



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Certification of Grants and Returns 2016-17 – **City & County of Swansea**

Audit year: 2017

Date issued: February 2018

Document Reference: 393A2018-19

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The team who delivered the work comprised Geraint Norman, David Williams, Jonathan Mather, Lucy Herman, Harry Bird, Aneesa Ali, Andrea Williams and Olivia Hodgson.

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Summary

- 1 Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to as grant claims, hereafter).
- 2 We undertook our work with the aim of certifying individual claims and to assess whether the Council has adequate arrangements to ensure the production of co-ordinated, accurate, timely and properly documented grant claims.
- 3 We have completed the audit and conclude that while the Council has generally adequate arrangements in place for the production and submission of its 2016-17 grant claims, there is always scope for improvement. We are continuing to work with the Council to make these improvements for 2017-18. It is recognised that the co-ordination and management of the submission/audit process was well managed by the grant co-ordinator , Finance. Our conclusion for 2016-17 is based on the following overall findings:
 - the Council worked closely with us to ensure that an accurate and up-to-date schedule of 2016-17 grants was in place throughout the year; and
 - there is some scope to improve the Council's arrangements for managing grants in some service areas.
- 4 For 2016-17, we certified 12 grant claims, with a total value of £217,261,586 – this was five claims less than in 2015-16 (£295,761,884).
- 5 In accordance with a new understanding between the Welsh Government and the Wales Audit Office, auditors working under certification arrangements made by the Auditor General for Wales are only required to seek claim adjustments or issue qualification letters when the collective value of the matters arising is likely to be £10,000 or more.
- 6 The Council submitted 75% of its 2016-17 grant claims to us on time. We can confirm that we have certified all of the claims, at a total audit cost of some £53,985. Overall, our 2016-17 audits resulted in a reduction of £17,616 being claimable by the Council.
- 7 Five of the Council's claims were qualified; which is in line with the Council's performance last year and in line with national average.

Headlines

Introduction and background	<p>This report summarises the results of work on the certification of the Council's 2016-17 grant claims and returns</p> <ul style="list-style-type: none">• As appointed auditors of the Council, we are asked on behalf of the Auditor General, to certify grant claims made by the Council. For 2016-17, we certified 12 grants and returns with a total value of £217,261,587.• At the start of our grant audit work for 2016-17, we met with the grant co-ordinator and key financial officers (having the responsibility of grant claim preparation) and agreed our proposed approach for completion of this work.• In 2016 we agreed a Joint Working Protocol, this was formally implemented in 2017 alongside a comprehensive Good Practice Grant Checklist, which we provided to be included on each grant claim file. The Grant Checklist highlights the key areas we review whilst performing grant auditor certification.• We held regular meetings with the Grants Coordinator and agreed the timetable of grant audit work to be performed. We subsequently worked with key financial officers to ensure that an accurate and up to date schedule of grants and returns was in place.• We held a post project learning session with key financial officers to review the processes followed in 2016-17 and to improve arrangements for 2017-18.• We have produced this report so that we can provide feedback to those officers having the responsibility for grant management so that we can work together to identify further improvements which can be made to improve the processes.
Timely receipt of claims	<p>75% of the Council's grants were submitted on time</p> <ul style="list-style-type: none">• Our analysis shows that nearly all of the grants received during the year were received by the Council's deadline. However, whilst the Council submitted 25% (3) of its claims late for audit, most of the claims had only minimal delays. We can confirm that none of the delays caused audit adjustments to the claims.• In future, the grant co-ordinator should ensure that all grant claims are submitted by the deadlines and, importantly, that replies to audit queries are typically provided within no more than four

	<p>working days. We acknowledge that some council staff have moved to agile working arrangements and as a result queries may take longer to address. We also accept that audit queries relating to third parties may require more time to resolve. Nevertheless, it is important that queries are answered in a timely manner in order for the auditor certification deadline to be met.</p>
Certification results	<p>We issued unqualified certificates for 7 grants and returns but qualifications were necessary in 5 cases (42%)</p> <ul style="list-style-type: none"> • The reasons for qualifying the 2016-17 grants can be grouped into issues which have been reported in previous financial years: <ul style="list-style-type: none"> Qualification issues reported in previous financial years: <ul style="list-style-type: none"> – claims not prepared correctly; – submission deadlines not met; – apportionment rates not supported by robust evidence; and – procurement issues due to non-compliance with the Council's contract procedures. – Pricing review of Pooled Budgets catalogue – Lack of monitoring of grants to third parties Qualification issues reported for the first time in 2016-17 <ul style="list-style-type: none"> – Ongoing dispute with First Cymru regarding passenger numbers.
Audit adjustments	<p>Adjustments were necessary to one of the Council's grants as a result of our work this year</p> <ul style="list-style-type: none"> • there was one significant adjustment (ie, over £10,000); and • the net adjustment of the two grants is a reduction of £17,616 in funds payable to the Council, which represents 0.01% of the total grant audited (£217,261,586).
The Authority's arrangements	<p>The Council has adequate arrangements for preparing its grants and returns and supporting our certification work but improvements are required in some areas.</p>

	<ul style="list-style-type: none"> • the Council should consider if training is required for those officers having responsibility within departments for letting contracts to ensure that they are aware of the correct procedures to be followed; • further procedures should be put in place to ensure that individual grant scheme rules are adhered to throughout the Council; and • the Council should put in place systems and controls to ensure that where grant is passed to a third party to spend, that the organisation is complying with grant scheme rules by keeping adequate records of expenditure.
Fees	<ul style="list-style-type: none"> • Our overall fee for certification of grants and returns for 2016-17 is some £53,985, which was significantly within our original estimate of £100,000. The lower fee reflects the reduction in the number of grants requiring certification and improved audit efficiencies.

Summary of certification work outcomes

- 8 Detailed on the following page is a summary of the key outcomes from our certification work on the Council's 2016-17 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.
- 9 In accordance with a new understanding between the Welsh Government and the Wales Audit Office, auditors working under certification arrangements made by the Auditor General for Wales are only required to seek claim adjustments or issue qualification letters when the collective value of the matters arising is likely to be £10,000 or more.
- 10 A qualification means that issues were identified concerning the Council's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Council to satisfy itself that the full amounts of grant claimed are appropriate.

Key information for 2016-17

Overall, we certified 12 grants and returns:

7 were unqualified with no amendment

5 required a qualification to our audit certificate, no amendment was made to the final claims

Ref – Para 8	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Value of claim	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
1	Housing Benefits Subsidy	30/04/2017	25/04/2017	No		£89,008,300		(£670)	Yes
2	21st Century Schools/LGBl	30/09/2017	22/09/2017	No	Yes	£7,114,000			
3	Flying Start	30/09/2017	05/09/2017	No		£6,080,986			Yes
4	Families First	30/09/2017	05/09/2017	No		£3,055,425			Yes
5	Section 33 NHS (Wales) Act 2006 Pooled budgets	28/04/2017	15/05/2017	Yes	Yes	£2,071,233			
6	NDR Non-Domestic Rates return	26/05/2017	15/05/2017	No		£74,566,809			Yes
7	Teachers' pensions return	31/05/2017	15/05/2017	No		£19,071,682			Yes
8	Communities First - New programme	31/07/2017	05/07/2017	No	Yes	£2,318,445			
9	Social care workforce development programme (SCWDP)	30/09/2017	14/09/2017	No	Yes	£819,153			
10	Local Transport Grant	30/09/2017	26/09/2007	No		£1,717,418			Yes
11	Free concessionary travel	30/09/2017	04/10/2017	Yes	Yes	£6,216,968			
12	Bus Services Support Grant	23/10/2017	06/11/2017	Yes		£5,221,167	(£16,945)		Yes
Total Adjustments						217,261,586	(£16,945)	(£670)	

11 This table summarises the key issues behind each of the adjustments, qualifications or issues that were identified.

Ref	Summary observations	Amendment
1	<p>BEN01 Housing Benefits Subsidy (Amendment to claim)</p> <ul style="list-style-type: none"> A small number of minor amendments were identified during the course of our certification of this claim. These amendments related to the processing of uncashed payments. The cumulative amendment of £ (670) was set out in detail on the CF2 certificate, which accompanied the certified claim. (Recommendation 3). 	£(670)
2	<p>EDU18 21st Century Schools (Qualification Letter and Certification Memo)</p> <ul style="list-style-type: none"> For one contract, there was no evidence to demonstrate compliance with the Council's contract procedure rules. For a sample of two new contracts, we tested adherence to the Council's contract procedure rules. Supporting documentation demonstrated adherence to the Council's procedure rules for one of the schemes. However, for the other scheme the Council was unable to provide evidence to support adherence to contract procedure rules by way of obtaining quotations or justification for a single tender approach relating to Gwyr Secondary School. The value tested was £92,611.90. <p>During 2011, the Council received a report from PwC, the previous Auditors, following their review of a capital scheme at that time where they concluded that, 'the contract was awarded following a process compliant with CCS Contract Procedure rules and concluded that the CBPS (Council's internal Direct Labour Organisation) offered VFM for projects of similar size and complexity. However, the validity of extrapolating the results of any such tender exercises over future contracts should be kept under review in order to identify any significant changes in market conditions and should be refreshed over a period of not exceeding 3 years, in accordance with best practice'.</p> <p>Since the PwC review in 2011, the Council have continued with the single tender approach for internally awarded contracts as the Gwyr Business Case dated January 2016 places reliance on the previously approved approach. The Council has not provided any evidence to demonstrate they</p>	-

Ref	Summary observations	Amendment
	<p>have reviewed the external market within the 3 year timescale as advised by PwC. (Recommendation 2).</p> <ul style="list-style-type: none"> • The claim included £423 of expenditure relating to 2017-18 financial year. We tested five transactions that either had a processing date of 31 March 2017 or their description indicated that it did not relate to the claim period, 2016-17. We identified that two of these transactions related to services received in 2017-18. As the Welsh Government requires us to seek claim amendments (or issue a qualification letter) only when errors amount to £10,000 or more this issue was not sufficient for the claim form to need such amendment or qualification. (Recommendation 3). 	
5	<p>HLG01 Pooled Budgets (Qualification Letter)</p> <ul style="list-style-type: none"> • Apportionment of staff costs – The staff costs for a number of employees are paid directly out of the pooled fund. We identified that the method used to apportion these costs is not formally documented. The apportionment of these costs is based on management judgement and is not supported by timesheets or contract documentation. We recommend that the methodology used to calculate apportionments is formally documented and supported by appropriate evidence. This issue was raised in 2015-16.(Recommendation 1). • Review of the Equipment Catalogue – The Pool Budget’s catalogue for equipment has not been subject to systematic review for some time. In 2016-17, £1,352,704 was spent on community equipment. The service cannot demonstrate that the items of community equipment purchased from the catalogue are competitively priced and provide value for money. As a result we are uncertain as to whether the Council obtained value for money. This issue was raised in 2015-16. (Recommendation 5). 	
7	<p>PEN05 Teachers’ Pensions (Certification Memo)</p> <ul style="list-style-type: none"> • CI test 2 requires us to confirm that all relevant parts of the return have been properly completed and that it bears the signature of the responsible finance officer. Incorrect figures were inserted in to 	

Ref	Summary observations	Amendment
	<p>boxes 2d and 2e on the initial EOYC return, with contributions paid in year (2d) being disclosed as nil, and the overall balance (2e) being disclosed as £19,071,682.42. The return was amended to correct these errors. (Recommendation 3).</p> <ul style="list-style-type: none"> In addition, the responsible finance officer did not formally sign the return until 6 November 2017, after the deadline date of 31 May 2017. (Recommendation 3). 	
8	<p>RG03 Communities First (Qualification Letter and Certification Memo)</p> <ul style="list-style-type: none"> Third Party Monitoring – We are required to verify in respect of a sample of third party balances whether the supporting evidence provides assurance that third party expenditure was actually incurred during the statement period and then only for the purposes for which the grants was given. Insufficient evidence was available to confirm that third party expenditure had been actively monitored during 2016-17. There was no evidence to support that monitoring visits had taken place or what invoices/supporting documentation had been checked during these visits. We also confirmed that no contracts or service level agreements had been put in place between the council and the third party providers. The total value of unsupported third party expenditure included in the claim form was £163,159 (includes £80,783 of salary costs). (Recommendation 4). Third Party Salaries – No evidence was provided in relation to two staff members employed by Spark Blaenymaes Limited, a Swansea based charity that runs a number of projects for children and young people living in poverty. The total expenditure in relation to these two employees was £42,869. No documentation had been obtained from the charity to support this expenditure, a result of inadequate third party monitoring. We were informed that the charity had closed down and as a result, it was not possible to retrospectively obtain supporting documentation or information. We therefore concluded that this issue would apply to all employees of the charity. The total expenditure in relation to these employees in 2016-17 was £80,783.(Recommendation 4). 	-

Ref	Summary observations	Amendment
	<ul style="list-style-type: none"> • Poor Quality working papers – the working paper provided by the council did not include a full reconciliation to the financial ledger in relation to salary costs. The salary costs were analysed by employee, the totals were included in the claim, but this analysis was not then agreed to the ledger. . (Recommendation 1). • Ledger reconciliation – Central staff salaries (cc 40031) were not fully reconciled between the ledger and the claim. As a result, £23.79 was under-claimed against the grant funding. . (Recommendation 1). • Grants claim checklist – As required by the Council’s grant claim procedures, a grants claim checklist had been completed and reviewed on 4 September 2017. However this was after the claim form had been signed on 4 July 2017. The checklist should be completed and reviewed prior to the claim being signed and submitted for audit. . (Recommendation 3). 	
9	<p>SOC07 Social Care Workforce Development Programme (Qualification Letter)</p> <ul style="list-style-type: none"> • For one contract, there was no evidence to demonstrate compliance with the Council’s contract procedure rules – we reviewed four new training contracts let during 2016-17. Supporting documentation demonstrated adherence to the Council’s procedure rules for three of the schemes. However, for one scheme totalling £9,000, the Council was unable to provide evidence to support adherence to contract procedure rules by providing an authorised Contract Procurement Rule 20 form (CPR 20) which is an internal dispensation or waiver for a single tender supplier. The Council should ensure documentation required to support approval for use of a single tender is fully completed and supporting documentation is retained to demonstrate adherence to the contract procedure rules. (Recommendation 2). 	-
10	<p>TRA15 Local Transport Fund (Certification Memo).</p>	

Ref	Summary observations	Amendment
	<ul style="list-style-type: none"> In completing our sample testing, we identified a discrepancy between an invoice for increased salary costs for an employee on secondment at NPTCBC and the underlying timesheet. The invoice reflected the increase in the hourly rate of £1.16 (from £29.92/hr to £31.09/hr) and was based on the individual working 777 hours in the period; total invoice value was £901.32 (777 hours at £1.16/hr). We reviewed the supporting timesheet information and identified that only 672.5 hours should have been charged in the period, an over claim of £121.22 (104.5hrs at £1.16/hr). (Recommendation 3). 	
11	<p>TRA23 Free Concessionary Travel (Qualification Letter)</p> <ul style="list-style-type: none"> The total operator costs of the four quarterly claim forms was £7,550,909. We compared this against the grant claim form submitted for audit certification, which detailed a figure £7,519,931. A difference of £30,977. <p>The difference has arisen as a direct result of the Council's decision to withhold payment from the bus operator, First Cymru, due to serious concerns being raised over the accuracy of the concessionary fares journeys being submitted by the operator following a monitoring visit by the Council. The Council is therefore not claiming the £30,977 from the 2016-17 concessionary fares grant. (Recommendation 7).</p>	
12	<p>TRA27 Bus Services Support Grant (Amendment to claim)</p> <ul style="list-style-type: none"> The Council included £10,000 in expenditure for audit fees – these are not eligible and were not incurred prior to 31 March 2017 therefore the claim was amended. (Recommendation 3). Reimbursement due to Lewis Coaches £16,945 deemed to be ineligible as the bus operator ceased trading within the financial year and as the company is insolvent the monies owed will not be repaid to the company and thus this expenditure should not be claimed within the eligible spend rather it should be repaid to Welsh Government. The claim was amended. (Recommendation 3). 	(£16,945.26)

Recommendations

- 12 We have given each recommendation a risk rating and agreed what action management will need to take. We will follow up these recommendations during next year's audit.

Priority 1	Priority 2	Priority 3
Issues that are fundamental and material to your overall arrangements for managing grants and returns or compliance with scheme requirements. We believe that these issues might mean that you do not meet a grant scheme requirement or reduce (mitigate) a risk.	Issues that have an important effect on your arrangements for managing grants and returns or complying with scheme requirements, but do not need immediate action. You may still meet scheme requirements in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.	Issues that would, if corrected, improve your arrangements for managing grants and returns or compliance with scheme requirements in general, but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Lack of supporting evidence to support the claim	R1 The Council should put in place systems and controls to ensure that claims are fully supported by source documentation such as ledger prints/invoices/calculation of apportionments.	2	<p><u>Pooled Budgets</u> The introduction of timesheets amongst a supported workforce is not felt to be practical.</p> <p>For all other staff, the basis for their apportionment will be documented and regularly reviewed.</p> <p><u>Communities First</u> Communities First have implemented a revised and simplified process for the reconciliation of the ledger to the claim. There is a new finance support staffing structure in place to support this approach.</p>	<p>Chris Davies (Principal Finance Partner) 2017-18</p> <p>Amy Hawkins (Communities First) 2017-18</p>

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Contracts not awarded in accordance with procurement procedures	R2 We understand that work is underway to resolve instances where there are current contracts in operation which were not let in accordance with standing orders; however, we would recommend that the Council should consider if training is required for those officers having responsibility within their departments for letting contracts to ensure that they are aware of the correct procedures to be followed.	2	<p><u>21st Century Schools Grant</u> Council officers are working closely with colleagues in corporate procurement, to ensure that all future grant funded schemes are delivered in line with current CPR's and specific grant criteria, as indicated in relevant WG contracts.</p> <p>This will also now be monitored through the QEd Delivery Group. However there are mitigating circumstances for the approach adopted which was agreed by previous auditors and demonstrates market testing</p> <p><u>Social Care Workforce Development Prog.</u> Training has been completed with all staff within the Social Services Training and Development unit to address recommendation 23/2/17 due to issues found prior to the Audit. Ongoing evaluation of existing contract is taking place.</p> <p>The transaction that did not have a CPR20 was a long standing arrangement for the delivery for Social Work qualification and has now been subject to a waiver.</p>	<p>Andrew Shaw & Louise Herbert-Evans – throughout 2017-18</p> <p>Andrew Francis – throughout 2017-18</p>

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Claim not prepared correctly	R3 In order to confirm that claims forms are completed in accordance with the guidance, all completed forms should be independently checked to supporting documentation to minimise the risk that an error will remain undetected.	1	<p>Agreed by officers and already implementing checks for 2017-18.</p> <p>The payment of £16,945.26, the Authority was unable to make to a bus operator who ceased trading during the financial year has been returned to WG. Along with the £10,000 claimed in respect of audit fees.</p> <p>Communities First have implemented a revised and simplified process for the reconciliation of the ledger to the claim and a new finance support staffing structure is in place to support this approach. The grant claim checklist will be completed and</p>	<p>Karen Williams (Housing Benefit Subsidy) – 2017-18</p> <p>Louise Herbert-Evans (21st Century Schools) – 2017-18</p> <p>Joanne James (Teachers Pensions) 2017-18</p> <p>David Hughes (Local Transport Fund) – 2017-18</p> <p>Barrie Gilbert (Bus Services Support Grant) – 2017-18</p> <p>Amy Hawkins (Communities First)</p>

Issue	Recommendation	Priority	Comment	Responsible officer and target date
			reviewed prior to the claim being signed and submitted for audit.	
Lack of monitoring of third parties	R4 The Council needs to ensure that it has adequate procedures in place to satisfy itself, its auditor and the grant-paying body that only eligible expenditure incurred by third parties is included in the claim. Such procedures may include obtaining independently certified statements from third parties, a payment monitoring system or a system of spot checks performed by the Council on the third party.	1	We have subsequently revised our finance and monitoring structure to support the monitoring of all activity and ensuring compliant delivery and expenditure. Monitoring visits are in place for 2017-18 and third party SLAs are in place for 2017-18. To confirm, we no longer contract to SPARK.	Anthony Richards (Communities First) 2017-18
Pricing review of Pooled Budgets catalogue	R5 The Council should subject the Pooled Budget's catalogue to systematic review to ensure products purchased are	3	The Council's procurement service is undertaking a full review of procedures at the Community Equipment Store to ensure compliance with corporate regulation.	Chris Davies (Principal Finance Partner) – 2017-18

Issue	Recommendation	Priority	Comment	Responsible officer and target date
	competitively priced and provide value for money.			
Deadlines not met	R6 Claim forms should be submitted on a timely basis to allow claims to be certified within the deadline set.	3	<p>Agreed all grant officers have been informed.</p> <p>However in respect of the Pooled Budgets the deadline for the claim is before our accounts closure. Early closure in Local Government will improve this situation but issuing a final account before final closure runs the risk of error. .</p>	Grant Co-ordinator Sept 2017
Ongoing dispute with First Cymru	R7 The ongoing dispute with First Cymru to be resolved, and any payments due to or from the Council be reflected in the 2017-18 grant claim.	1	<p>The ongoing dispute with Cymru has been resolved.</p> <p>As a result, the sum that was withheld in 2016/17 has now been paid to the company and has been claimed in our Q3 2017-18 claim</p>	Barrie Gilbert – Dec 2017

Fees

13 Our overall fee for the certification of grants and returns is broadly in line with our expectations and the budget set out in the Audit Plan.

Breakdown of fee by grant/return	2016-17	2015-16
BEN01 Housing Benefit Subsidy	£12,790	£22,768
EDU18 Transitional SBIG T3 and 21 st Century Schools	£3,332	£4,238
EYC01 Flying Start	£2,959	£5,163
EYC02 Flying Start Capital	-	£3,714
EYC14 Families First	£2,352	£2,909
HLG01 Section 33 NHS (Wales) Act 2006 Pooled Budgets	£2,682	£1,831
LA01 NDR Non-Domestic Rates Return	£2,596	£4,761
PEN05 Teacher' Pension Return	£2,332	£2,335
RG03 Communities First – West	-	£2,389
RG03 Communities First - East	-	£2,389
RG03 Communities First – South	-	£2,390
RG03 Communities First – North East Swansea	-	£2,390
RG03 Communities First – North West Swansea	-	£2,390
RG03 Communities First (New)	£6,986	-

Breakdown of fee by grant/return	2016-17	2015-16
SOC07 Social Care Workforce Development Programme	£2,605	£2,614
TRA15 Local Transport Grant	£2,687	£2,744
TRA23 Free Concessionary Travel	£2,688	£2,379
TRA 27 Bus Services Support Grant	£2,743	£2,120
Grant Planning, supervision and review	£7,233	£6,073
Total fee	£53,985	£75,597

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