

Inadequacies in Governance and Financial Management at Aberporth Community Council

Audit years: 2016-17 to 2018-19

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Summary report

Introduction

- 1 This report summarises the findings and conclusions arising from my audit of Aberporth Community Council (the Council) for 2017-18. In the course of the audit, matters were brought to my attention indicating deficiencies in financial governance and decision making. My report draws the Council's attention to these failures in financial governance and decision making.
- 2 Under section 22 of the Public Audit (Wales) Act 2004 (the 2004) Act, I must consider whether in the public interest I should make a report on any matter which comes to my notice in the course of my audit in order for it to be considered by Aberporth Community Council (the Council) or brought to the attention of the public. I must also consider whether or not I should issue written recommendations under section 25 of the 2004 Act.
- 3 In considering whether or not to issue a report in the public interest or to issue statutory recommendations, I take into account the scale and impact of the issues I have identified and the action the Council has subsequently taken.
- 4 I also believe it appropriate to give the Council an opportunity to demonstrate the steps it has already taken to improve arrangements and minimise the risk of such failures recurring.
- 5 In view of the actions already taken by the Council during 2020 and the nature and overall impact of the issues I report on, I have decided not to issue a report in the public interest and that statutory recommendations will be sufficient.
- 6 Therefore, to assist the Council to avoid similar issues recurring in the future, and acting under delegated arrangements, I am making written recommendations under section 25 of the Public Audit (Wales) Act 2004 (the 2004 Act).

Aberporth Community Council

- 7 Aberporth Community Council serves the village of Aberporth located in the county of Ceredigion. It has a range of powers conferred on it by law and typically spends around £30,000 each year. The Council funds this expenditure through its annual precept of around £40,000. The County Council collects the precept through additional council tax charged to council taxpayers in the community.
- 8 The council holds significant sums in reserves. In 2015, the Council received £65,000 as a one-off receipt from a local solar farm. These monies were set aside for the Canolfan Blaenporth project. Excluding the solar farm monies, the Council holds over twice its annual expenditure in reserves. The Council has informed me that these reserves are largely held to finance specific future projects.
- 9 The Council derives its funding from the public purse and its members are elected by local residents. The Council is, therefore, accountable to the local electorate.
- 10 As set out in the Accounts and Audit (Wales) Regulations 2014 (the 2014 Regulations), responsibility for the stewardship of Council funds, including ensuring

that it has effective and efficient financial management, rests with the Council (that is, the members). This includes such things as establishing an appropriate system of internal control and ensuring that the Council conducts its business in accordance with that system of internal control.

- 11 The Council employs a part-time Clerk to undertake the roles of Clerk and Responsible Financial Officer (referred to as Clerk in the remainder of this report). The roles of Clerk and Responsible Financial Officer are legally distinct. The preparation of the accounting statements is the legal responsibility of the Responsible Financial Officer. I have used the term Clerk in this report as both roles are undertaken by the same employee. During the period of audit, the post of clerk was held by Vanessa Owens.

My audit work

- 12 The Public Audit (Wales) Act 2004 requires that the Council prepare its accounts to 31 March each year and to publish a statement on internal control. The Council does this by preparing an annual return that incorporates an accounting statement and an Annual Governance Statement. This annual return is submitted to me for audit.
- 13 My normal audit work auditing the annual return is designed to be proportionate to the size of town and community councils and the sums of public money that they manage. The audit process should be efficient and allow councils to publish audited accounts in accordance with the statutory timetable.
- 14 However, because of significant delays on behalf of the Council to submit its annual returns and the required audit evidence for 2016-17 and 2017-18, my audit supplier (Grant Thornton LLP) referred the matter to me for consideration. Consequently, I have expanded the scope of the audit undertaken by my team and this report sets out the findings of that work.

Key findings

- 15 My audit work identified weaknesses in the Council's financial management during 2016-17 and 2017-18 that have not been adequately reported by the Council. These include:
- the Council not complying with the statutory timescale for submitting its accounts for audit and Members not being made fully aware of this.
 - significant inconsistencies and omissions in the Council's accounting system and records. Importantly, the cash book had not been fully and properly maintained and the year-end bank reconciliations were incomplete.
- 16 As a consequence, I am therefore unable to conclude that the accounting statements properly present the Council's receipts and payments.

Recommendations

- 17 I draw the Council's attention to the following recommendations to address the deficiencies identified during the audit.
- 18 Within the last 18 months, the Council has engaged a new internal auditor. I am informed that it has also reviewed many of its arrangements and there is now a greater degree of oversight by Members.
- 19 Nevertheless, In my opinion, the Council should consider these recommendations in accordance with the requirements of section 25 of the Public Audit (Wales) Act 2004.

Exhibit 1: my recommendations

I am making 12 recommendations to improve the Council's financial management and governance arrangements.

Recommendations	
R1	The Council should review its accounting records, including supporting documents, and ensure that these are kept up to date as transactions are incurred.
R2	The Council should review transactions incurred during the period of audit to ensure they have been properly incurred and accounted for.
R3	Prior to approving its annual accounts, the Council should ensure that the accounts are supported by an appropriate audit trail reconciling the accounts to the underlying cashbook.
R4	As a minimum, the Council should ensure that a full year-end bank reconciliation is prepared and reviewed.
R5	Before approving the Annual Governance Statement, the Council should ensure that it reviews the assertions made and that it has sufficient evidence to support those assertions.

Recommendations

- R6 Each year, the Council should ensure that it receives and approves the annual accounts in accordance with the statutory timetable.
- R7 The Council should review its internal audit function to ensure that it is adequate and effective.
- R8 The Council should review its arrangements for making payments and ensure that these are applied on a consistent basis.
- R9 The Council should ensure that all payments to the Clerk are made in accordance with the Clerk's contract of employment and update the contract of employment where appropriate.
- R10 The Council should make appropriate arrangements for the taxation of the Clerk's salary and agree with HMRC any outstanding payments due to HMRC.
- R11 The Council should review its expenditure and consider whether there is scope to recover VAT.
- R12 The Council should review the requirements of the Local Government (Democracy) (Wales) Act 2013 and ensure that it publishes the information it is required to publish electronically.

Next steps

- 20 Section 25 of the 2004 Act now requires the Council to consider the recommendations made in this report at a full meeting of the Council within one month of the date that I issue the recommendations.
- 21 At the meeting, the Council will need to decide:
- whether the recommendations in the report are to be accepted; and
 - what action (if any) to take in response to the report and recommendations.

- 22 The Council will then need to prepare a written response and agree the wording of that response with me before publishing its response.
- 23 I also draw the Council's attention to the publicity requirements for the meeting that are set out in section 26 of the 2004 Act.

Ann-Marie Harkin
Executive Director – Audit Services
Audit Wales
For and on behalf of the Auditor General for Wales

Detailed report

The Council's has failed to maintain proper accounting records and I am therefore unable to conclude that the accounting statements properly present the Council's receipts and payments

- 24 Regulation 6 of the Accounts and Audit (Wales) Regulations 2014(2014 Regulations) requires the responsible financial officer (RFO), which in the case of the Council is the Clerk, to determine on behalf of the body, after consideration of proper practices, its accounting records, including the form of accounts and supporting accounting records, and its accounting control systems.
- 25 Proper practices are set out in the One Voice Wales/Society of Local Council Clerks' publication **Governance and Accountability for Local Councils in Wales: A Practitioners' Guide**.
- 26 These proper practices require that the Council should maintain a cashbook or equivalent in order to record transactions and retain original documentation to provide evidence to substantiate transactions recorded in the cashbook.
- 27 In its annual governance statement, the Council has asserted that it has put in place arrangements for the preparation and approval of the accounting statements. The Clerk has certified that the accounting statements properly present the Council's receipts and payments.

The Council has failed to maintain proper accounting records of its transactions during the year

- 28 The Council maintains its cashbook in the form of an electronic cashbook.
- 29 The cashbook should record all transactions on a timely basis. Transactions should be recorded when incurred. For cheque payments, this means the recorded transaction date should be the date the cheque is issued to the payee.
- 30 However, the cashbook appears to be written up from the bank statements. For example, the 2018-19 cashbook is a transcript of the bank statements. Cheque payments are recorded on the date on which the cheques are presented at and clear the bank accounts rather than the date on which the cheques were issued.
- 31 This means that the cashbook does not present a summary of the financial transactions incurred by the Council during each financial year. Where cheques are not presented at the year-end, the transactions are recorded as having been incurred in the following financial year.
- 32 The cashbook records transactions inaccurately. For example, in 2016-17, the cashbook recorded the value of cheque number 001986 as £100. This cheque cleared the bank at a value of £200. This means that the total value of payments was understated.

- 33 The cashbook itself is incomplete and does not record transactions made during the year that cleared the bank account. In 2016-17, payments totalling £630 were not recorded. This means that the total value of payments in the year was understated.
- 34 In some cases, cheque payments are recorded although the cheques themselves have not been presented to the bank and are now 'out of date'. My audit identified cheques with a total recorded value of over £500 that were written in 2017 but had not cleared the bank.
- 35 These errors mean that the cashbook is not a reliable accounting record.
- 36 The Council has acknowledged the failings in the accounting records and has stated that it has put in place measures to improve its procedures.

The Council has been unable to provide supporting documents to substantiate transactions it incurred in 2016-17 and 2017-18

- 37 The entries in the cashbook should be supported by original documentation such as receipts and invoices. This provides an important check on the validity and accuracy of recorded transactions.
- 38 During the course of my audit, there were significant delays in the provision of supporting information needed for the audit. The Council has been unable to provide sufficient supporting records to substantiate four payments totalling £1,476.
- 39 I therefore conclude that the Council has not maintained full accounting records.
- 40 In response to a document setting out my provisional findings, the Council has confirmed that these payments were made for goods and services provided to the Council.

The year-end accounts provided for audit were not supported by and do not agree with the cashbook and underlying records

- 41 The entries in the annual accounts should agree with the Council's cashbook and underlying records.
- 42 My audit identified discrepancies between the accounting statements certified by the Clerk and the cashbook. I have not been given a complete set of working papers to show how the Council derived its 2016-17 and 2017-18 accounting statements from the cashbook. The accounting statements do not agree with the underlying records and the cashbook.
- 43 As a consequence of errors in the Council's accounting systems and records, I am unable to conclude that the annual accounts have been prepared in accordance with proper practices and the 2014 Regulations.

- 44 As a consequence of these deficiencies, the accounting statements presented for audit did not properly present the Council's receipts and payments and its financial position at the end of each financial year.
- 45 The Council has identified a number of issues with the accounting records including:
- out of date payments being cancelled and re-issued leading to issues with reconciling the bank accounts; and
 - inaccurate entries in the cashbook.
- 46 The Council has also taken steps to introduce a more effective accounting system and acquired software for this purpose.

The Council's positive assertions in its annual governance statement as to its financial management and governance arrangements are not consistent with the actual arrangements it had in place during the years covered by this report

- 47 In addition to presenting the accounts for a given year, the Regulations require the Council to publish a statement on internal control alongside the accounts. To meet this requirement, the annual return incorporates an annual governance statement in which the Council makes a series of assertions about the arrangements it has in place for its governance and financial management.

In my opinion, the Council's governance arrangements are inconsistent with the positive disclosures it made in its annual returns

- 48 Whilst the actual wording of the Annual Governance Statement can vary from one year to another, it broadly covers the items ('assertions' or statements about the Council's governance) set out in **Exhibit 4** (for 2017-18). This also shows the Council's response to those matters and my audit assessment for 2017-18.
- 49 For the audit years covered by my audit, the Council completed its returns on the basis it complies with the requirements set out in legislation.
- 50 In my opinion, the Council's governance arrangements are inconsistent with the positive disclosures it made in its annual returns.

Exhibit 2: Aberporth Community Council Annual Governance Statement for 2016-17 and 2017-18

The Council's assertions in its Annual Governance Statement are inconsistent with my assessment of the Council's arrangements

Assertion	Council Response	Audit assessment
Properly prepared and approved the accounting statements.	Yes	No
Maintained and reviewed the effectiveness of an adequate system of internal control, including measures designed to prevent and detect fraud and corruption.	Yes	No
Taken steps to ensure there are no matters of non-compliance with laws, regulations and codes of practice.	Yes	No
Provided proper opportunity for the exercise of electors' rights in relation to the accounts.	Yes	To be completed once my audit work has been concluded.
Carried out an assessment of the risks facing the council.	Yes	Not reviewed.
Maintained an adequate and effective system of internal audit.	Yes	No
Considered the financial impact of any litigation, liabilities or commitments, events or transactions.	Yes	Not reviewed.

Assertion	Council Response	Audit assessment
Appropriate action has been taken in relation to internal and external audit reports.	Yes	Partial – the Council is working to address recommendations made by its internal auditor.
Taken into account the level of reserves held by the Council when setting its budget.	Yes	Yes
Maintained a separate account of grants made under section 137 of the Local Government Act 1972.	Yes	Yes

Source: Aberporth Community Council Annual Governance Statement and Audit Wales analysis

The Council has failed to ensure that its annual accounts are submitted for audit in accordance with the Public Audit (Wales) Act 2004

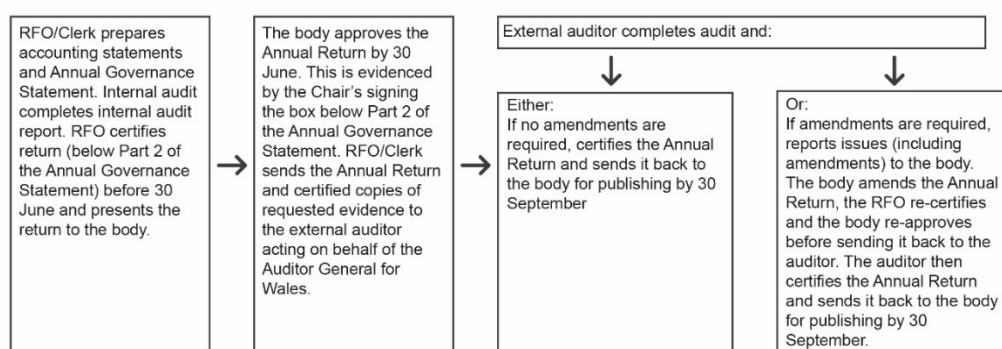
- 51 Under Section 13 of the 2004 Act, the Council must:
- make up its accounts each year to 31 March or such other date as the Welsh Ministers may generally or in any special case direct; and
 - ensure that its accounts are audited in accordance with the 2004 Act by the Auditor General for Wales.
- 52 The Accounts and Audit (Wales) Regulations 2014 (the 2014 Regulations) set out the timetable for the preparation and approval of the annual accounts:
- the council's RFO must prepare and certify that the statement of accounts properly presents the council's receipts and payments, or present fairly the council's financial position and income and expenditure. The certification is evidenced by the RFO signing and dating the accounting statements. Provision for signature and date are made in an annual return.
 - the council members, meeting as a whole, must consider the accounting statements and, following that consideration, approve the accounting statements for submission to the auditor by a resolution of the council; and following approval, ensure that the accounting statements are signed and dated by the person presiding at the meeting at which that approval was given.

- these actions must be completed by 30 June following the end of the financial year.

53 As soon as possible after the Council has approved the annual return it must be sent to the external auditor. The process is summarised in **Exhibit 5** below.

Exhibit 3: the accounts and audit arrangements follow the process as set out below

The accounts and audit arrangements follow a defined process:



Source: Annual return

- 54 Although the Council approved the annual return within the statutory timescales for both 2016-17 and 2017-18, it did not provide the accounts for audit on a timely basis. The Council's minutes do not record that there were significant delays in completing the internal and external audits.
- 55 The 2016-17 Annual Return should have been provided for audit in the summer of 2017, along with a small number of supporting records. As these had still not been received by the end of November 2017, my staff contacted the Clerk and the then-Chair, requesting the Annual Return and the other necessary records. Records were eventually provided a year later but were nevertheless incomplete.
- 56 Compounding these delays, the Clerk failed to engage sufficiently with the audit process. She had to be pressed to provide a complete set of accounting records and additional evidence required to complete the audit. This created additional work for my staff and audit supplier and has increased the cost of my audit.
- 57 Notwithstanding the tardiness of the Clerk in providing the accounts and supporting documents for audit, there was at least a 12-month period during which the Council failed to give sufficient consideration to its duty to be accountable for its use of public money to the local taxpayers of Aberporth.

The Council has failed to operate an effective system of internal control during the years subject to audit

- 58 The Council should also establish adequate and effective internal controls to ensure that the accounting records are complete and accurate and that sufficient prime documents such as invoices are retained to validate individual transactions.
- 59 Regulation 6 of the 2014 Regulations requires that the Council maintains an adequate and effective system of internal control.
- 60 In its annual governance statements, the Council has provided a positive assertion that it maintained an adequate system of internal control.
- 61 Key elements of an adequate and effective system of internal control include:
- the preparation of periodic and year-end bank reconciliations; and
 - proper arrangements for the approval of payments.

The Council's bank reconciliations for 2016-17 and 2017-18 have been artificially balanced

- 62 One of the key accounting controls for every council is the bank reconciliation. Reconciling the council's cashbook/ledger to the bank statement is an essential control that ensures the cashbook/ledger is a complete and accurate record of its transactions.
- 63 My audit work identified discrepancies between the cash and bank balance reported in the accounting statements and the bank reconciliation. Due to the deficiencies in the cashbook referred to above, it would not have been possible to prepare a valid bank reconciliation without making appropriate adjustments for inaccurately recorded or omitted transactions.
- 64 In my view, the reconciliation presented for audit had not been properly carried out.

The Council's arrangements for approval of payments are inconsistently applied, undermining the value of such arrangements

- 65 The Council has an established procedure whereby payments made are reported to the Council and authorised on a monthly basis. Approval is usually given retrospectively when the Council meets in the following month. Approval of payments is a standing item on the Council's meeting agenda.
- 66 My audit identified that:
- payments are not always recorded as having been approved. In 2016-17, I tested a sample of 19 payments. Nine of these payments were not recorded as approved in the relevant minutes. For 2017-18, only 47 out of 64 cheque payments were recorded as having been approved.
 - in some cases, the value of individual payments made differed from the sum recorded in the Council's minutes.

- 67 In my view, the Council has not operated the internal controls it established for the approval of payments.
- 68 The Council has acknowledged that its internal controls needed further development and has taken steps to address the issues identified in this report including a full review of internal control arrangements and new procedures for reporting payments to the Council.

The Council has failed to make proper arrangements for the payment and taxation of the Clerk's salary

The Council has provided the Clerk with a contract of employment setting out the terms and conditions of employment

- 69 As an employer, the Council has a duty under section 1 of the Employment Rights Act 1996 to provide its employee(s) with written particulars of their terms and conditions.
- 70 I have been provided with a contract of employment dated May 2017. I understand that the contract is updated annually. This May 2017 contract includes the following particulars:
- salary is £6,677. This is stated to be spinal point 22 on the national scale for local council clerks.
 - working hours are set at ten hours per week.
 - an allowance may be paid for the Clerk's use of her home as an office. The sum payable is not determined in the contract.
 - annual leave entitlement is 25 days (pro rata) plus public holidays and a further two extra statutory days.
 - the Council is a member of the Local Government Pension Scheme and the Clerk is entitled to join the scheme.
 - when working in excess of her normal working hours, the Clerk was to be reimbursed at the appropriate NJC rate for those hours or be given mutually-agreed time off in lieu.

Salary payments made to the Clerk are not made in accordance with her contract of employment

- 71 My audit identified anomalies in the payments made to the Clerk.
- 72 The Clerk receives a monthly payment of £467.92.
- 73 The 2017 contract states that the annual salary is £6,677 and that this equates to point 22 on the spinal scale. However, this is not correct. Calculated on the basis of a ten-hour week as stated in the contract of employment, the Clerk's gross annual salary should be £5,584.05. This equates to a monthly payment of £465.34.

- 74 The Clerk explained that, several years ago, the Council agreed to pay her an additional two hours a week as 'holiday pay', effectively taking her up to a 12-hour working week. The Clerk explained this was because she had worked from home for 12 months of the year and was either not taking any time off or, on occasions, working during her holiday when away from home.
- 75 I have not been provided with a copy of a Council minute approving this amendment to the contract.
- 76 The hourly equivalent of spinal point 22 is £10.74. This would equate to an additional salary payment of £1,117.
- 77 Due to the anomalies noted above, I am unable to conclude on whether or not the Clerk has received the correct gross pay as the payments made are not supported by the contract of employment.

The Council has not made proper arrangements for taxation of the Clerk's salary

- 78 As an employer, if any of its employee(s) are paid £112 or more a week, or have a second source of income, the Council must deduct Income Tax and employees' National Insurance Contributions (NICs) from their pay whenever salary is paid. The amounts deducted must be sent to HM Revenue and Customs (HMRC) monthly or quarterly along with the Council's employers' NICs. This system is called Pay as You Earn (PAYE). PAYE deductions must be paid to HMRC. All employers must also keep proper records of all payroll transactions. Small employers such as the Council may use the HM Revenue and Customs Real Time Recording system for calculation of tax payable.
- 79 My audit identified that the Council has not made any payments under PAYE to HM Revenue and Customs.
- 80 The Clerk explained that the fixed monthly amount was calculated 'a few years ago' and would have taken account of any PAYE and NICs applicable to her at that time.
- 81 Due to the anomalies with the Clerk's pay referred to above, I am unable to establish if the payments to the Clerk represent salary payments net of a notional tax calculation.
- 82 The Clerk has advised me that the standing order for her pay will be changed to reflect the necessary deductions of PAYE.
- 83 The Council has stated that it has reviewed the issues with the Clerk's contract and salary payments and is now managing the payroll using its financial accounting software. Unpaid PAYE has been calculated and the Clerk is now paid salary net of PAYE.

The Council has failed to recover VAT on eligible payments

- 84 As a body covered by Section 33 of the Value Added Tax Act 1994, the Council can reclaim VAT incurred on purchases. To do so, the Council should obtain proper VAT receipts and invoices setting out the relevant details of VAT paid and the supplier's VAT registration number.
- 85 However, my audit identified that the Council has not recovered VAT totalling over £400 from HM Revenue and Customs during 2016-17 and 2017-18. In order to fund its activities, this loss of income must be made up from other sources. Due to the limited scope for additional fees and charges being raised by the Council, this means that the shortfall will be covered by a higher precept than would otherwise have been necessary.
- 86 The Council has stated that it has now brought its VAT claims up to date and made arrangements to ensure that future claims will be made on an annual basis.

The Council has failed to make proper arrangements for the exercise of public rights

- 87 Sections 30 and 31 of the 2004 Act' make provision for public rights to inspect the accounts to be audited; to question the auditor about the accounts; and to make objections before the auditor as to any matter in respect of which the auditor has a power:
- to apply for a declaration that an item of account is unlawful; or
 - to make a report under section 22 of the 2004 Act.
- 88 Regulation 17 of the 2004 Regulations requires the Council to give notice by advertisement to the public in one or more conspicuous places setting out the period during which the accounts and other documents are available for inspection and to provide the following details:
- the place at which, and the hours during which, they will be so available;
 - the name and address of the auditor;
 - the provisions contained in sections 30 and 31 of the 2004 Act; and
 - the date appointed under the 2014 Regulations.
- Although it was specifically requested for the audit, the Council has failed to provide any evidence that it complied with the requirements of the 2004 Act and the 2014 Regulations.
- 89 Accordingly, I conclude that the Council cannot have met its responsibilities under the 2004 Act and the 2014 Regulations.
- 90 Therefore, in order to ensure that the Council's electors have the opportunity to exercise their rights under the 2004 Act, I will appoint a new date from which local electors may exercise their rights for the 2016-17, 2017-18 and 2018-19 accounts.

The Council has a website but has not published all of the documents required by law

- 91 The Local Government (Democracy)(Wales) Act 2013 (the 2013 Act) requires every local council to make available their contact and membership details, and records of their proceedings via the internet. The 2013 Act also requires every council to publish their register of members' interests, public notices and audited accounts electronically.
- 92 The changes introduced by the 2013 Act enhance the accountability of local councils to their electorate.
- 93 While the Council has a website, it has published only a small part of the information that it is required to publish electronically.
- 94 The Council has introduced a new website. However, as at 12 July 2021, some information, eg annual accounts, remains unpublished.



Audit Wales

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

We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.