



WALES AUDIT OFFICE  
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Auditor General for Wales

# Annual Audit Report 2019 – Cardiff and Vale University Health Board

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# Summary report

## About this report

- 1 This report summarises the findings from the audit work I have undertaken at Cardiff and Vale University Health Board (the Health Board) during 2019. I did that work to carry out my responsibilities under the Public Audit (Wales) Act 2004. That Act requires me to:
  - a) examine and certify the financial statements submitted to me by the Health Board, and to lay them before the National Assembly;
  - b) satisfy myself that the expenditure and income to which the financial statements relate have been applied to the purposes intended and in accordance with the authorities which govern it; and
  - c) satisfy myself that the Health Board has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 2 I have reported my findings in key messages under the following headings:
  - Audit of the accountability report and financial statements; and
  - Arrangements for securing economy, efficiency and effectiveness in the use of resources.
- 3 I have issued several reports to the Health Board this year. This annual audit report is a summary of the issues presented in these more detailed reports, a list of which is included in [Appendix 1](#).
- 4 [Appendix 2](#) presents the latest estimate on the audit fee that I will need to charge to cover the actual costs of undertaking my work at the Health Board, alongside the original fee that was set out in the 2019 Audit Plan.
- 5 [Appendix 3](#) sets out the financial audit risks highlighted in my 2019 Audit Plan and how they were addressed through the audit.
- 6 The Chief Executive, Board Secretary and the Director of Finance have agreed this report is factually accurate. We will present it to the Board on 30 January 2020. We strongly encourage the Health Board to arrange wider publication of this report. We will make the report available to the public on the [Wales Audit Office website](#) after the Board has considered it.
- 7 I would like to thank the Health Board's staff and members for their help and co-operation during the audit work my team has undertaken over the last 12 months.

## Key messages

### Audit of the accountability report and financial statements

- 8 I have concluded that the Health Board's accountability report<sup>1</sup> and financial statements were properly prepared and materially accurate, and my work did not identify any material weaknesses in the Health Board's internal controls relevant to my audit of the financial statements. I have therefore issued an unqualified opinion on their preparation. I did however report some recommendations for improvement to officers and the Audit Committee, which they are addressing for the 2019-20 financial statements.
- 9 The Health Board did not achieve financial balance for the three-year period ending 31 March 2019 and so I have issued a qualified opinion on the regularity of the financial transactions within its 2018-19 financial statements.
- 10 Alongside my audit opinion, I placed a substantive report on the Health Board's financial statements to highlight its failure to achieve financial balance and its failure to have an approved three-year plan in place.

### Arrangements for securing efficiency, effectiveness and economy in the use of resources

- 11 My programme of Performance Audit work at the Health Board has led me to draw the following conclusions:
  - The Health Board is strengthening governance arrangements, now has an approved IMTP, forecasts a breakeven position and is making progress in tackling workforce issues. But there are opportunities for improvement, which include Board level performance reporting, scrutiny of IMTP delivery and flows of information, as well as addressing a large volume of outstanding audit recommendations.
  - The Health Board has a good understanding of the sustainable development principle and has taken steps to build this into core business delivery but recognises that there is more to do.
  - My follow-up performance audit work on clinical coding has identified that the Health Board is generally producing good quality coded data, but more work is needed to fully achieve many of our previous recommendations.
- 12 These findings are considered further in the following sections.

<sup>1</sup> Where relevant to my audit opinion

# Detailed report

## Audit of the accountability report and financial statements

- 13 This section of the report summarises the findings from my audit of the Health Board's 2018-19 accountability report and financial statements. These documents are how the organisation shows its governance and financial performance, setting out its net assets, net operating costs, recognised gains and losses, and cash flows. Preparing the statements is an essential element in demonstrating appropriate stewardship of public money.
- 14 My responsibilities in auditing the Health Board's financial statements are described in my [Statement of Responsibilities](#) publications, which are available on the Wales Audit Office website.

## I have issued an unqualified opinion on the accuracy and proper preparation of the 2018-19 accountability report and financial statements of the Health Board, although in doing so I have brought some issues to the attention of officers and the Audit Committee

- 15 I have concluded that the Health Board's accountability report and financial statements were properly prepared and materially accurate. I found most of the information provided by the Health Board to be timely, accurate and reliable, and easy to understand. I concluded that the Health Board's accounting policies and estimates are appropriate and the accounting disclosures to be unbiased, fair and clear.
- 16 I reviewed those internal controls that I considered to be relevant to the audit to help me identify, assess and respond to the risks of material misstatement in the financial statements. I did not consider them for the purposes of expressing an opinion on the operating effectiveness of internal control. My work did not identify any material weaknesses in the Health Board's internal controls relevant to my audit of the financial statements. I did however report some recommendations for improvement to officers and the Audit Committee. I will be reviewing the Health Board's implementation of those recommendations as part of my audit of the 2019-20 financial statements.
- 17 I must report issues arising from my work to those charged with governance before I issue my audit opinion on the financial statements. My Engagement Lead reported these issues to the Health Board's Audit Committee, and also to the Board, on 30 May 2019. [Exhibit 1](#) summarises the key issues set out in that report.

## Exhibit 1: issues identified in the Audit of Financial Statements Report

Issue	Auditors' comments
Uncorrected misstatements	There were no significant uncorrected misstatements.
Corrected misstatements	I reported the six most significant corrected misstatements. They related to accounting classifications and disclosures.
Other significant issues	I reported on ten areas for improvement, which the Audit Committee considered and accepted on 30 September 2019.  Most of the associated audit recommendations related to the preparation of the financial statements. The remainder related to aspects of the Health Board's governance and processes. For example, we highlighted weaknesses, and made recommendations, in respect of the Health Board's policy and process for the evaluation and approval of 'retire and return' applications by staff.

- 18 As part of my financial audit, I also undertook a review of the Whole of Government Accounts return. I concluded that the counterparty consolidation information was consistent with the financial position of the Health Board at 31 March 2019 and the return was prepared in accordance with the Welsh Government's instructions.
- 19 I have concluded my separate audit of the 2018-19 financial statements of the Health Board's charitable funds. On 30 January 2020 my Audit Manager will report the results of the audit to the Funds' Trustee, and later that day I will certify them.

**I have issued a qualified audit opinion on the regularity of the financial transactions within the financial statements of the Health Board and placed a substantive report alongside this opinion to highlight its failure to meet its statutory financial duties**

The Health Board did not achieve financial balance for the three-year period ending 31 March 2019 and so I have issued a qualified opinion on the regularity of the financial transactions within its 2018-19 financial statements.

- 20 The Health Board's financial transactions must be in accordance with authorities that govern them. It must have the powers to receive the income and incur the expenditure that it has. Our work reviews these powers and tests that there are no material elements of income or expenditure which the Health Board does not have the powers to receive or incur.
- 21 Where a Health Board does not achieve financial balance, its expenditure exceeds its powers to spend and so I must qualify my regularity opinion. **Exhibits 2 and 3**

set out the Health Board's financial performance for the three years to 31 March 2019. **Exhibit 2** shows that the Health Board has failed to meet its revenue resource allocation for the three years, which resulted in my qualified regularity opinion. **Exhibit 3** shows that the Health Board has met its capital resource allocation.

**Exhibit 2: financial performance against the revenue resource allocation (£'000s)**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Total</b>
Operating expenses	914,221	899,060	945,219	2,758,700
Revenue resource allocation	884,978	872,207	935,547	2,692,732
Under (over) spend against allocation	(29,243)	(26,853)	(9,872)	(65,968)

**Exhibit 3: financial performance against the capital resource allocation (£'000's)**

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Total</b>
Capital charges	42,026	47,033	48,413	137,472
Capital resource allocation	42,104	47,121	48,487	137,712
Under (over) spend against allocation	78	88	74	240

Source: 2018-19 financial statements

**Alongside my audit opinion, I placed a substantive report on the Health Board's financial statements to highlight its failure to achieve financial balance and its failure to have an approved three-year plan in place.**

- 22 I have the power to place a substantive report on the Health Board's financial statements alongside my opinions where I want to highlight issues. Due to the Health Board's failure to meet its financial duties I issued a substantive report setting out the factual details, in that it:
- failed its duty to achieve financial balance (as set out above); and
  - did not meet the second financial duty to have an approved three-year integrated medium-term plan (IMTP) in place for the period 2018--21.
- 23 I would however like to draw attention to the fact that in March 2019 the Welsh Government approved the Health Board's three-year IMTP for 2019-22. This approval is relevant to my upcoming audit of the Health Board's 2019-20 financial statements.

## Arrangements for securing efficiency, effectiveness and economy in the use of resources

- 24 I have a statutory requirement to satisfy myself that NHS bodies have proper arrangements in place to secure efficiency, effectiveness and economy in the use of their resources. I have undertaken a range of performance audit work at the Health Board over the last 12 months to help me discharge that responsibility. This work has involved:
- undertaking a structured assessment of the Health Board's arrangements for overall governance, strategic planning, managing financial resources, and managing workforce productivity and efficiency; and
  - specific use of resources work on clinical coding.
- 25 In addition, in order to discharge my responsibilities under the Well-being of Future Generations Act 2015, I have undertaken work to review the Health Board's arrangements for implementing the Act.
- 26 My conclusions based on this work are set out below.

## The Health Board's governance arrangements are being strengthened but there remains scope for further improvements

- 27 My structured assessment work examined the Health Board's governance arrangements, the way in which the Board and its sub-committees conduct their business, and the extent to which organisational structures are supporting good governance and clear accountabilities. I also looked at the information that the Board and its committees receive to help them oversee and challenge performance and monitor the achievement of organisational objectives.
- 28 My work found that the Board is maturing and processes that support it are improving but there are issues with independent member capacity. There are also opportunities to improve the flows of information between Board and senior management teams. The Health Board has made significant improvements to risk management, with the Board Assurance Framework now an integral part of its risk management process. The Health Board has also started to review its performance management arrangements, but further work is needed to ensure the Strategy and Delivery Committee has the right level of performance information to provide assurance to the Board.
- 29 My work also found that the Health Board has strengthened its system for tracking recommendations and regulatory compliance, but this has identified an unacceptably high number of outstanding recommendations. Many of my previous Structured Assessment recommendations have however been completed, with others on track to be completed over the next six months.

## The Health Board has an approved IMTP for the first time in three years, but there is little scrutiny of its delivery by the Board or its committees, and progress in delivering its long-term strategy to shape future population wellbeing is slow

- 30 My structured assessment work examined how the Board sets strategic objectives for the organisation and how well the Health Board plans to achieve these, using the resources that it has, or can, make available. I also assessed how well the Health Board monitors progress in delivering the plans. My findings are set out below.
- 31 My work found that the Health Board has taken steps to streamline its planning process and progress plans that underpin its long-term strategy to shape future population wellbeing (10-year strategy), and as referred to in paragraph 23, the Health Board's three-year IMTP received ministerial approval for the first time in three years. This approval contributed to the Health Board's de-escalation from targeted intervention status to routine arrangements<sup>2</sup> in September 2019.
- 32 The Health Board however is nearly five years into the life of its 10-year strategy and needs to increase the pace of delivery. The IMTP is the main delivery vehicle for the strategy but my work found that the Health Board needed to improve scrutiny of IMTP delivery at Board and committee level in order to have assurance that key milestones are being met.

## The Health Board continues to improve its revenue financial position and financial management, monitoring and oversight are sound, but some policies are out of date and some National Fraud Initiative data matches are yet to be reviewed

- 33 My structured assessment work examined the actions the Health Board is taking to achieve financial balance and create longer-term financial sustainability. I also assessed the financial position of the organisation, the approach to financial planning, financial controls and stewardship, and the arrangements for financial monitoring and reporting.
- 34 My work found that the Health Board continues to improve its revenue financial position and cost improvement plans. It is projecting that it will achieve a breakeven financial position at the end of 2019-20 and anticipates meeting its three-year rolling revenue resource target by 2021-22.
- 35 The Health Board has a clear framework for managing and monitoring its budgets and has a new system which is reducing the number of single tender actions. Oversight and scrutiny of financial performance at Board and committee level is

<sup>2</sup> [NHS Wales Escalation and Intervention Framework](#)

strong, however some policies are out of date, such as the counter fraud policy and the capital management procedure.

- 36 The National Fraud Initiative (NFI) is a biennial data-matching exercise that helps detect fraud and overpayments. In January 2019, the Health Board received 6,983 data-matches through the NFI web application, of which 823 were higher risk and recommended for review. As at October 2019, the Health Board had generally made good progress in addressing the NFI matches, although matches between payroll, creditor payment and Companies House data had not been reviewed.

### **Workforce challenges remain, but the Health Board is progressing plans to tackle these, with success in recruiting nurses and delivering its culture and leadership programme**

- 37 My structured assessment work examined the actions that the Health Board is taking to ensure that its workforce is well managed and productive. I also assessed arrangements for addressing training and development needs and action to engage and listen to staff and address wellbeing needs.
- 38 My work found that the Health Board's performance against a number of workforce metrics is mixed, with a slight increase in sickness absence and a decline in appraisal rates. A lot of work has gone into nurse recruitment which has had a positive impact on vacancy rates, as well as the development of apprenticeships but some consultant posts remain challenging to fill, and job planning compliance remains a problem. Work is in progress to address a number of these issues and there is improved scrutiny of workforce performance at committee level.
- 39 Since my previous work, the Health Board has been delivering its culture and leadership transformation workstream, and through revisions to its appraisal process, is embedded a focus on values and behaviours. A programme of 180-degree reviews are in place to support the implementation of a coaching, high-trust less bureaucratic leadership style, and an employee stakeholder group has been established to take forward issues focused on engagement, leadership, culture and involvement.

### **The Health Board has a good understanding of the sustainable development principle and has taken steps to build this into core business delivery but recognises that there is more to do**

- 40 I reviewed the extent to which the Health Board is applying the sustainable development (SD) principle and the five ways of working in order to do things differently. My work considered how the SD principle is being embedded in core arrangements and included examination of a step being taken by the Health Board to meet one of its wellbeing objectives. The step reviewed was the development of the proposals and business cases for health and well-being centres, and well-being hubs (centres and hubs).

- 41 My review found that the Health Board has taken steps to embed the sustainable development principle and is able to provide examples of working differently in how it is seeking to use the sustainable development principle to underpin culture and delivery of key work programmes. A number of examples show that the sustainable development principle and five ways of working are successfully being woven into core arrangements and processes. The Health Board has also shown commitment to involving and collaborating with its citizens and stakeholders through different methods.
- 42 More specifically, my work found that the five ways of working have been central to planning the centres and hubs but there is scope for the Health Board and its partners to build upon successes for the next phases of the programme. This includes achieving a shift in resources to make the new centres and hubs sustainable, developing a process to monitor the effectiveness of them to deliver preventative benefits and completing the overarching operating principles.

**My follow-up performance audit work on clinical coding has identified that the Health Board is generally producing good quality coded data, but more work is needed to fully achieve many of our previous recommendations**

- 43 My review found that clinical coding performance is generally good, albeit that coding accuracy has deteriorated slightly. The value of coded data is recognised and used by the Health Board to support service improvement.
- 44 The Health Board has made some progress implementing our recommendations but more needs to be done to implement them fully, particularly in relation to improvements in medical records and clinical engagement with the coding process.

# Appendix 1

## Reports issued since my last annual audit report

Exhibit 4: reports issued since my last annual audit report

Report	Month issued
<b>Financial audit reports</b>	
Audit of Financial Statements Report	May 2019
Opinion on the Financial Statements	June 2019
Audit of Financial Statements Report Addendum - Recommendations	September 2019
<b>Performance audit reports</b>	
<a href="#">Clinical Coding</a>	June 2019
<a href="#">Well Being of Future Generations</a>	November 2019
<a href="#">Structured Assessment 2019</a>	December 2019
<b>Other</b>	
2019 Audit Plan	March 2019

Exhibit 5: performance audit work still underway

Report	Estimated completion date
Orthopaedics	February 2020
Follow-up review of Information and Communication Technology audits – Assessment of Progress	February 2020
Operating Theatres Follow-up	March 2020
Quality Governance arrangements	June 2020

# Appendix 2

## Audit fee

The 2019 Audit Plan set out the proposed audit fee of £410,652 (excluding VAT). My latest estimate of the actual fee, on the basis that some work remains in progress, is in keeping with the fee set out in the plan.

# Appendix 3

## Financial audit risks

My 2019 Audit Plan set out the financial audit risks for the audit of the 2018-19 financial statements. **Exhibit 6** lists these risks and sets out how they were addressed as part of the audit.

### Exhibit 6: financial audit risks

Audit risk	Proposed audit response	Work done and outcome
<p>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 [ISA 240.31-33].</p> <p>The current financial pressures on the Health Board increase the inherent risk that management judgements and estimates could be biased, for example, in an effort to achieve the planned revenue deficit of £9.9 million for 2018-19.</p>	<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 biases;</li> <li>• evaluate the rationale for any significant transactions outside the normal course of business; and</li> <li>• add additional procedures to address any specific risks of management override which are not addressed by the mandatory work above.</li> </ul>	<p>I reviewed a number of the accounting estimates and a sample of transactions that included journal entries. I did not identify any issues to report.</p>
<p>Under the NHS Finance (Wales) Act 2014, health boards ceased to have annual resource limits with effect from 1 April 2014. They instead moved to a rolling three-year resource limit, for revenue and capital net expenditure, with the first three-year period running to 31 March 2017.</p> <p>The Health Board has exceeded its revenue limit for the three years to both 31 March 2017 and 31 March 2018. I therefore qualified my regularity</p>	<p>My audit team will continue to monitor the Health Board's financial position for 2018-19 and the cumulative three-year position to 31 March 2019. This review will also consider the impact of any relevant uncorrected misstatements over those three years.</p> <p>If the Health Board fails to meet the three-year resource limits for revenue and/or capital, I would expect to qualify my regularity opinion on the 2018-19 financial</p>	<p>As reported at paragraphs 20 to 21 of this report, the Health Board did not meet its three-year revenue resource allocation. I therefore qualified my regularity opinion on the accounts.</p>

Audit risk	Proposed audit response	Work done and outcome
<p>opinion on the Health Board's 2016-17 and 2017-18 financial statements.</p> <p>For 2018-19 the Health Board expects to exceed its annual revenue resource allocation by £9.9 million. This expected overspend would result in a cumulative deficit of £65.8 million for the three years to 31 March 2019.</p> <p>In terms of the Health Board's capital resource limit, at 31 December 2018, its net capital expenditure was 53% of the approved limit.</p>	<p>statements. As in previous years, I would also expect to place a substantive report on the statements to explain the basis of the qualification and the circumstances under which it had arisen</p>	
<p>The Health Board has a financial duty to prepare and have a rolling three-year integrated medium-term plan (IMTP), which is approved by the Welsh Government each year.</p> <p>The Health Board would have met this financial duty for 2018-19 if the Welsh Government had approved the 2018-19 to 2020-21 IMTP by 30 June 2018.</p> <p>However, the Health Board did not secure an approved 2018-19 to 2020-21 IMTP and it therefore failed to meet its statutory requirement for 2018-19.</p> <p>The Health Board is currently preparing its 2019-20 to 2021-22 IMTP for consideration by the Welsh Government.</p>	<p>My audit team will ensure that appropriate disclosure is made in the financial statements.</p> <p>I would expect to place a substantive report on the financial statements, which would include appropriate reference to the latest position on the Health Board's IMTP.</p>	<p>As reported at paragraph 22 of this report, the Health Board failed this financial duty and I placed a substantive report on the accounts.</p>
<p>I audit some of the disclosures in the Remuneration Report,</p>	<p>My audit team will review all entries in the Remuneration Report to</p>	<p>My audit team substantively tested the Remuneration Report as intended. The</p>

Audit risk	Proposed audit response	Work done and outcome
<p>such as the remuneration of senior officers and independent members, to a far lower level of materiality due to their sensitivity.</p> <p>These disclosures are therefore inherently more prone to material misstatement. For both 2016-17 and 2017-18, I identified material misstatements in the draft accounts, which the Health Board then corrected. These past misstatements mean that I judge the 2018-19 disclosures to be at risk of further misstatement.</p>	<p>verify that the Health Board has reflected all known changes to senior positions, and that the disclosures are complete and accurate.</p>	<p>audit results were satisfactory.</p>
<p>I also audit the Health Board's related party disclosures to a far lower materiality. For the 2016-17 and 2017-18 audits I reported weaknesses in the Health Board's arrangements, which led to material misstatement in the draft accounts. As a result of my audits, the Health Board undertook remedial work and corrected its related-party disclosures prior to my certification.</p> <p>These past misstatements mean that I judge the disclosures to be at risk of further misstatement for 2018-19.</p>	<p>My audit team will review and test the completeness and accuracy of the related-party disclosures.</p>	<p>My audit team substantively tested related party disclosures, including their completeness, as intended. My audit team identified and reported weaknesses, which the Health Board addressed and where necessary reported in the accounts.</p>
<p>The Welsh Government is required to approve all Health Board contracts that exceed £1 million. In previous years the Health Board failed to seek approval from the Welsh Government for some</p>	<p>My audit team will review the procurement department's log of contracts and obtain evidence of Welsh Government approval for those that exceed £1 million.</p>	<p>My audit team substantively tested these contracts, with satisfactory results.</p>

Audit risk	Proposed audit response	Work done and outcome
<p>contracts, which it then had to seek retrospectively.</p> <p>Contracts awarded without the required Welsh Government approval may give rise to irregular expenditure which, if material (individually or collectively), would affect my regularity opinion.</p>		

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