- 17 I have concluded that the Trust's accounts were properly prepared and materially accurate, and my work did not identify any material weaknesses in the Trust's internal controls relevant to my audit of the accounts. I have therefore issued an unqualified opinion on their preparation.
- 18 Generally, we received information in a timely and helpful manner and were not restricted in our work. We also noted that there have been significant improvements made by the Trust in 2017-18. We were pleased to note that the Trust responded positively to the recommendations we issued following our review of the 2016-17 financial statements. This has led to improvements in both the working papers supporting the financial statements and the quality of the draft accounts. There was one exception in respect of the quality of working papers in respect of fixed assets which we have referred to in [Exhibit 1](#) below.
- 19 I reviewed those internal controls that I considered to be relevant to the audit to help me identify, assess and respond to the risks of material misstatement in the accounts. I did not consider them for the purposes of expressing an opinion on the

operating effectiveness of internal control. My review did not identify any significant deficiencies in the Trust's internal controls.

20 I am required to report issues arising from my work to those charged with governance before I issue my audit opinion on the accounts. My Financial Audit Engagement Lead reported these issues to the Trust's Audit Committee on 24 May 2018. **Exhibit 1** summarises the key issues set out in that report.

Exhibit 1: issues identified in the Audit of Financial Statements Report

The following table summarises and provides comments on the key issues identified.

Issue	Auditors' comments
Uncorrected misstatements	There were no misstatements identified in the financial statements, which remained uncorrected.
Corrected misstatements	There were a number of misstatements corrected by management, which were brought to the attention of the Audit Committee in May 2018. These misstatements primarily related to disclosure notes accompanying the financial statements. These changes did not impact on the financial position of the Trust which remained unchanged from the surplus of £70,000 reported within the draft financial statements.
Other significant issues	Whilst there were no significant difficulties, we did encounter issues with the working papers provided to support the disclosure of fixed assets within the financial statements.

24 My separate independent examination of the charitable funds financial statements is due to be completed in December 2018. Based on our work to date, there are no significant issues arising.

I also issued an unqualified audit opinion on the regularity of the financial transactions within the financial statements of the Trust

The Trust had no material financial transactions within its 2017-18 accounts that were not in accordance with authorities and consequently I have issued an unqualified opinion on the regularity of the financial transactions within its 2017-18 accounts

25 The Trust's financial transactions must be in accordance with authorities that govern them. It must have the powers to receive the income and incur the expenditure that have occurred. Our work reviews these powers and tests that there are no material elements of income or expenditure which the Trust does not have the powers to receive or incur.

The Trust achieved financial balance for the three-year period ending 31 March 2018 and has an approved three-year strategic plan in place. Consequently, there were no issues which warranted highlighting, so no substantive report was placed on the Trust's accounts

26 I have the power to place a substantive report on the Trust's accounts alongside my opinions where I want to highlight particular issues. As the Trust met both of its financial duties and there were no other issues warranting report, I did not issue a substantive report on accounts.

27 As detailed above, the Trust has met its financial duty to break even over the three years 2015-16 to 2017-18. The Trust reported a retained surplus of £49,000 in 2015-16, £44,000 in 2016-17 and £70,000 in 2017-18.

Arrangements for securing efficiency, effectiveness and economy in the use of resources

28 I have a statutory requirement to satisfy myself that NHS bodies have proper arrangements in place to secure efficiency, effectiveness and economy in the use of their resources. I have undertaken a range of performance audit work at the Trust over the last 12 months to help me discharge that responsibility. This work has involved:

- assessing the effectiveness of the Trust's governance and assurance arrangements;
- reviewing the Trust's approach to strategic planning;
- examining the arrangements in place for managing the Trust's finances, workforce, assets and procurement;
- specific use of resources work on embedding the Sustainable Development Principle of the Well-being of Future Generations Act;

- reviewing the Trust's arrangements for tracking progress against external audit recommendations; and
- assessing the application of data-matching as part of the National Fraud Initiative (NFI).

29 My conclusions based on this work are set out below.

Whilst there have been notable improvements to some aspects of the Trust's governance arrangements, there is scope to further strengthen arrangements in some important areas

30 My structured assessment work examined the Health Board's governance arrangements, the way in which the Board and its sub-committees conduct their business, and the extent to which organisational structures are supporting good governance and clear accountabilities. I also looked at the information that the Board and its committees receive to help them oversee and challenge performance and monitor the achievement of organisational objectives. I found the following:

31 **There are plans to address weaknesses in information to the Board and its committees and the Trust's business cycle.** The conduct of the Board is generally effective, and members of the Board are involved in a comprehensive programme of development. The Trust is working to address identified challenges to the conduct of board and committee meetings by increasing the frequency of its Board meetings as part a wider review of Board and committee workloads. This has included work to streamline the amount of information provided for Board and Committee meetings, and to strengthen agenda management. Also, following a review of Committee workloads, the Trust will introduce an additional committee in 2018. In reporting my structured assessment findings, I also highlighted that there is scope to review the process for 'Chair's actions' to be taken between Board meetings to take certain matters forward.

32 **The Board Assurance Framework continues to develop, and while risk procedures are cohesive, practice is inconsistent.** The Trust continues to develop the Board Assurance Framework. However, the usefulness of the Board Assurance Framework as an assurance tool is dependent on the maturity of the Trust's risk management arrangements. While there are ongoing actions to strengthen risk management procedures, practice remains inconsistent with scope to agree common understanding and strengthen oversight and management of risks throughout the organisation.

33 **Further work is required to strengthen the Trust's system of assurance, particularly in relation to the use of clinical audit.** There is a detailed quality governance framework in place, and plans to review the quality strategy, which is two years out of date, should support this further. A team of Trust Non-Executive Directors undertook a review of Serious Adverse Incidents during summer 2018 which identified recommendations and actions for improvement. However, there are ongoing weaknesses in the assurance received from the Trust's clinical audit and

effectiveness programme. While the Trust continues to review and update its policies using a comprehensive process, a significant number of policies were reported as out of date within the September Board Assurance Framework. There is also scope to improve awareness of new legislation and assurances that the Trust complies with new legislation and national policies. The Trust has made several positive changes to the audit recommendations tracker, which I discuss further in [paragraph 48](#).

- 34 **There will be a need to manage the impact of the significant turnover at executive officer level and to ensure that there is sufficient capacity in the Trust's corporate functions to support key business processes.** The Trust continues to manage significant changes to the Executive Management Team during 2018. The capacity of corporate functions remains stretched and there is a possibility that this is made worse by the Trust's active management of non-operational vacancies as part of its annual savings targets.

The Trust has set a clear strategic vision, continues to develop a long-term strategy and has plans to ensure alignment of and improve underpinning plans

- 35 My work examined how the Board engages partners and sets the strategic direction for the organisation. I also assessed how well the Trust plans the delivery of its objectives, whether plans are sufficiently joined up and how progress in delivering the plans is monitored. My findings are set out below.
- 36 **The Trust has set a clear strategic vision and continues to develop a long-term strategy.** There is a clear strategic vision for the organisation, and Board members described feeling highly involved in the process of setting the organisational vision. The Trust is further developing its long-term vision as part of its long-term strategy (the Strategy) for 2019-30. While the Strategy provides an opportunity for the Trust to define and describe its ambition for the organisation, its plans for delivery will necessarily be influenced by those of its commissioners.
- 37 **The Trust developed an approved integrated medium-term plan (IMTP) for 2018-2021 and has plans to improve the clarity and rigour of underpinning plans.** The Trust developed an approved IMTP within the required timeframe for the third consecutive year during 2018. The IMTP includes strategic actions, performance ambitions and the Trust's financial plan, although some of the performance intentions could be more ambitious. The Trust can demonstrate a commitment to learning from past planning issues and is improving its planning process going forward to strengthen underpinning plans such as its quality strategy.
- 38 **The Trust has a thorough process for monitoring the delivery of its IMTP and continues to improve its project management approach, but the pace of change is affecting the current delivery of its strategic actions.** There is a sound process in place for monitoring the delivery of the IMTP, including strengthened oversight by the IMTP Delivery Assurance Group. The Trust is working to address capacity and resource issues in delivering actions by developing a project

management framework to ensure a consistent approach to project delivery and has plans to introduce relevant training in 2019-20.

There is a strong commitment to be more efficient but there is a need for more strategic use of assets and to address long standing issues with sickness absence

- 39 My Structured assessment work examined the Trust's arrangements for managing its workforce, its finances and other physical assets, in supporting the efficient, effective and economical use of resources. I also considered the arrangements for procuring goods and services, and the action being taken to maximise efficiency and productivity. My findings are set out below.
- 40 **The Trust has made substantial progress in terms of recruitment to its paramedic workforce and is becoming more strategic in terms of learning and development and workforce planning, however, it has not made planned progress in terms of annual appraisals and reducing levels of sickness absence.** During late 2017, the majority of the Trust's paramedics chose to transition to pay band six and work towards the competencies required. The Trust is currently working to track the benefits of this change. Improvements to recruitment processes and ongoing use of 'Big Bang' recruitment events are having a particularly positive impact on paramedic recruitment. The Trust is strengthening its workforce planning arrangements by developing a toolkit which, if completed consistently by each department, will support workforce planning and the wider achievement of strategic plans. However, sickness absence remains a significant issue and, despite a range of actions, including the introduction of a Trauma Risk Management programme (TRiM) and achievement of the Gold Corporate Health Standard, the Trust's sickness absence rate remains the worst in Wales. There are several further actions planned to attempt to address sickness absence rates during 2018-19. The Trust has an ambitious plan for transforming training and education for its staff and there have been improvements in relation to compliance with statutory and mandatory training. However, while Performance Appraisal and Development Review (PADR) rates are improving they remain below target and there is scope to formally identify and address individual training needs.
- 41 **The Trust continues to maintain financial balance and to achieve financial savings targets, but procurement needs to be better owned.** As detailed in [paragraph 27](#), the Trust continues to meet its financial duties. In general, the Trust can demonstrate a reducing reliance on non-recurring savings since 2015-16, but it needs to be mindful of its reliance on non-operational vacancies year on year. The Trust has well-established financial monitoring arrangements at both an operational and strategic level. The NHS Wales Shared Services Partnership (NWSSP) undertakes procurement activity on behalf of the Trust and I have some general concerns about the level at which this procurement activity is owned and scrutinised by the Trust to ensure its expectations are clear and delivered. It is acknowledged,

however, that, the Trust has engaged in specific procurement activities, such as implementing national approaches such as No Purchase Order No Pay, and papers on significant business cases regularly feature procurement information.

- 42 **The Trust is committed to managing demand in line with the ambulance care pathway and there are encouraging signs of improvement.** During 2017 and 2018, the Trust developed and piloted several service initiatives aimed at improving patient flow by treating customers in earlier steps of the five-step ambulance care pathway. This included use of Advanced Paramedic Practitioners and a Falls Improvement programme, with data indicating some success from the pilots. However, there remains a challenge in funding the roll-out of such projects across Wales. The Trust also continues to struggle to deliver services during times of extreme pressure. During winter 2017-18 the Trust reached Resource Escalation Action Plan (REAP) status 4 for the first time in its history due to difficulties in responding to calls. The recently published 'Amber Review'¹ contains recommendations for the Trust and its commissioners to improve the service for patients whose calls are categorised as amber (serious but not life-threatening).
- 43 **There is scope to strengthen the Trust's strategic approach to asset management.** The Trust does not currently have an overarching asset management strategy or plan and its management approach currently sits with specific groups and boards with limited alignment between approaches. The Trust is currently focussing on developing a new asset register, called Real Asset Management (RAM) which should provide the Trust with better information, such as backlog maintenance costs or whether assets are fit for purpose. The Trust should consider the benefits of developing an overarching asset management strategy to further align, and provide greater assurance to board members of its strategic use of assets.

My other work has found some aspects of good practice as well as opportunities to strengthen some arrangements for securing efficiency, economy and effectiveness

The Trust has embraced the opportunities provided by the Well-being of Future Generations Act, but it knows it has more to do to embed the sustainable development principle into its ways of working

- 44 The Well-being of Future Generations (Wales) Act 2015 (the Act) aims to create a Wales that we all want to live in, now and in the future. The Act sets out how 44 specified public bodies must work, and work together in accordance with the sustainable development principle. Whilst the Trust is not a prescribed body, it is committed to embedding the sustainable development principle and my work looked

¹ NHS Wales: Emergency Ambulance Services Committee: **Amber Review: A Review of Calls to the Welsh Ambulance Service Categorised as Amber**, November 2018.

at how the Trust was acting on this stated commitment. My findings are set out below.

- 45 **While not a prescribed body within the Act, the Trust recognises the advantages of integrating the sustainable development principle into its ways of working.** The Trust has acknowledged the opportunities and benefits afforded by the Act and the sustainable development principle. Members of the Executive Team and the wider Board have said that the sustainable development principle provides opportunities for the organisation to work in an integrated way with partners to improve services for the people of Wales.
- 46 **The Trust can show examples of sustainable service planning, but it is not yet systematically applying the sustainable development principle.** The Trust recognises it is at an early stage of framing its approach. It has explored and applied the sustainable development principle in drafting its environmental strategy, its estates strategic outline programme and in how it engages with the broader agenda of Public Service Boards. The Trust is yet to apply the sustainable development principle systematically across the way it plans and runs its service. Not being a prescribed body within the Act affords the Trust more time to consider its approach. I found that the Trust is committed to using opportunities provided by the Act, and it has established collaborative objectives for working in partnership to achieve its goals. The Trust has also committed to review its corporate objectives in 2018-19 to take account of the sustainable development principle and the strategic plan for NHS Wales.
- 47 **Despite limited capacity, the Trust and its commissioning body are developing their approaches so that the Trust maximises the Act's opportunities.** Capacity constraints are likely to be a potential barrier for the Trust, both in adopting the sustainable development principle internally and in terms of its ability to engage meaningfully with multiple partners, for example those in the Public Service Boards (PSBs). Given its status as a non-prescribed body, the Trust will need to take a pragmatic approach that balances capacity and resource issues with the benefits that it can secure through adoption of the sustainable development principle and associated engagement with partner agencies. The commissioning intentions that the Emergency Ambulance Services Committee (EASC) issues to the Trust should help shape and inform the Trust's plans. The EASC intends to incorporate sustainable development principles in its commissioning intentions from 2019-20 and the Trust has expressed its commitment to work within these intentions.

The Trust continues to make progress in addressing my previous recommendations, but there is more to do

- 48 **In September 2018, the Trust improved the format of its audit recommendation tracker and the arrangements for recording actions.** The process for signing off completed recommendations has been strengthened and ensures greater accuracy of recording actions. The new version also makes it easier for audit committee members to analyse recommendations by year, priority and progress. One of my

recommendations from the 2017 Structured Assessment was to make management responses on the audit tracker clearer, which has also improved. However, we found that information captured on the audit recommendation tracker is not wholly consistent with our review of progress this year. For example, in relation to the recommendation for improving board and committee papers, I note that papers are still sent out late, and the Board does not regularly receive EASC minutes.

- 49 **The Trust continues to make progress in addressing my previous Structured Assessment recommendations, with the majority either completed or partly completed.** I have reviewed the progress against recommendations submitted to the Trust in 2016 and 2017. The Trust is demonstrating good progress against the majority of my previous recommendations from 2016 and 2017. Our review of progress against the ten 2016 recommendations shows that the Trust has now completed actions against seven and continues to progress actions against the remaining three.
- 50 Review of progress against the nine 2017 Structured Assessment recommendations showed that, as of September 2018, the Trust had completed actions against three, was progressing actions against five that were not yet complete and had one recommendation that was not yet due. My recommendations for the Trust to reduce sickness absence and comply with the requirements of the Welsh Health Circular (2016) 033² have again seen limited progress this year. While the Trust has introduced measures to increase the wellbeing of its staff, such as the Trauma Risk Management programme (TRiM), this is not yet translating into a reduction in staff sickness. In addition the Trust has stated its intention to comply with the Welsh Health Circular by March 2019.
- 51 The Trust's audit recommendation tracker states that it has completed the two recommendations made as part of my follow-up work in respect of Issues Raised in Correspondence with the Auditor General, presented to the Audit Committee in March 2018. Progress against the three recommendations from our review into how the Trust is embedding the Sustainable Development Principle of the Well-being of Future Generations Act (as described in [paragraphs 44 to 47](#)) should be documented on the tracker going forward.

The Trust is making effective use of the National Fraud Initiative to detect fraud and overpayments

- 52 The National Fraud Initiative (NFI) is a biennial data-matching exercise that helps detect fraud and overpayments by matching data across organisations and systems to help public bodies identify potentially fraudulent or erroneous claims and transactions. It is a highly effective tool in detecting and preventing fraud and

² The Welsh Health Circular (2016) 033 requires the Trust to ensure that all prescribed information is publicly accessible.

overpayments and helping organisations to strengthen their anti-fraud and corruption arrangements.

- 53 The Trust received the outcomes from the 2016 data-matching exercise in January 2017 which included 1,791 data-matches, 105 of which were 'recommended matches'.³ In last year's Annual Audit Report I noted that, as at November 2017 the Trust had made very limited progress in reviewing the data matches. Since then the Trust has appointed a counter fraud officer and has subsequently made significant progress, completing the review of 243 matches to date, focusing first on the recommended matches. I consider the work undertaken to be reasonable and proportionate.
- 54 In October 2018, participating bodies submitted data for the next data-matching exercise. The outcomes of this exercise will be available early in 2019.

³ Matches that are categorised as 'recommended matches' are considered to be high risk and therefore recommended to be prioritised for early review.

Appendix 1

Reports issued since my last Annual Audit Report

Exhibit 2: reports issued since my last Annual Audit Report

The following table lists the reports issued to the Trust in 2018.

Report	Date
Financial audit reports	
Audit of Financial Statements Report	May 2018
Opinion on the Financial Statements	June 2018
Performance audit reports	
Structured Assessment 2018	December 2018
Local Work - Embedding the Sustainable Development Principle of the Well-being of Future Generations Act	September 2018
Other reports	
2018 Audit Plan	March 2018

Exhibit 3: performance audit work still underway

There are also several performance audits that are still underway at the Trust. These are shown in the following table, with the estimated dates for completion of the work.

Report	Estimated completion date
Local Work – Performance Management Information	Draft report expected end of March 2019.

Appendix 2

Audit fee

The 2018 Audit Plan set out the proposed audit fee of £151,618.00 (excluding VAT). My latest estimate of the actual fee, on the basis that some work remains in progress, is in accordance with the fee set out in the outline.

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