

September 2015

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Financial Management and Governance in Community and Town Councils 2013-14



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU



Since 2011-12, local councils in Wales have made progress to improve their financial management and governance. This is evidenced by improvements in the timeliness of preparing the accounts and a continued reduction in the number of qualified audit opinions. However, the number of qualified audit opinions and failures in financial governance remains too high.

The team who prepared this report comprised
Anthony Barrett and Deryck Evans.

Huw Vaughan Thomas
Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

The Auditor General is independent of the National Assembly and government. He examines and certifies the accounts of the Welsh Government and its sponsored and related public bodies, including NHS bodies. He also has the power to report to the National Assembly on the economy, efficiency and effectiveness with which those organisations have used, and may improve the use of, their resources in discharging their functions. The Auditor General, together with appointed auditors, also audits local government bodies in Wales, conducts local government value for money studies and inspects for compliance with the requirements of the Local Government (Wales) Measure 2009.

The Auditor General undertakes his work using staff and other resources provided by the Wales Audit Office, which is a statutory board established for that purpose and to monitor and advise the Auditor General.

For further information please write to the Auditor General at the address above, telephone 029 2032 0500, email: info@audit.wales, or see website www.audit.wales.

© Auditor General for Wales 2015

You may re-use this publication (not including logos) free of charge in any format or medium. You must re-use it accurately and not in a misleading context. The material must be acknowledged as Auditor General for Wales copyright and you must give the title of this publication. Where we have identified any third party copyright material you will need to obtain permission from the copyright holders concerned before re-use.

If you require any of our publications in an alternative format and/or language please contact us using the following details: Telephone 029 2032 0500, or email info@audit.wales.

Contents

	Introduction	6
1	Although timeliness of accounts across the sector continues to improve, there remains a small core of councils which fail to provide complete and accurate accounts and other information for audit on a timely basis	7
	There has been a significant improvement since 2011-12 in the timeliness of production of audited accounts	8
	There remains a core group of councils with more than one year of accounts unaudited by the statutory deadline for publication of audited accounts	9
2	The number of qualified audit opinions continues to decrease but too many councils have received qualified audit opinions for two or more of the last three years	10
	The number of councils with qualified audit opinions has declined for a second year in succession	11
	An unacceptably high number of councils have received qualified audit opinions for two or three of the last three financial years	12
3	Councils are making progress addressing the issues raised in previous reports but there is evidence of continuing failure to comply with statutory requirements	15
4	Local councils can learn lessons from the appointed auditor's report in the public interest	19
	The appointed auditor issued a report in the public interest in relation to the 2013-14 accounts arising from continued failures in financial management and governance at Mawr Community Council	20
	No separate statutory recommendations were made during 2014	21

5	To help councils to improve their financial management and governance, local council auditors will, for the 2015-16 audit, examine councils' arrangements for setting and monitoring budgets and for engaging the services of internal audit	22
	Auditors will examine councils' arrangements for budget setting and monitoring	23
	Auditors will review the terms of engagement for internal audit	24
Appendices		
	Appendix 1 – The financial accountability framework for local councils	26
	Appendix 2 – Annual Governance Statement assertions	27

Introduction

- 1 All public bodies in Wales, including town and community councils (local councils), have a responsibility to the citizens of Wales to account for their stewardship of the public money they have been entrusted with. The principal means of doing this is by the preparation of annual accounts that are subject to an independent external audit.
- 2 Previous reports¹ from the Auditor General drew attention to the most common issues identified by auditors across Wales. This report considers the progress made by local councils to address these weaknesses and highlights areas the Auditor General will focus on for the audit of the 2015-16 accounts.

¹ Improving Financial Management and Governance: **Issues from the Audit of Community Council Accounts 2011-12 and Financial Management and Governance in Local Councils 2012-13**

Part 1

Although timeliness of accounts across the sector continues to improve, there remains a small core of councils which fail to provide complete and accurate accounts and other information for audit on a timely basis

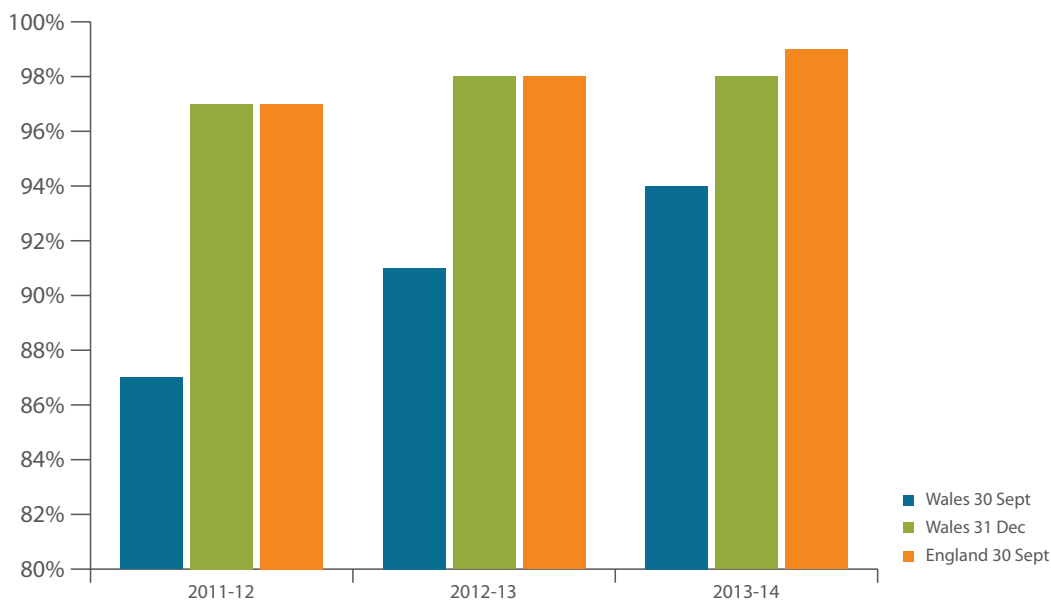


- 3 In order to minimise both the cost and time required to undertake the audit for councils, it is important that councils provide the auditor with required information that is timely, complete and accurate.

There has been a significant improvement since 2011-12 in the timeliness of production of audited accounts

- 4 The Welsh Government encourages greater transparency by public bodies to explain how they use public money. Local electors are entitled to see how their local council has spent the money it has collected from fees and charges or via the annual precept, from council tax. Councils that fail to publish an annual return on a timely basis are not providing this basic level of public accountability. [Exhibit 1](#) identifies the progress made by Welsh councils since 2011-12.

Exhibit 1 - Completion of audit work on accounts between 2011-12 and 2013-14



- 5 Auditors aim to complete their audit work and issue their certificate and opinion in sufficient time to allow local councils to publish their annual return with an audit opinion by 30 September as required by the Accounts and Audit (Wales) Regulations.
- 6 By 30 September 2014, auditors had issued the opinion and certificate on the 2013-14 annual return at 696 councils (94 per cent). This continues the steady progress made by the sector, increasing from 91 per cent for the 2012-13 accounts and 87 per cent for the 2011-12 accounts. However, in this respect, Wales lags some way behind England. As demonstrated in [Exhibit 1](#), in England, 98 per cent of parish councils received their audit opinion and certificate by 30 September 2014.

- 7 By 31 December 2014, the number of completed audits had increased to 723 (98 per cent); this is comparable with the 2012-13 accounts. However, this still meant that there were 15 (two per cent) councils that had not received an audit opinion three months after the deadline. These delays are due to councils not providing sufficient evidence to support the audit opinion, failing to send approved annual returns to the auditor or because of unresolved queries from the auditor.

There remains a core group of councils with more than one year of accounts unaudited by the statutory deadline for publication of audited accounts

- 8 In addition to the late 2013-14 annual returns, despite various and repeated reminders by auditors, as at 30 September 2014, five councils (2012-13 – seven) had failed to produce an annual return or provide sufficient evidence to support the annual return for 2013-14 and up to four of the previous financial years.
- 9 While this is an improvement on 2012-13, the Auditor General is concerned about persistent failure to publish an audited annual return on a timely basis. In our view, it is unacceptable that local councils funded by public money should fail to discharge their legal obligations and prepare statements of accounts for audit. **Exhibit 2** identifies those councils with outstanding audits remaining open because:
- the council had failed to prepare annual accounts or provide sufficient evidence for auditors to provide an opinion and so discharge their responsibilities under the act; or
 - the auditor was undertaking additional work to consider potential irregularities.

Exhibit 2 - Councils with prior-year audits open at 30 September 2014

	2009-10	2010-11	2011-12	2012-13	2013-14
Machynlleth Community Council	✓	✓	✓	✓	✓
Banwy Community Council		✓	✓	✓	✓
St Florence Community Council		✓	✓	✓	✓
Mawr Community Council			✓	✓	✓
Kidwelly Town Council				✓	✓

- 10 The outstanding audits for Banwy, St Florence, Mawr and Kidwelly councils were completed during 2015. The outstanding audits for Machynlleth Community Council remained open as at 9 September 2015.

Part 2

The number of qualified audit opinions continues to decrease but too many councils have received qualified audit opinions for two or more of the last three years

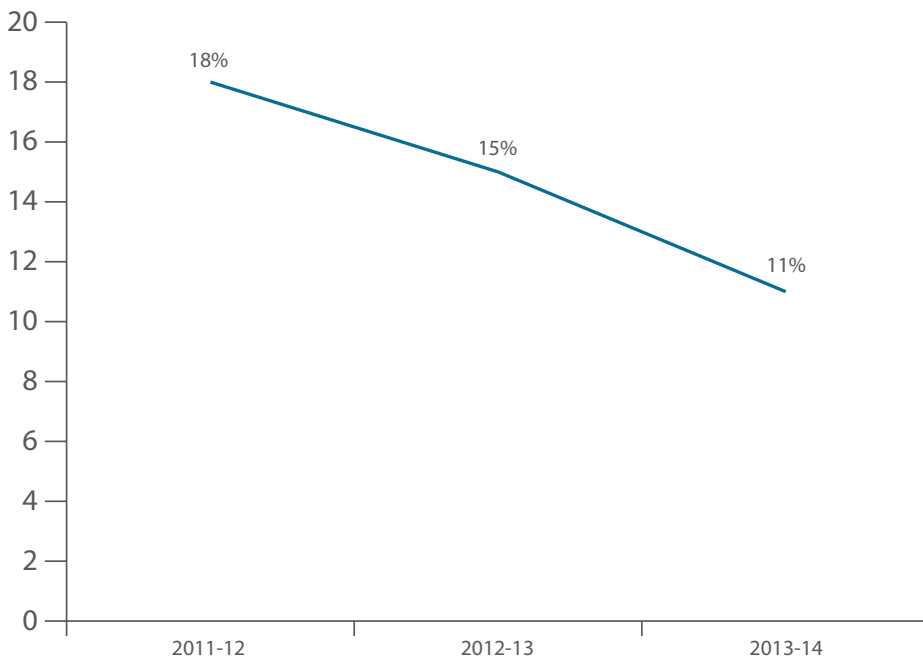


- 11 Auditors qualify their opinion on the annual return because of issues identified in the accounting statements and/or the Annual Governance Statement (AGS). A qualification on the AGS may relate to one or more of the assertions made by the council.
- 12 It should be noted that all audit opinion qualifications are avoidable if individual councils have adequate and effective financial management and governance arrangements in place and follow the simple steps required to prepare annual accounts and submit them for audit.
- 13 Between 2011-12 and 2013-14, auditors have qualified their audit opinions for one or more financial years at 241 councils. This represents thirty-three per cent of all town and community councils in Wales.

The number of councils with qualified audit opinions has declined for a second year in succession

- 14 Overall, the number of councils with audit opinions qualified in each year continues its downward trend as shown in [Exhibit 3](#). Auditors issued qualified audit opinions on 85 (11.5 per cent) of the 2013-14 annual returns; this represents a substantial improvement from 2012-13 (113 qualified – 15 per cent) and 2011-12 (130 qualified – 18 per cent).

Exhibit 3 - Percentage of qualified audit opinions 2011-12 to 2013-14



- 15 The number of councils where auditors qualified the audit opinions for two or more separate issues has also declined from 38 in 2012-13 to 26 in 2013-14.
- 16 Nevertheless, it remains the case that over one in 10 councils in Wales fail to meet the minimum required standards of governance. Local councils still need to focus on improving their governance and compliance arrangements.

An unacceptably high number of councils have received qualified audit opinions for two or three of the last three financial years

- 17 Forty-five councils in Wales (six per cent) received qualified audit opinions for two or three of the last three years.
- 18 Of particular note are the 19 councils (three per cent) listed in [Exhibit 4](#) whose annual returns have been qualified for each of the last three financial years.
- 19 Worryingly, 14 of these 19 councils have received the same qualifications each year. The repeated qualification of the audit opinion at these councils suggests there are systemic weaknesses in their financial management and governance arrangements or a lack of commitment or ability to get things right.
- 20 In addition to a qualified opinion for 2013-14, the 26 councils listed in [Exhibit 5](#) also received a qualified audit opinion for either 2012-13 or 2011-12. Ten of these councils received qualifications for the same reasons for both financial years.
- 21 In the Auditor General's view, it is unacceptable that councils fail to address weaknesses in their governance arrangements when these matters are drawn to their attention by the external auditor.
- 22 Where these qualifications are as a result of the council's failure to take appropriate action on issues that have previously been drawn to their attention, appointed auditors will be encouraged to consider whether these are matters which should be drawn to the public's attention at a local level. For 2014-15, appointed auditors will consider whether or not these are matters that should be reported to their communities in the public interest and whether or not to make statutory recommendations for improvement. Where auditors exercise these powers, there will be a significant additional cost to the council in terms of additional audit fees and potentially adverse local publicity, as well as possible loss of confidence from local communities.

Exhibit 4 - Councils with qualified audit opinions for the last three financial years

Council	Same issues
Aber Community Council	Yes
Briton Ferry Town Council	Yes
Capel Curig Community Council	Yes
Cynwyd Community Council	Yes
Dinas Cross Community Council	Yes
Faenor Community Council	No
Henryd Community Council	Yes
Llaneugrad Community Council	Yes
Llanfarian Community Council	No
Llanfihangel y Pennant Community Council	Yes
Llanpumsaint Community Council	No
Mawr Community Council	Yes
Moelfre Community Council	Yes
Pentir Community Council	Yes
Queensferry Community Council	Yes
Rhoscolyn Community Council	Yes
Trefalaw Community Council	Yes
Trefeurig Community Council	No
Ysbyty Ystwyth Community Council	No

Exhibit 5 - Councils with qualified audit opinions 2013-14 and 2012-13 or 2011-12

Council	2011-12	2012-13	2013-14	Same issues
Beddgelert Community Council		Yes	Yes	No
Brymbo Community Council		Yes	Yes	No
Clyne and Melincourt Community Council		Yes	Yes	No
Genau'r Glyn Community Council		Yes	Yes	No
Llanbedrog Community Council		Yes	Yes	Yes
Llanddowror and Llanmiloe Community Council		Yes	Yes	No
Llanhennock Community Council		Yes	Yes	No
Llanwern Community Council		Yes	Yes	Yes
Melindwr Community Council		Yes	Yes	Yes
Montgomery Town Council		Yes	Yes	Yes
Pencoed Town Council		Yes	Yes	Yes
Penyffordd Community Council		Yes	Yes	No
St Clears Town Council		Yes	Yes	No
Wentlooge Community Council		Yes	Yes	Yes
Blaengwrach Community Council	Yes		Yes	Yes
Bodfari Community Council	Yes		Yes	No
Carew Community Council	Yes		Yes	No
Ganllwyd Community Council	Yes		Yes	Yes
Gwyddelwern Community Council	Yes		Yes	Yes
Llanbadrig Community Council	Yes		Yes	No
Llandyrnog Community Council	Yes		Yes	No
Llannerch-y-Medd Community Council	Yes		Yes	No
Llanover Community Council	Yes		Yes	No
Nefyn Community Council	Yes		Yes	No
Neyland Town Council	Yes		Yes	Yes
Ruabon Community Council	Yes		Yes	No

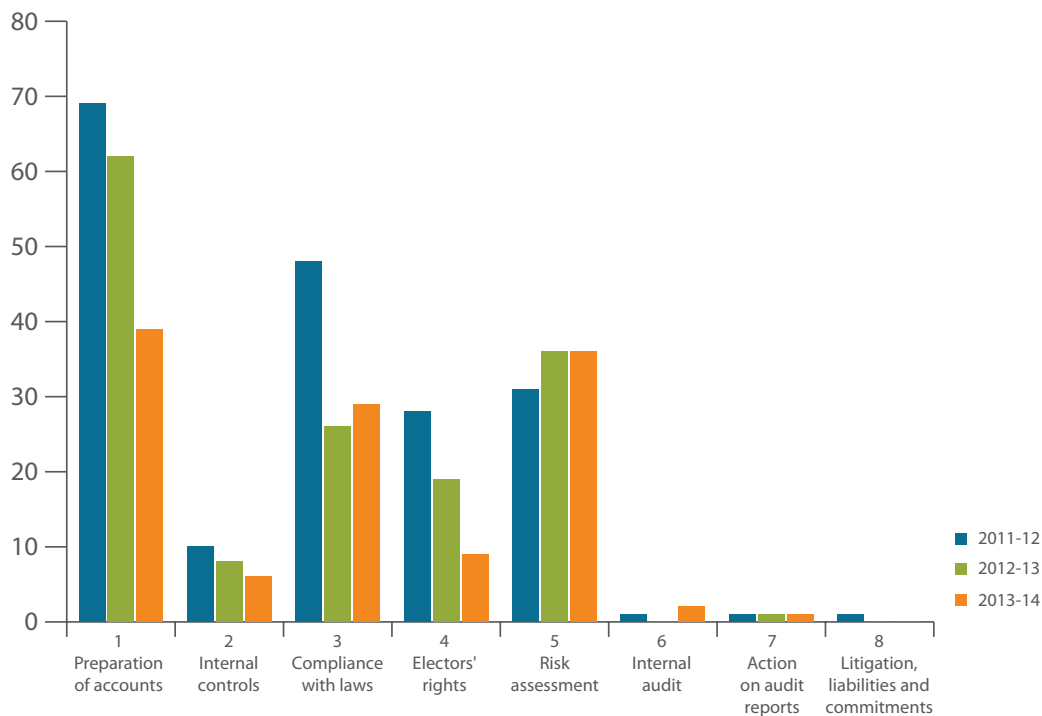
Part 3

Councils are making progress addressing the issues raised in previous reports but there is evidence of continuing failure to comply with statutory requirements



- 23 The majority of qualifications relate to the assertions made by councils in their AGS. In the AGS, councils make a positive statement that they have done what is required of them. **Appendix 1** of this report sets out the assertions made by councils in the AGS and provides a brief explanation of what the assurance given by a council means.
- 24 In many cases, when auditors examine these assertions they find that despite councils having given a positive response in the AGS, they have not in fact complied with the related requirements. In such cases, auditors qualify their audit opinion. **Exhibit 6** shows the number of qualifications relating to each of the assertions in the AGS. Some local councils have received a qualified opinion relating to two or more assertions.

Exhibit 6 - Number of qualifications related to each AGS assertion



- 25 **Exhibit 6**, whilst showing a significant number of qualifications against several of the AGS assertions, does show some improvement over prior years.
- 26 The most common reason for qualifications related to the AGS in 2011-12, 2012-13 and 2013-14 was the failure to prepare and/or approve the annual accounts on time (assertion 1). While this remains the most common audit qualification with 40 councils qualified in 2013-14 (five per cent), there has been a significant improvement from 2012-13 (62 – eight per cent) and 2011-12 (69 – nine per cent).

- 27 As in 2012-13, the second most common reason for qualification for 2013-14 relates to assessing and managing financial and other risks (assertion 5). Statutory regulations state that local councils are responsible for putting in place and ensuring that there is a sound system of internal control which facilitates the effective exercise of their functions and which includes arrangements for the management of risk. Auditors qualify their opinions because of the council's failure to demonstrate that they meet their statutory responsibilities. There has been no improvement across the sector this year and it is disappointing to note that risk assessment has been a recurring qualification theme for several years.
- 28 In the AGS (assertion 3), councils assert that they have taken all reasonable steps to ensure there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the council. A positive answer to this assertion means that the council has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so. However, for 2013-14, in contrast to the general trend, the number of qualifications related to this assertion, has increased.
- 29 Auditors test the AGS assertions on a sample basis and have noted the following issues in relation to lawfulness. In each of these cases, the councils asserted that they comply with statutory requirements but the auditor has found that they do not. For example:
- a Budget setting: Auditors identified nine councils that had failed to calculate their budget requirement for the financial year as required by the Local Government Finance Act 1992. This will be an area of specific focus for the 2015-16 audits.
 - b Pay As You Earn (PAYE) arrangements: Most local councils employ and pay salary or other allowances to the clerk. They must therefore operate a PAYE system to deduct income tax and national insurance contributions at source. PAYE was also a significant issue reported on for 2011-12 and 2012-13.
 - c Members' code of conduct: Councils must ensure that all members have agreed to act in accordance with a members' code of conduct. Auditors continue to identify examples where members have not signed up to a code of conduct.
 - d Delegation of authority: Local councils may under statute only make arrangements for the discharge of their functions by a committee, a subcommittee or an officer of the council. However, one council delegated authority to an individual member.
 - e Borrowing: Community and town councils in Wales wishing to borrow money for capital purposes are required to have such borrowing approved by Welsh ministers. Auditors identified cases where councils obtained loans without first seeking approval.

30 The Public Audit (Wales) Act 2004 gives local electors various rights in relation to councils' accounts. These include the right to inspect the accounts and to address questions or make objections to an item of account, to the external auditor. Local councils have a responsibility to facilitate the exercise of these rights by their electors and confirm in the AGS that they have done so (assertion 4). One of the ways in which this is achieved is to place an advertisement in a prominent place to inform the public that the audit will shortly be carried out. An audit qualification in this area means that councils have failed to meet their statutory duty to advertise the audit or to make adequate arrangements for local electors to exercise their rights. This is another area where local councils have addressed the concerns raised in previous reports. For 2013-14, auditors qualified audit opinions in only nine cases (one per cent) as compared with 29 cases (three per cent) in 2012-13 and 28 cases (four per cent) in 2011-12.

Part 4

Local councils can learn lessons from the appointed auditor's report in the public interest



- 31 In most cases, auditors report their findings and recommendations to the council through the audit certificate (the audit opinion) and a report addressed to the council. Auditors issue these reports to the council at the conclusion of the audit to set out the auditor's findings and recommendations. The Auditor General encourages auditors to resolve issues with councils wherever possible through these means.
- 32 However, where resolution is not possible, or where the auditor considers that the issues identified should be reported more widely, the auditor has other mechanisms by which to promote improvements in financial management and control and governance. The Auditor General supports auditors who consider it necessary to issue a report in the public interest under section 22 of the Act and/or make (statutory) recommendations under section 25 of the Act. Councils must discuss the public interest reports and section 25 recommendations at public meetings and publish their response to the report or recommendations.
- 33 The Auditor General recommends that all councils consider the following issues and whether any may apply to them and if there are lessons that individual councils can learn from these statutory recommendations.

The appointed auditor issued a report in the public interest in relation to the 2013-14 accounts arising from continued failures in financial management and governance at Mawr Community Council

- 34 In January 2015, the appointed auditor exercised his power under section 22 of the Act to make a **report in the public interest in relation to Mawr Community Council**.
- 35 The appointed auditor had issued a report in the public interest in relation to Mawr Community Council in December 2011 identifying significant failures in governance arrangements, financial management and internal control at the council. In the intervening period, further issues came to the auditor's attention giving cause for concern that the council:
- a had not learnt the lessons identified in the December 2011 report; and
 - b was continuing to fail to comply with its statutory obligations.
- 36 In the 2015 report, the auditor concluded that:
- a individual councillors did not fully understand their role and responsibilities and disregarded proper governance;
 - b the council had failed to set a lawful budget for both 2012-13 and 2013-14;
 - c failings in its administration of meetings led to unlawful decisions being made;

- d there was an inappropriate relationship between the council and a local development trust that led to unlawful transactions being incurred;
- e the council had obtained a loan without proper authorisation from the Welsh Government; and
- f the council's record keeping was poor.

No separate statutory recommendations were made during 2014

- 37 Auditors have reported that no statutory recommendations were issued in 2014 other than those included in the report in the public interest. Three councils in Wales received statutory recommendations in relation to the 2012-13 audits.

Part 5

To help councils to improve their financial management and governance, local council auditors will, for the 2015-16 audit, examine councils' arrangements for setting and monitoring budgets and for engaging the services of internal audit



- 38 The Auditor General's September 2013 report, **Improving Financial Management and Governance: Issues from the Audit of Community Council Accounts 2011-12**, set out changes to the audit arrangements for town and community councils for the 2015-16 audit.
- 39 The new arrangements will have a greater focus on governance with an extended AGS having a new section highlighting 'thematic' areas for review at all councils. These themes will vary year on year and will address concerns arising from audit findings.
- 40 In order to allow local councils to develop their governance arrangements, councils will be notified in advance of the specific areas that will form part of the thematic review each year. This arrangement will allow councils to identify areas where they need to improve their arrangements and to make any necessary improvements before the start of the financial year. However, it should be noted that this should not require councils to carry out any substantial additional work. Auditors will only seek evidence that all councils should readily have available.
- 41 As noted in the Auditor General's report **Financial Management and Governance in Local Councils 2012-13**, published in October 2014, for the 2015-16 audits, auditors will focus on budget setting and monitoring and the engagement of internal audit.
- 42 The areas of focus for the 2016-17 audits will be published in the autumn of 2015.

Auditors will examine councils' arrangements for budget setting and monitoring

- 43 Councils must set their budget each year in accordance with the Local Government Finance Act 1989. Guidance on budget setting is included in the Practitioners' Guide. Councils will be asked to confirm that they have set the budget in accordance with the act and that they have monitored income and expenditure against the budget during the year.
- 44 Auditors will expect that councils will be able to provide the following evidence to support a positive assertion:
- a a copy of a budget prepared in accordance with the Act;
 - b a copy of the minutes of the council meeting at which the budget was approved and the precept set;
 - c a copy of the precept demand issued to the billing authority;
 - d examples of budget monitoring reports to the council; and
 - e copies of minutes of council meetings highlighting how the council monitors its income and expenditure against its budget.

Auditors will review the terms of engagement for internal audit

- 45 Welsh Government regulations require all community councils to maintain an adequate and effective internal audit of its accounting records and internal controls. Guidance on internal audit is included in the Practitioners' Guide.
- 46 Auditors will expect that councils will be able to provide the following evidence to support their assertions:
 - a confirmation that the council has ensured that its internal audit function is independent of its day-to-day decision-making process and maintenance of the accounting records; and
 - b internal audit engagement letter or terms of engagement issued to the internal auditor.

Appendices

Appendix 1 - The financial accountability framework for local councils

Appendix 2 - Annual Governance Statement assertions



Appendix 1 - The financial accountability framework for local councils

The financial accountability framework for local councils

The Public Audit (Wales) Act 2004 (the Act) sets out the framework for financial accountability for town and community (local) councils in Wales. The main provisions in the Act are:

- all local councils must prepare annual accounts as at 31 March each year;
- these annual accounts are to be audited. For 2013-14, the auditor was appointed by the Auditor General;
- persons interested in the accounts may inspect the accounts and underlying accounting records; and
- local electors may ask questions of the auditor and make objections to the auditor about the accounts.

The Accounts and Audit (Wales) Regulations 2005 include further detail in relation to the above provisions:

- the council's responsible financial officer must certify that the accounts 'properly present' or 'present fairly' the council's transactions and balances;
- the council must approve the accounts after receipt of a report containing the auditor's final findings from the audit;
- once the audit has been concluded and the auditor has certified the accounts, the council must publish the accounts;
- these provisions are subject to fixed deadlines; and
- councils must also make arrangements for members of the public to exercise their inspection rights under the Act.

The Act also sets out the responsibilities of the external auditor to give an opinion on the accounts in compliance with the Auditor General's Code of Audit Practice (the Code).

The Code specifies a limited assurance framework for local councils with annual income and expenditure of up to £1 million to provide a level of assurance commensurate with the amounts of public money managed by local councils.

The Code does not require a full audit in accordance with professional auditing standards. The Code requires external auditors to examine the accounts and any additional information and explanation provided. As well as information provided by the councils themselves, auditors consider information provided by members of the public and press coverage etc that comes to their attention.

Appendix 2 - Annual Governance Statement assertions

Assertion	'Yes' means that the council
1. We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended) and proper practices.	Prepared its accounting statements in the way prescribed by law.
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the council to conduct its business or on its finances.	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2005 (as amended).	Has given all persons interested the opportunity to inspect and ask questions about the council's accounts.
5. We have carried out an assessment of the risks facing the council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Considered the financial and other risks it faces in the operation of the council and has dealt with them properly.
6. We have maintained an adequate and effective system of internal audit of the council's accounting records and control systems throughout the year and have received a report from the internal auditor.	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the council.
7. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	Has responded to matters brought to its attention by internal and external audit.
8. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the council and, where appropriate, have included them on the accounting statements.	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant.
9. Trust funds – in our capacity as trustee we have: <ul style="list-style-type: none"> • Discharged our responsibility in relation to the accountability for the fund(s) including financial reporting and, if required, independent examination or audit. 	Has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

Wales Audit Office

24 Cathedral Road

Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone: 029 2032 0660

E-mail: info@audit.wales

Website: www.audit.wales

Swyddfa Archwilio Cymru

24 Heol y Gadeirlan

Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn Testun: 029 2032 0660

E-bost: post@archwilio.cymru

Gwefan: www.archwilio.cymru