



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

# Annual Financial Audit Outline

## **City and County of Swansea**

**Audit year:** 2013-14

**Issued:** April 2014

# Status of document

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This document has been prepared for the internal use of the City and County of Swansea as part of work performed/to be performed in accordance with statutory functions, the Code of Audit Practice and the Statement of Responsibilities issued by the Auditor General for Wales.

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This document was produced by PricewaterhouseCoopers LLP on behalf of Anthony Barrett, the Appointed Auditor.

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# Annual Financial Audit Outline

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## Introduction

1. This Annual Financial Audit Outline has been prepared by PricewaterhouseCoopers LLP (PwC) on behalf of Anthony Barrett, the Appointed Auditor.
2. As your external auditor my objective is to carry out an audit which discharges my statutory duties as Appointed Auditor and fulfils my obligations under the Code of Audit Practice, namely to:
  - examine and certify whether your financial statements are 'true and fair'; and
  - assess whether you have made proper arrangements for securing economy, efficiency and effectiveness in the use of resources.
3. The purpose of this outline is to explain to you:
  - My audit team's approach to:
    - the audit of your financial statements for the year ending 31 March 2014 including the significant risks of material misstatement in your financial statements and how we plan to address them; and
    - the assessment of your arrangements for securing economy, efficiency and effectiveness in the use of resources.
  - The planned timetable, fees and audit team.
  - The scope of the audit, our respective responsibilities and how we ensure independence and objectivity in our work.
4. There have been no limitations imposed on me in planning the scope of this audit.

## Financial statements audit

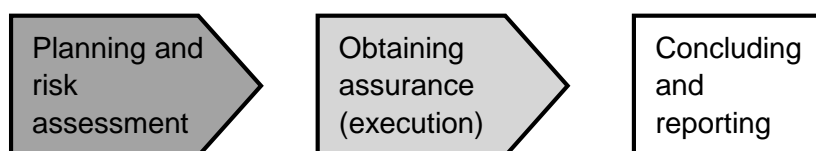
5. It is my responsibility to issue a report on the financial statements which includes an opinion on:
  - Whether or not the accounts give a 'true and fair view' of the City and County of Swansea's (the Council's) financial outturn and position. This provides assurance that the accounts:
    - are free from material misstatement, whether caused by fraud or error;
    - comply with statutory and other applicable requirements; and
    - comply with all relevant requirements for accounting presentation and disclosure.
  - The consistency of information in the Explanatory Foreword with the financial statements.
6. My report must also state by exception if the Annual Governance Statement for 2013-14 does not comply with requirements.

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## Audit approach

7. My team's audit work uses a range of techniques to assess risk and obtain audit evidence and assurance and is based on a thorough understanding of your business. This understanding allows my team to develop an audit approach which focuses on addressing specific risks whilst providing assurance for the financial statements as a whole. Our audit approach consists of three phases as set out in [Exhibit 1](#).

### Exhibit 1: Our audit approach



8. The work undertaken in each of these three areas is set out in more detail in [Exhibit 2](#).
9. I do not seek to obtain absolute assurance that the financial statements and related notes are true and fair, but adopt a concept of materiality. In planning and executing the audit, we aim to identify material misstatements in the financial statements and related notes, 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 and Cabinet prior to completion of the audit.
10. For reporting purposes, we 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, will not report them.

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## Exhibit 2: Our audit approach

### Planning and risk assessment

#### Key tasks

Discussions with key officers/stakeholders

Review of key documents

Initial review of Internal Audit

#### Objectives

To understand:

- Internal and external developments
- Audit environment
- Control environment
- Business and audit risks

#### Output

**Annual Audit Outline**

### Obtaining assurance (execution)

#### Key tasks

Documentation of systems and controls

Testing of key controls

Testing of detail on transactions and balances

Testing of disclosures

Review of Annual Governance Statement

#### Objectives

To obtain assurance:

- Over significant risks identified
- That balances, transactions and disclosures are not materially misstated
- That unusual transactions are valid and are properly accounted for
- That financial statements are properly prepared

#### Output

**Completion of audit work in accordance with the plan**

### Concluding and reporting

#### Key tasks

Evaluate the results of audit work

Consider impact of events after year-end

#### Objectives

To identify issues to be reported to those charged with governance or management

To form an opinion on financial statements

#### Output

**Audit of Financial Statements Report**

**Audit Certificate and Opinion**

**Annual Audit Letter**

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11. In planning my work and obtaining an understanding of the Council I consider the control environment including the activities of Internal Audit to determine the potential impact of its work on my planned procedures. I use the work of Internal Audit to inform my risk assessment as part of my planning procedures.
12. As part of the planning process, my staff considered the information which would be required to support the accounts submitted for audit. The fees, once agreed, will assume that this information will be provided by the timescales agreed and to the quality standards that we expect. My other main assumptions in setting the estimated fees will be that:
- appropriate accommodation and facilities are provided to enable my audit team to deliver our audit in an efficient manner;
  - the financial statements and supporting working papers have been subject to review and validation by management, to provide the Responsible Financial Officer with assurance that they are 'true and fair';
  - all appropriate officials will be available during the audit;
  - you have all the necessary controls and checks in place to enable those charged with governance to provide all the assurances that I require in the Letter of Representation addressed to me; and
  - Internal Audit has completed its planned programme of work and that management has taken all necessary remedial action on issues that could have affected the financial statements.

## Audit risks and issues

### Risks of material misstatement in the accounting statements

13. **Exhibit 3** provides information regarding the main operational and financial risks faced by the Council that could affect my audit. These are the main risks that I have identified during the initial audit planning process, based upon information currently available, and the actions proposed to address them. I may need to change the audit plan if any new risks emerge. I will not make any changes to the audit plan without first discussing them with officers and, where relevant, those charged with governance.

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### Exhibit 3: Summary of main audit risks and proposed responses

#### Significant audit risks

Risks	Action proposed
<b>Control environment risks</b>	
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.	<p>My audit team will:</p> <ul style="list-style-type: none"><li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li><li>• review accounting estimates for evidence of bias;</li><li>• evaluate the rationale for any significant transactions outside the normal course of business; and</li><li>• incorporate an element of “unpredictable” audit work, which varies each year.</li></ul>
There is a risk of material misstatement due to fraud in income and non-pay expenditure recognition and this is treated as a significant risk.	<p>My audit team will:</p> <ul style="list-style-type: none"><li>• test the appropriateness of a sample of journals processed to income and non-pay expenditure ledger codes during the year;</li><li>• review the application of relevant accounting policies to ensure that they are in compliance with accounting standards; and</li><li>• perform substantive procedures on a sample basis to ensure that income and non-pay expenditure has been appropriately accounted for in the correct period.</li></ul>

#### Elevated audit risks

Risks	Action proposed
<b>Preparation of the accounts risks</b>	
<p><b>Valuation of property, plant and equipment (PPE) and investment property</b></p> <p>The Council is required to ensure that PPE and Investment Property assets held on the Balance Sheet are valued at sufficient regularity to ensure that the carrying amount is not materially different to the fair value of these assets at the year end. This valuation is subject to a number of judgements.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"><li>• consider the appropriateness of the Council's proposed approach to the valuation of PPE and Investment Properties; and</li><li>• test the valuation of such assets on a sample basis by using internal specialists</li></ul>



Risks	Action proposed
<p><b>Equal pay and job evaluation</b></p> <p>The Single Status Agreement committed authorities to undertake equal pay reviews and to introduce non-discriminatory pay structures, addressing the fact that local government employees were often employed on differing terms and conditions.</p> <p>The Council has settled a number of equal pay claims to date and has undertaken a significant amount of work to develop a model to support the calculation of its provision for Equal Pay and Job Evaluation. The valuation of this provision is subject to a number of judgements.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> <li>• review the status of the equal pay and job evaluation exercise with officers and consider whether the associated accounting treatment is appropriate;</li> <li>• consider the continued appropriateness of the methodology used to derive the overall estimate and the reasonableness of the assumptions therein;</li> <li>• perform sample testing on individual cases; and</li> <li>• to the extent that the provision has been utilised after the year end, compare the payments made to the amounts provided for in the accounts.</li> </ul>
<b>Financial statements risks</b>	
<p><b>Group accounts</b></p> <p>During 2013-14 the trading operations Swansea City Waste Disposal Company Limited (SCWDC) were transferred to the Council. The Council fully owned SCWDC as at 31 March 2013. Therefore, the presentation and disclosure of this transaction in the accounts of the Council will need to be assessed and the requirement to produce group accounts considered.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> <li>• review the substance and accounting treatment of the transaction; and</li> <li>• consider the adequacy of disclosures in the accounts and group accounts of the Council.</li> </ul>

### Accounting and reporting issues

14. In addition to the audit risks set out above, I also need to consider any new financial accounting and reporting requirements which impact on my responsibilities. I summarise the more significant accounting and reporting changes that apply to 2013-14 in **Exhibit 4**.

### Exhibit 4: Significant accounting and reporting changes for 2013-14

Accounting and reporting change
<p><b>IAS 1 Presentation of Financial Statements</b></p> <p>The Comprehensive Income and Expenditure Statement has been amended as a result of the June 2011 amendments to IAS 1 <i>Presentation of Financial Statements</i> (where relevant to an authority) and the June 2011 amendments to IAS 19. The requirement for Financing and Investment Income and Expenditure to include 'pensions interest cost and expected return on pensions assets' has been replaced by 'net interest on the net defined benefit liability / (asset)'. Financing and Investment Income and Expenditure also now includes 're-measurements of the net defined benefit liability / (asset) for long-term employee benefits recognised in accordance with section 6.2'.</p>

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### **IAS 19 *Employee Benefits***

Chapter 6 of the code includes revisions as a result of the June 2011 amendments to IAS 19 *Employee Benefits*:

- amendments to the definitions in section 6.1;
- updated terminology, amendments to the recognition requirements and clarifications of the disclosure requirements in section 6.2;
- amendments to the recognition requirements of section 6.3 Termination Benefits and clarification of the disclosure requirements; and
- amendments to the classification, recognition, measurement and disclosure requirements in section 6.4 Post-employment Benefits.

## **Risk of Fraud**

15. 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:

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

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### Your views on fraud

- 16.** 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. whistleblower 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?

### Use of resources audit

- 17.** To discharge my responsibilities regarding the arrangements that the Council has established to secure economy, efficiency and effectiveness in its use of resources, I shall place reliance upon:
- the results of the audit work undertaken on the financial statements;
  - the Council's system of internal control, as reported in the Annual Governance Statement and my report thereon;
  - the results of work carried out by the Auditor General, 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.

### Certification of grant claims and returns

- 18.** The Appointed Auditor, 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.

### Overall issues identified

- 19.** **Exhibit 5** summarises the more significant and/or recurring issues I identified when undertaking grant certification work in 2012-13.

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## Exhibit 5: Overall issues relating to grant claim and return certification

### Qualified grant claims and returns qualified in 2012-13

A total of 44 grant claims and financial returns were certified for 2012-13 with a total value of £257 million. This is two claims more than in 2011-12 with a total additional value of approximately £2 million. A total of:

- 16 claims were certified without qualification or amendment;
- 16 were certified following amendment;
- 7 claims were certified with a qualification; and
- 5 claims were certified with a qualification following amendment.

### Effectiveness of grant coordination arrangements

The Council had reasonable arrangements in place for the production and submission of grant claims and returns during 2012-13. The Council's grants coordinators worked closely with the audit team to ensure that an accurate and up to date schedule of grants was maintained during the year. A joint working protocol was put in place at the start of the audit process to facilitate this.

## Issues related to specific grant claims and returns

20. In addition to the overall issues identified above, I summarise the more significant issues I have identified relating to individual grant claims and returns in [Exhibit 6](#).

## Exhibit 6: Significant issues relating to specific grant claims and returns

### Name of scheme

#### EC Structural Fund

The Council takes the lead on 5 schemes that are funded by the Welsh European Funding Office (WEFO) as part of the EC Structural Fund. We are required to certify each claim within six weeks following the end of the claim period. Our ability to do this is dependent on the Council preparing the claim on a timely basis. In respect of 2011-12, repeated delays were experienced, which led to the recommendation that the Council should take four weeks to prepare the claim, allowing two weeks for the certification work to be completed. However, delays have continued to be experienced and further work is required to ensure that these claims are completed on a timely basis.

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## Other work undertaken

21. In addition to my responsibilities in respect of the audit of the body's statutory financial statements set out above, I am also required to certify a return to the Welsh Government which provides information about the City and County of Swansea to support preparation of Whole of Government Accounts.

## Auditor General's Regulatory Programme

22. A separate document, the Auditor General's Regulatory Programme for Performance Audit, has been issued setting out the work to be delivered by the Auditor General under the Measure.

## Independence

### Threats and safeguards

23. 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	Value	Threats to independence and safeguards in place
Certification of grant claims and returns	£150,000	<p><b>Self Review Threat:</b> My audit team will conduct the grant certification and this has arisen due to their appointment as external auditors. There is no self-review threat as the audit team are certifying management completed grant returns and claims.</p> <p><b>Self Interest Threat:</b> 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><b>Management Threat:</b> My audit team is not required to take any decisions on behalf of management as part of this work.</p> <p><b>Advocacy Threat:</b> 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><b>Familiarity Threat:</b> Work complements my audit teams external audit appointment and does not present a familiarity threat.</p> <p><b>Intimidation Threat:</b> I have concluded that this work does not pose an intimidation threat as all officers and members have conducted themselves with utmost integrity and professionalism.</p>

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## Relationships and Investments

24. 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.
25. 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.

## Fee, audit team and timetable

### Fee

26. We are currently unable to provide you with an estimate of our fee for our 2013-14 audit work.
27. As a result of the requirements of the Public Audit (Wales) Act 2013, we have been required to revise our approach to fee setting. This act introduces a slightly revised fee-setting requirement on the new Wales Audit Office for all our audit work once its provisions come into effect from 1 April 2014. In anticipation of this new requirement, we have needed to take legal advice to clarify a number of its provisions. In the light of that advice, we have reviewed our cost allocation and apportionment processes to ensure that, going forward, our fee setting will fully comply with these new statutory requirements. This, unfortunately, has been a time-consuming process. The exercise has now been completed and the Auditor General has consulted on his fee scales, which take account of revisions made in anticipation of the new legislation. That consultation provides further information about the new legislative requirements.
28. After the end of the consultation process (28 February 2014), and after considering the consultation responses, we will be able to provide you with an estimate of your fee for 2013-14.
29. 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 Head of Financial Services. Further information on the new Wales Audit Office fee scales and fee setting will be provided once finalised.
30. In previous years, there have been no formal objections to the Council's financial statements. However, I do receive a number of queries and items of correspondence from members of the public and other interested parties. A small amount of time will be included within the fee to deal with minor queries, as part of the overall management of the audit.

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31. Any detailed investigations or other work required to respond to queries and objections will result in an additional fee. Any such additional fee will be charged at daily rates based on the specific grade or skill mix required for the work, but will be discussed with the Council, prior to undertaking the work.
32. The Auditor General is required to recover, in respect of each grant or return, an amount that covers the full cost of the relevant work undertaken. Grant and return certification work is charged on a daily basis in line with the skill-related fee scales set out in the Auditor General's local government fees letter. The fees will reflect the size, complexity and particular issues relating to the specific grants.
33. Further information on the Auditor General's fee scales and fee setting can be found on our website at: [www.wao.gov.uk/aboutus/4240.asp](http://www.wao.gov.uk/aboutus/4240.asp).

## Audit team

### Exhibit 7: My team

Name	Role	Contact number	E-mail address
Anthony Barrett	Appointed Auditor	029 2032 0500	<a href="mailto:anthony.barrett@wao.gov.uk">anthony.barrett@wao.gov.uk</a>
Kevin Williams	Engagement Lead – Financial Audit	029 2080 2161	<a href="mailto:kevin.a.williams@uk.pwc.com">kevin.a.williams@uk.pwc.com</a>
Hywel Pullen	Engagement Manager	029 2080 2662	<a href="mailto:hywel.pullen@uk.pwc.com">hywel.pullen@uk.pwc.com</a>
Darragh Hanley-Crofts	Financial Audit Manager	029 2080 2632	<a href="mailto:darragh.e.hanley-crofts@uk.pwc.com">darragh.e.hanley-crofts@uk.pwc.com</a>
Kristel Sootarsing	Financial Audit Team Leader	029 2080 2058	<a href="mailto:kristel.s.sootarsing@uk.pwc.com">kristel.s.sootarsing@uk.pwc.com</a>

34. I can confirm that my team members are all independent of the Council, its officers and any joint committees. In addition, I am not aware of any potential conflicts of interest that I need to bring to your attention.

## Timetable

35. I will provide reports, or other outputs as agreed, to the Audit Committee and Cabinet as appropriate 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
<b>Annual Financial Audit Outline for 2014</b>	March 2014	April 2014
<b>Financial accounts work:</b> <ul style="list-style-type: none"> <li>• Audit of Financial Statements Report</li> <li>• Opinion on Financial Statements</li> <li>• Financial Accounts Memorandum</li> <li>• Whole of Government Accounts</li> </ul>	July 2014 – September 2014	September 2014
<b>Use of Resources Work</b>	July 2014 – September 2014	November 2014
<b>Annual Audit Letter 2014</b>	October 2014	November 2014
<b>Certification of Grant Claims</b>	October 2014 – December 2014	June 2015



# Appendix 1

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## Roles and responsibilities

This Annual Financial Audit Outline has been prepared to meet the requirements of auditing standards and proper audit practices. It provides City and County of Swansea (the Council) with an outline of the financial audit work required for the 2013-14 financial statements.

The Public Audit (Wales) Act 2013 (the 2013 Act) sets out that the Auditor General is to be the auditor of local government bodies in Wales. The 2013 Act does, however, provide transitional arrangements where the appointment of a person as an auditor under section 13 of the Public Audit (Wales) Act 2004 continues to have effect until the end of the period for which the appointment was made (subject to any earlier termination). The Auditor General has appointed me as the auditor of the Council's accounts for the year ending 31 March 2014.

As Appointed Auditor, I am required by the Public Audit (Wales) Act 2004 to examine and certify the accounts of the Council. In accordance with professional standards that apply by virtue of the Code of Audit Practice set under the act, this involves giving an opinion on whether the accounts give a true and fair view of the Council's financial position and of its income and expenditure for the year. The act also requires me to satisfy myself of these things:

- that the accounts are prepared in accordance with regulations under section 39 of the act (the Accounts and Audit (Wales) Regulations 2005);
- that the accounts comply with the requirements of all other statutory provisions applicable to them;
- that proper practices have been observed in the compilation of the accounts; and
- that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

I am also required to certify that the audit has been completed in accordance with the Public Audit (Wales) Act 2004.

The audit does not relieve the Council of its responsibility to:

- establish systems of internal control to ensure the regularity and lawfulness of transactions and to ensure that its assets are secure;
- maintain proper accounting records;
- prepare a Statement of Accounts in accordance with relevant requirements; and
- establish and keep under review appropriate arrangements to secure economy, efficiency and effectiveness in its use of resources.

The Public Audit (Wales) Act 2004 sets out the rights of the public and electors to inspect the 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.

A separate Annual Financial Audit Outline for the audit of the 2013-14 accounts of the City and County of Swansea Pension Fund has been issued.

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The Auditor General is required to certify certain grant claims and returns. The Appointed Auditor, acting as an agent of the Auditor General, undertakes the audit work relating to those claims and returns.

## Electronic communication

During the engagement my audit team may from time to time communicate electronically with you. However, the electronic transmission of information cannot be guaranteed to be secure, virus or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use.

My audit team may also need to access external electronic information and resources during the engagement. You agree that there are benefits to each of us in their being able to access external networks via your internet connection and that they may do this by connecting their laptop computers to your network. We each understand that there are risks to each of us associated with such access, including in relation to security and the transmission of viruses.

We each recognise that systems and procedures cannot be a guarantee that transmissions, our respective networks and the devices connected to these networks will be unaffected by risks such as those identified in the previous two paragraphs. We each agree to accept the risks of and authorise (a) electronic communications between us and (b) the use of your network and internet connection as set out above. We each agree to use commercially reasonable procedures (i) to check for the then most commonly known viruses before either of us sends information electronically or we connect to your network and (ii) to prevent unauthorised access to each other's systems.

We shall each be responsible for protecting our own systems and interests and you and my audit team shall have no liability to each other on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any error, damage, loss or omission arising from or in connection with the electronic communication of information between you and my audit team and my audit teams reliance on such information or our use of your network and internet connection.

The exclusion of liability in the previous paragraph shall not apply to the extent that such liability cannot by law be excluded.

## Quality arrangements

I want to provide you at all times with a high quality service to meet your needs. If at any time you would like to discuss with me how my service could be improved or if you are dissatisfied with any aspect of our services, please raise the matter immediately. In this way I can ensure that your concerns are dealt with carefully and promptly. I undertake to look into any complaint carefully and promptly and to do all I can to explain the position to you. This will not affect your right to complain to the Institute of Chartered Accountants in England and Wales.

If you are not satisfied with the way your complaint has been dealt with, you can contact the Complaints Investigation Manager at the Wales Audit Office by phone on 029 2032 0500, or

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by email at [complaints@wao.gov.uk](mailto:complaints@wao.gov.uk). Further details about the complaints process are available at [www.wao.gov.uk/complaints](http://www.wao.gov.uk/complaints).



WALES **AUDIT** OFFICE  

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