



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

# Accounting Statements 2013-14

## **Newport City Council**

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# Status of report

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The team who delivered the work comprised Anthony Barrett, John Dwight, Jeannette Sweet, and other members of the Newport City Council audit team.

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This report, which has been prepared and presented on behalf of the Appointed Auditor, summarises our conclusions arising from the audit of the Council's 2013-14 Financial Statements.

The matters arising are shown in [Appendix 1](#), together with our recommendations.

The matters arising from our review of the Council's 'Information Management and Technology' control environment, and our specific work on the key financial systems, are set out in [Appendix 2](#).

The 'Lessons Learned' action plan presented to the Council's November Audit Committee is attached at [Appendix 3](#), so that all actions arising from the 2013-14 financial audit are recorded in one document.

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# Summary report

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## Introduction

1. Anthony Barrett, as the Appointed Auditor, is responsible for providing an opinion on whether the financial statements of Newport City Council (the Council) give a true and fair view of the financial position of the Council as at 31 March 2014 and its income and expenditure for the year then ended.
2. We completed a risk assessment and targeted our audit work to enable us to fulfil this responsibility. This included the documentation, assessment and evaluation of the Council's internal control environment and its financial systems, as well as forming an opinion on whether the financial statements had been properly prepared in accordance with relevant legislation and applicable accounting standards.
3. This report summarises the findings from our financial audit work, including the findings arising from our review of the Council's Information Technology arrangements. It also complements and, where appropriate, provides further commentary on those issues previously communicated in our high-level *Audit of the Financial Statements Report* which was presented to the Audit Committee in September 2014.

## The Council's 2013-14 Financial Statements were materially accurate and properly prepared

4. International Standard on Auditing (ISA) 260 requires auditors to report to 'those charged with governance' the findings of the audit of the accounting statements. We presented the Appointed Auditor's *Audit of the Financial Statements Report* to the Council's Audit Committee meeting held on 29 September 2014.

## There were delays in the Council presenting for its draft Financial Statements and supporting working papers for audit. However, the Financial Statements were prepared by the statutory deadline and an unqualified audit opinion was issued on 30 September 2014

5. In our *Audit of Financial Statements* report presented to the Audit Committee in September 2014, we reported that the Council presented its draft statements for audit some 2 weeks after the agreed date. The relevant supporting working papers followed a week later.
6. We held a joint 'Lessons Learned' session with key Finance Officers to identify where aspects of the financial statements production and audit process could be improved for 2014-15. Following completion of the evaluation, several key themes for improvement were identified. The Action Plan produced from these discussions was presented to the November Audit Committee meeting and is attached as [Appendix 3](#) so that all actions arising from the 2013-14 financial audit are recorded in one document.

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Overall we found the information provided to support the Financial Statements to be relevant, reliable, comparable and easy to understand. However, there are some issues that the Council should address for the 2014-15 Statements

7. In our previous *Audit of Financial Statements Report* presented to the Audit Committee in September 2014, we reported some matters both qualitative and quantitative relating to the accounts. In addition, detailed matters arising from our audit and our recommendations to address these have been agreed with Finance Staff. These are set out, together with the Council's responses, in [Appendix 1](#).
8. We will continue to liaise closely with officers to ensure that effective arrangements are put in place for the preparation and audit of the 2014-15 accounts.

Our review of the Council's *Information Management and Technology* control environment, and our specific work on the key financial systems, did not identify any issues that could generate a material misstatement within the Financial Statements. However, some issues were identified that should be addressed in order to minimise the risk of any future potential misstatements – some are being repeated from last year

9. The Council uses IT networks, infrastructure and applications in the operation of its key financial systems. These financial systems and their outputs are used by the Council to prepare the financial statements. We sought to obtain assurance that the IT arrangements in place are sufficiently robust to ensure that the financial statements are materially accurate.
10. In undertaking our 2013-14 audit we therefore reviewed two key aspects of the Council's IT control environment:
  - We reviewed the 'high-level' IT internal control environment that supports the key financial systems to obtain assurance that it is securely accessed, robust and resilient and that appropriate arrangements exist concerning the data processing centre, data backups and business continuity arrangements; and

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- Undertook specific reviews on the Main Accounting System and some key systems that are used to compile the financial statements such as the payroll system, accounts receivable, income collection (including NNDR and Council Tax) and some local systems that are used for recharges. These reviews focussed on the assessment of the processes and procedures in place covering the processing of transactions on these systems, systems administration controls, database administration procedures and 'audit logging' arrangements.
11. Whilst we did not identify any issues that could have led to the generation of a material misstatement within the financial statements, we identified some areas where controls could be improved. Our recommendations, if implemented, should help the Council to mitigate the risks to future misstatements in the financial statements. Some issues are common to different departments within the Council and there would be benefit in managers working together and sharing solutions. The issues identified are set out in [Appendix 2](#).

We had a constructive 'Lessons Learnt' joint exercise with key Finance Officers and presented the findings and agreed actions to the Council's November Audit Committee

12. The summarised output from our 'Lessons Learnt' joint exercise is shown in [Appendix 3](#) for information.

# Appendix 1

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## Action Plan agreed to address the matters arising from the audit of the Council's 2013-14 financial statements

Recommendations	Management response	Implementation
R1 We repeat our recommendation from 2013-14 that the Council should account for its involvement in all Joint Committees and other Jointly Controlled operations, as set out in its Accounting Policy and as required by the Code.	Agreed.	Accounting Statements 2014-15
R2 Last year we recommended that when professionals are commissioned to undertake work on behalf of the Council, the specification for the work should be sufficiently detailed so that the outputs from the engagement meet the Council's accounting requirements. Now that the Council's professional advice on Estate valuations will be provided by Norse Newport, the Council will need to set in place clear and time-bound plans to obtain the specific information in the detail and timescales required to meet the council's 2014-15 Accounts' Close-Down plan.	Agreed – discussions are in the process of being held with the Valuer on deadlines to ensure information is obtained in accordance with the closedown plan.	Accounting Statements 2014-15
R3 When preparing journals that are not subject to segregation of duties, sufficient details should be recorded on the journal and adequate supporting papers need to be retained with it, to fully explain the reasons and to verify the value of the journals.	Agreed – will be part of guidance notes to Finance staff on closure and production of working papers.	Accounting Statements 2014-15



Recommendations	Management response	Implementation
<p>R4 We recommended last year that when the Council revalues the Glan Usk school during 2013-14, the nature of the lifecycle replacement costs should be reviewed as part of this work. We found that there were lifecycle replacement costs in 2013-14 that had not been capitalised. We therefore repeat this recommendation for the 2014-15 accounts preparation.</p>	<p>Not agreed - Further discussions to be held on the general principles to apply as part of the valuation process.</p>	
<p>R5 We agreed with the Capital Accountant that an incorrect revaluation figure of £2.951m had been recorded in the Council's PFI spreadsheet. The correct figure is £3.616m – which agrees to the Valuation report and what had been reported in the Council's financial statements. The correction needs to be made to ensure that the Council's supporting spreadsheet reconciles to the financial statement and the 2014-15 Valuation report.</p>	<p>Agreed.</p>	<p>Accounting Statements 2014-15</p>
<p>R6 The incorrect write off percentage was used for 2013-14 NNDR Pool debts. The level of error was immaterial (£24,298) to the 2013-14 financial statements. The Council's improved quality assurance procedures for 2014-15 should ensure that such errors are not repeated.</p>	<p>Agreed – improved QA process being implemented.</p>	<p>Ongoing.</p>
<p>R7 Five payments to Queensbury Development under the 'Seed Funding Agreement' had both been 'certified for payment' and 'authorised' by the same Officer. We recommend that all payments should be certified by one officer and authorised by a second officer – as set out in the Council's financial delegations and financial procedures.</p>	<p>Agreed and noted.</p>	<p>Ongoing.</p>

Recommendations	Management response	Implementation
<p>R8 The Council was unable to meet the deadlines set by the Welsh Government for the submission of its draft Data Collection Tool (DCT). The Welsh Government would not accept the Council's offer to submit the draft by the end of August and sent a strongly worded communication to the Council extending the submission deadline for the draft DCT to 18 August 2014 – some five weeks after the extended deadline of 11 July 2014. The Council needs to include this work in its close-down plan for the 2014-15 financial statements and by adopting robust QA arrangements, ensure that its draft DCT is as accurate as possible and submitted within the agreed timetable.</p>	<p>Agreed and noted.</p>	<p>WG Accounts 2014-15</p>
<p>R9 The WGA Management Review checklist which is designed to ensure that a robust draft Data Collection Tool (DCT) is prepared by the Council had not been reviewed by an officer independent to the one who completed the return. There were a significant number of inconsistencies between the Council's draft financial statements and the DCT. To avoid these time consuming and avoidable amendments, a robust independent review should be put in place for future years and the HM Treasury's Management Review Checklist should be appropriately completed and reviewed as expected.</p>	<p>Agreed and noted.</p>	<p>WG Accounts 2014-15</p>
<p>R10 Some transactions and balances with other Public Sector bodies had been omitted from the draft DCT. We detected the omissions from a 'year on year' review of entries. The Council could have prevented having to make the required amendments by undertaking its own review as part of its overall preparation arrangements.</p>	<p>Agreed and noted.</p>	<p>WG Accounts 2014-15</p>

## Appendix 2

### Matters arising from our review of the Information Management and Technology control environment and key financial systems

Matters arising	Recommendation	NCC management response	Proposed completion date
<b>Issue (AIM – Cash Receipting)</b>			
No material issues identified			
<b>Issue (Civica - Debtors)</b>			
<p><b>Procedures to remove access from leavers are weak (this issue has been raised on a previous occasion)</b></p> <p>There is no formal process for informing the systems administrator of leavers and periodic checks for unused user accounts are performed ad-hoc.</p> <p>Unused user accounts provide an increased risk of unauthorised access to the application and its data.</p>	<p>Complete a review of user accounts and remove access for any that are not used.</p> <p>Implement a formal mechanism for notifying the systems administrator of any leavers from the organisation who have systems access.</p>	<p>We will produce a procedure to update system owners of leavers.</p> <p>The Council also has longer term plans to introduce identity management, although these are on hold due to resource constraints.</p>	<p>March 2015</p>
<p><b>User training is delivered in the live environment (this issue has been raised on a previous occasion)</b></p> <p>Use of the live environment for training purposes increases the risk of errors in the data which could be reflected in the final accounts.</p>	<p>Ensure that any training is completed in the test environment.</p>	<p>We will investigate with supplier the development of a test instance</p>	<p>March 2015</p>

Matters arising	Recommendation	NCC management response	Proposed completion date
<b>Issue (Logotech – Fixed Assets)</b>			
<p><b>Access control arrangements for Logotech Fixed Assets are weak (this issue has been raised on a previous occasion)</b></p> <p>Password controls and hierarchy of accounts to support segregation of duties. Both were identified in our 2012/13 audit but there has been no progress on these. As the Council are moving to a new solution in July 2014 no further recommendations will be made.</p>	<p>Confirm that the replacement system is now in use.</p>	<p>Due to resource constraints upgrade outstanding, this work will be re-arranged with the supplier.</p>	<p>January 2015</p>
<b>Issue (ROCC – Property Repairs Management)</b>			
<p><b>No material issues identified</b></p>			
<b>Issue (SIMS – Schools Accounting)</b>			
<p><b>Password controls are very weak (this issue has been raised on a previous occasion)</b></p> <p>Password controls are weak and fall short of accepted good practice in all areas (including enforced change of password on first logon). Inadequate password controls increase the risk of unauthorised access to the application and unauthorised manipulation of the system's data.</p>	<p>Improve the strength of the SIMS FMS password controls (seek assistance from the supplier, if necessary).</p>	<p>This software does not currently enforce password complexity, this has been raised with the supplier but will need development of the product.</p> <p>Information security training provided for schools including guidance on password security and best practice,</p> <p>We will produce a best practice guidance note for Education and schools advising of good password management.</p>	<p>January 2015</p> <p>June 2014 (ongoing)</p>

Matters arising	Recommendation	NCC management response	Proposed completion date
<p><b>Lack of user acceptance testing (this issue has been raised on a previous occasion)</b></p> <p>Although Capita release beta tested versions of the software, implementing patches and upgrades to the live environment without user acceptance testing increases the risk of errors being introduced to financial data which may not be detectable by IT installation and compatibility testing only.</p>	<p>Implement user acceptance testing as part of the change control mechanism for SIMS FMS.</p>	<p>We will investigate creating a test database for the Education Finance team to carry out UAT when new upgrades are received.</p>	<p>April 2015</p>
<p><b>Issue (Oracle Financials – MAS)</b></p>			
<p><b>Systems administrator account are not unique (this issue has been raised on a previous occasion)</b></p> <p>Generally all users are allocated a unique user account. However the SYSADMIN user account is shared by the DBA and the application systems administrator. This high level access allows staff to perform activity without intervention and sharing a common user account means that changes to the system may not be traceable to an individual.</p>	<p>Set up unique accounts for systems administrators (seek help from the supplier if necessary).</p>	<p>We will investigate how we can achieve the separation of access required.</p>	<p>March 2015</p>
<p><b>Procedures to remove access from leavers are weak (this issue has been raised on a previous occasion)</b></p> <p>Although HR processes include notification of leavers to IT services, this does not generally</p>	<p>Implement a robust mechanism for notification of leavers to IT Services and all application system administrators.</p>	<ul style="list-style-type: none"> <li>Access to the system is authorised via a paper form, this will be updated to include user pay number to enable easier integration with Payroll/HR systems.</li> </ul>	<p>March 2015</p>

Matters arising	Recommendation	NCC management response	Proposed completion date
<p>happen. Two processes have been implemented to try to address this problem, but unused accounts could still be active for up to three months before being disabled. Unused, but active user accounts increase the risk of unauthorised access to the Council's financial management system and could potentially result in unauthorised access to data and malicious activity.</p>		<ul style="list-style-type: none"> <li>Update termination checklist for managers.</li> <li>Produce a procedure to update system owners of leavers.</li> </ul>	<p>November 2014</p> <p>March 2015</p>
<p><b>Password complexity rules are not enforced (this issue has been raised on a previous occasion)</b></p> <p>Password controls for the application fall short of accepted best practise in that adequate password complexity is not enforced by ORACLE R12 (alpha numeric only). Weak password controls increase the risk of unauthorised access and manipulation of data.</p>	<p>Improve password complexity controls. (Seek assistance from the supplier if necessary).</p>	<ul style="list-style-type: none"> <li>This software has limited password complexity, although new users are created with complex password.</li> <li>The password policy is regularly communicated to all users. Network access is also controlled by secure password.</li> </ul>	<p>March 2015</p> <p>Ongoing.</p>
<p><b>Audit reports are still under review (this issue has been raised on a previous occasion)</b></p> <p>Audit logs and reports are still currently under review and development so it was not possible to evaluate the design of this control.</p>	<p>Ensure that adequate audit reports are developed and a process of regular review implemented to strengthen this control.</p>	<p>We will analyse how we can improve this issue by talking to the supplier/other users</p>	<p>March 2015</p>
<p><b>Issue (Academy – Housing Benefits &amp; C Tax)</b></p>			
<p><b>Database access is via a generic profile (this issue has been raised on a previous</b></p>	<p>Establish a way of mitigating the risk of using generic DBMA logons (ie by</p>	<p>We will investigate how we can achieve</p>	<p>March 2015</p>

Matters arising	Recommendation	NCC management response	Proposed completion date
<p><b>occasion)</b> The Council use a generic database administrator profile, which increases the risk that changes made to the database are not traceable to any individual.</p>	<p>adding named individuals to a group or profile with DBMA access).</p>	<p>the separation of access required.</p>	
<b>Issue (iTrent - Payroll )</b>			
<b>No material issues identified</b>			
<b>Issue (IT infrastructure)</b>			
<p><b>Obsolescence of servers</b> The Council uses approx 70 servers using the ageing Windows 2003 operating system. Although the supplier extended support for a further year in April 2014, this expires in Q2 2015. This leads to an increased risk of availability issues as well the risk of security vulnerabilities being exploited by unauthorised access. Given the publicity around this issue, W2013 servers still in operation will be a particular target for hackers.</p>	<p>Replace the Windows 2003 operating system servers the Council uses in 2014-15 as these are approaching de-support in Q2 2015.</p>	<p>Windows 2003 supported until July 2015, we are working on updating these servers to a newer version of the OS, this will be an issue for our PSN compliance.</p>	<p>June 2015</p>
<p><b>IT control weaknesses in the two main computer rooms at the Newport Council civic building</b></p> <ul style="list-style-type: none"> <li>The basement server room was at risk from flood and only a manual pump was available for use with no use of an automatic pump.</li> </ul>	<p>Strengthen the IT environmental controls over the two main computer rooms by:</p> <ul style="list-style-type: none"> <li>securing the use of an automatic pump to be used if there is a flood in the basement computer room</li> </ul>	<ul style="list-style-type: none"> <li>We are investigating how this risk can be mitigated against, currently we have been advised that we can only install a</li> </ul>	<p>February 2015</p>

Matters arising	Recommendation	NCC management response	Proposed completion date
<ul style="list-style-type: none"> <li>The basement server room had no CCTV/alarm.</li> <li>Both rooms had boxes of kit in that were not stored in storage racks and empty cardboard boxes that should have been disposed of.</li> <li>Both rooms had loose server cables/cabling was untidy.</li> </ul> <p>These weaknesses led to an increased risk of IT environmental issues with the IT computer rooms.</p>	<p>(ongoing from 12-13);</p> <ul style="list-style-type: none"> <li>installing CCTV/ burglar alarm for the basement room;</li> <li>keeping both computer server rooms tidy (boxes of IT equipment / kit should be stored in store racks / cupboards and empty cardboard boxes should be disposed of); and</li> <li>tidying loose server cables and cables protruding out of racks</li> </ul>	<p>manual pump in this area. It should be noted that a bund exists to reduce the risk of flooding.</p> <ul style="list-style-type: none"> <li>To improve the security of the basement computer room we have installed an extra key-lock on the outside door into the basement computer room.</li> </ul>	
<p><b>Long expiry limit on network passwords</b></p> <p>Network passwords are set to expire after 90 days. The Council should consider reducing this to 60 days in line with good IT practice and other Councils in Wales of a similar size. This increases the risk of unauthorised access.</p>	<p>Set network access controls to expire after 60 days. Good IT practice recommends the 60 days' limit and this is more in line with other councils in Wales of a similar size to NCC.</p>	<p>Agreed, we will update our Password Policy to reflect best practice</p>	<p>January 2015</p>
<p><b>Co-location of both main computer rooms</b></p> <p>Currently, both main computer server rooms are located at the Council's main civic centre which increases the risk of a major IT disaster recovery or business continuity incident affecting both at the same time seriously impacting the time taken to restore IT systems.</p>	<p>Review possibilities for locating the Council's computing facilities for critical IT systems to an appropriate 'off site' facility. Consider partner arrangements with another organization.</p>	<ul style="list-style-type: none"> <li>Reciprocal arrangement agreed with CCBC for DR capital investment to provide off-site facility for critical IT systems.</li> <li>A number of other business continuity measures are being proposed as part of Council wide business continuity</li> </ul>	<p>June 2015</p>



Matters arising	Recommendation	NCC management response	Proposed completion date
		work.	
<p><b>Inadequate monitoring of user account audit trails</b></p> <p>Solarwinds network monitoring software produces a graphical display of the number of users locked accounts. This is monitored by the Network Team, but they do not currently undertake any review or investigation and although there are plans to link this information to the Council's service desk, this has not happened yet. Inadequate monitoring of audit trails could result in unauthorised access to the network and its systems going undetected.</p>	<p>Implement regular monitoring, review and investigation of user account audit trails. Integrate this review with the service desk.</p>	<p>We are investigating the use of reports from our logging system.</p>	<p>February 2015</p>
<p><b>Lack of adequate IT Business Continuity and Disaster Recovery arrangements</b></p> <p>Weaknesses in adequate provision of IT Disaster Recovery facilities and testing were identified in the Wales Audit Office 2011-12 review. In response, corporate review of business continuity exercise highlighted initial priority systems and an agreed action plan. The timescale for completion of the action plan is summer 2014 to spring 2015. Until then, there is a continued risk that arrangements and back-up media may not work as anticipated and systems may not be able to be restored in a timely manner in the event of a major disaster incident.</p>	<p>Ensure the Business Continuity review action plan is concluded and that all agreed actions are implemented.</p>	<ul style="list-style-type: none"> <li>• A number of other business continuity measures are being proposed as part of Council-wide business continuity work.</li> <li>• Priority systems have now been agreed by the Council's senior management.</li> <li>• Reciprocal arrangement agreed with CCBC for DR capital investment to provide off-site facility for critical IT systems .</li> </ul>	<p>Ongoing</p> <p>June 2015</p>

## Appendix 3

### Summarised output from our 'Lessons Learnt' joint exercise with key Finance Officers

Themes	Actions agreed
<b>Time to focus on the accounts, audit and audit queries</b>	1. The Council will need to ensure that the closedown and audit processes are adequately resourced in future years.
<b>Working Papers</b>	2. Wales Audit Office will produce a list of 'audit deliverables', including key working papers required and an agreed timetable for delivery.
<b>Quality assurance and review of the draft accounts prior to submission for audit</b>	3. The Council needs to ensure that sufficient time is built into its closedown plan to complete appropriate levels of quality review on the draft and final accounts; and 4. Obtain agreement on a corporate 'house style' for the accounts, liaising with the Council's publishing unit to ensure this is robustly implemented.
<b>Timing</b>	5. More frequent Wales Audit Office/Council meetings throughout the year, enabling earlier discussion of key audit risk and issues (see also item 14 below). 6. Fully agreed timetable for both the Council and Wales Audit Office work (as part of the 'audit deliverables' document).
<b>Audit Committee</b>	7. Discussion (with Audit Committee) around any further Audit Committee training needed. 8. Review the need for 2 meetings in September.
<b>Planning</b>	9. Key Council staff need to have regular meetings throughout the closedown process. 10. Wales Audit Office team to also establish a more formal meeting programme during the course of the final accounts audit work. (Both actions will be supported by the 'audit deliverables' document.)
<b>Testing</b>	11. Earlier testing of some areas by the Wales Audit Office. 12. Better co-ordination of Wales Audit Office staff by senior auditors (as part of the formal meeting programme). 13. More certainty needed on testing from better audit planning.
<b>New senior finance officers (Senior Financial Accountant and Capital Accountant)</b>	14. Regular Council/Wales Audit Office meetings and early audit engagement with new officers.



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