



WALES AUDIT OFFICE
SWYDDFA ARCHWILIO CYMRU

Audit of Financial Statements Report

Caerphilly County Borough Council

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Status of this report

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

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Anthony Barrett, as Appointed Auditor, intends to issue an unqualified audit report on your financial statements. There are some issues to report to you prior to their approval.

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Summary report

Introduction

1. Anthony Barrett, as Appointed Auditor, is responsible for providing an opinion on whether the financial statements give a true and fair view of the financial position of Caerphilly County Borough Council at 31 March 2012 and its income and expenditure for the year then ended.
2. We received the draft financial statements for the year ended 31 March 2012 on 29 June 2012, 3 days prior to the agreed deadline of 2 July 2012, and have now substantially completed the audit work, (subject to the outstanding items detailed in [Appendix 4](#) to this report). We are reporting to you the more significant issues arising from the audit, which we believe you must consider prior to approval of the financial statements. The audit team has already discussed these issues with the Head of Corporate Finance. We will update the audit committee on the status of the outstanding work at its meeting on 19 September.
3. We do not try to obtain absolute assurance that the financial statements are correctly stated, but adopt the concept of materiality. In planning and conducting the audit, we seek to identify material misstatements in your financial statements, namely, those that might result in a reader of the accounts being misled.
4. The quantitative levels at which we judge such misstatements to be material for Caerphilly County Borough Council are £6 million. Whether an item is judged to be material can also be affected by certain qualitative issues such as legal and regulatory requirements and political sensitivity.

Proposed audit report

5. Subject to finalisation of the items included in [Appendix 4](#), it is the Appointed Auditor's intention to issue an unqualified audit report on the financial statements once you have provided us with a Letter of Representation based on that set out in [Appendix 1](#).
6. The proposed audit report is set out in [Appendix 2](#).

Significant issues arising from the audit

Valuations of fixed assets

Current year valuations

7. The valuation of fixed assets is the most judgemental area in the accounts, primarily due to the large asset base.
8. The Authority values its property, plant and equipment by undertaking a rolling programme of revaluations over a period of five years. In addition to this, the 20 assets with the highest value as at the prior year end have been valued during the year

providing coverage of approximately 25% of the net book value (“NBV”) in the draft accounts.

9. We identified number of assets that had not been valued in the last 5 years and as such assets with a net book value per the draft accounts of £9.3m were revalued. An adjustment has been made for the revaluation movements in relation to these assets amounting to an decrease in value of £1.7m.
10. The approach adopted by the Authority to value its property has been evolving since the introduction of IFRS. A number of meetings took place with the Authority prior to the year end and completion of the draft accounts to discuss the valuations approach.
11. As a result of these discussions, an approach to assessing whether the value of the property not formally valued in the year was appropriate was determined. However this had not been performed by the time the draft accounts were prepared. This exercise was undertaken during the course of our audit and we received the results from the Authority on 10 September. The outcome was that an adjustment of £13.2m was made to the accounts to increase the value of school properties. There is a further amount of £3.0m which remains unadjusted.
12. The Council’s fixed asset register has been reviewed to identify assets which were duplicated on the register as these assets do not have a separate functionality. An adjustment of £23.6m has been made to write off these assets. This adjustment does not affect the general fund.
13. Depreciation is charged on acquisitions in the year following the acquisition. Accounting standards required that depreciation be charged when the asset is brought into use. We are satisfied that the approach adopted by the Authority in the current year’s accounts does not give rise to a material error. No adjustment has been proposed as the impact of correcting this policy has been estimated. The Authority is to amend this approach in future years.

Prior year valuations

14. Following a review of the fixed asset register, the finance team identified required amendments to valuations in the prior year accounts totalling £75.4m. This is due to inconsistencies between the valuation information, fixed asset register and the accounts.

Recommendations

15. There should be better liaison between the finance and valuations teams, given the importance of the relationship between the two departments. It is suggested that each should also obtain a better understanding of the work undertaken by the other. Regular discussions should take place and clear objectives set with an agreed output and responsibilities for action identified.
16. The finance team should ensure that they reconcile fully amounts provided by valuers, the fixed asset register and the accounts.

Other significant risks identified at the planning stage of the audit

17. As part of our standard audit methodology we are required to consider the possibility of management override of controls as a significant risk area. In addition, fraud risk as a

result of deliberate misstatement of income and expenditure is regarded as a significant risk in the public sector.

18. In order to address these risks, we tested a sample of journal entries for appropriateness and validity. We also considered management's approach to estimated balances. Our audit work also incorporated some areas of unpredictability.
19. Cut off was considered in relation to income and expenditure recognition. One issue was noted in the cut off of expenditure of £3k which extrapolated to an error of £0.2m, no adjustment has been made for this.
20. The only matters arising were those identified in the report above.

Other matters arising from our work

Equal pay

21. Independent legal advice obtained by the Appointed Auditor states that authorities should provide for pensions contributions on the back pay element of equal pay settlements and that, on balance, authorities should provide for contributions on all but "pure" compensation (e.g. compensation for hurt feelings).
22. During the year the Welsh Local Government Association (WLGA) obtained legal advice on behalf of the local authorities in Wales which states that authorities are not required to provide for pension contributions on the back pay element of equal pay settlements.
23. There is uncertainty regarding this issue ,however the Authority has not provided for pension contributions based on the legal advice obtained by the WLGA and considered by it. The potential liability is £3.1m and therefore not material. The Council has disclosed the uncertainty surrounding the legal position in respect of this matter and the potential liability.
24. The existing provision included in the accounts was £0.9m higher than the estimated liability. No adjustment has been made to reduce the provision.

Icelandic banks

25. Early in October 2008, the Icelandic banks Landsbanki, Kaupthing and Glitnir collapsed and the UK subsidiaries of the banks, Heritable and Kaupthing Singer and Friedlander went into administration. The Authority had £15.0 million invested in two of these institutions (Heritable and Landsbanki) with varying maturity dates and interest rates. As a result the Authority assessed the recoverability of these balances making reference to existing CIPFA guidance and impaired the value of these investments.
26. A CIPFA LAAP Bulletin was issued during 2011/12 and the Authority has revised the impairment level of these investments, which was more prudent than the previous LAAP Bulletin. As there is now more certainty regarding the repayment of these investments, with confirmation that 100% of the Landsbanki investment is to be repaid, an adjustment has been made of £0.6m to increase the carrying value of these investments in line with the LAAP Bulletin.

Uncorrected misstatements

27. We set out below the misstatements we identified in the financial statements, which have been discussed with management but remain uncorrected, and request that these are corrected. If you decide not to correct these misstatements, we ask that you provide us with the reasons for non-correction.
- Inclusion of a provision for the aftercare of the Trehir landfill site. The estimated cost of the aftercare is £2.7m. This item would lead to a charge against general fund, which would be offset against the release of certain earmarked reserves totalling £1.1m were this adjustment to be made, giving a net charge to the general fund of £1.6m. In some instances it may be possible that such aftercare costs are able to be capitalised as part of the initial capital costs of landfill sites. However in the case of the Authority, it did not own the asset when it was initially constructed and so such treatment would not be appropriate here.
 - The Authority's share of the assets and liabilities and the financial results in the joint committees has not been recognised within the Authority's own Balance Sheet and Income and Expenditure Statement. The Authority's share of the joint committees' aggregate assets and liabilities is a net liability of £1.7m and the impact of including the share of assets and liabilities would be to increase usable reserves by £1.1m. However as many of these arrangements are ongoing the Authority does not have access to these reserves in the short term.
 - The Authority has included a provision for equal pay costs in its accounts. The potential future costs of equal pay claims are overprovided by £0.9m.
 - There is a potential undervaluation of property of £3.0m. This does not impact on the general fund.
 - The net impact of the unadjusted items on usable reserves would therefore be a £0.4m increase.

Corrected misstatements

28. There are misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process. They are set out with explanations in [Appendix 3](#).

Other significant issues arising from the audit

29. In the course of the audit we consider a number of matters both qualitative and quantitative relating to the accounts and report any significant issues arising to you. There were some issues arising in these areas this year:
- **We have no concerns about the qualitative aspects of your accounting practices and financial reporting.** We found the information provided to be relevant, reliable, comparable, material and easy to understand. We concluded that accounting policies and estimates are appropriate and financial statement disclosures unbiased, fair and clear.
 - **We encountered difficulties during the audit of property, plant and equipment.** Working papers in relation to valuations were not made available at the start of the audit. As mentioned above an agreed exercise to consider the

movement in the valuation of assets that had not been valued during the year had not been undertaken prior to the audit. This was received on 6 September 2012, however errors were noted and further review undertaken by the Authority. A final analysis was received on 10 September. A reconciliation of the fixed asset register to the accounts was not received until 6 September 2012.

- **There were some significant matters discussed and corresponded upon with management which we need to report to you.** These are set out in more detail above.
- **There are no other matters significant to the oversight of the financial reporting process that we need to report to you.**
- **We did not identify any material weaknesses in your internal controls.** We report these where you are not already aware of them or where they may be symptomatic of broader weaknesses in the overall control environment.

Appendix 1

Final Letter of Representation

(Audited body's letterhead)

Anthony Barrett
Appointed Auditor
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

PricewaterhouseCoopers LLP
1 Kingsway
Cardiff
CF10 3PW

[Date]

Representations regarding the 2011/12 financial statements

This letter is provided in connection with your audit of the financial statements of Caerphilly County Borough Council for the year ended 31 March 2012.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

Management representations

Responsibilities

We have fulfilled our responsibilities for the preparation of the financial statements in accordance with legislative requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2011/12; in particular the financial statements give a true and fair view in accordance therewith.

We acknowledge our responsibility for the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

Information provided

We have provided you with:

- full access to:
 - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to staff from whom you determined it necessary to obtain audit evidence.
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects Caerphilly County Borough Council and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware;

Financial statement representations

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

Significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. The effects of uncorrected misstatements identified during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The Authority will not be adjusting the accounts for these items as they do not believe that they are material either individually or in aggregate.

A summary of these items is set out below:

- Inclusion of a provision for the aftercare of the Trehir landfill site. The estimated cost of the aftercare is £2.7m.
- The Authority's share of the assets and liabilities and the financial results in the joint committees have not been recognised within the Authority's own Balance Sheet and Income and Expenditure Statement. The Authority's share of the joint committees in total is a net liability of £1.7m.
- The Authority has included a provision for equal pay costs in its accounts. The potential future costs of equal pay claims are overprovided by £0.9m.
- There is a potential undervaluation of property of £3.0m.

The Authority is satisfied that the errors in the prior year have been correctly identified and quantified.

The Authority has no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the authority's assets, except for those that are disclosed in the financial statements.

We confirm that we have carried out impairment reviews appropriately, including an assessment of when such reviews are required, where they are not mandatory. We confirm that we have used the appropriate assumptions with those reviews. The Authority's investments, including those in the Heritable Bank and Landsbanki Islands HF (Icelandic), have been reviewed for impairment and any such impairment is reflected in the financial statements accordingly.

Where we have assigned fair values to financial instruments, we confirm that the valuation techniques, the inputs to those techniques and assumptions that have been made are appropriate and reflect market conditions at the balance sheet date, and are in line with the business environment in which we operate.

The Authority has recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and has disclosed in the financial statements all guarantees that we have given to third parties, including oral guarantees made by the authority on behalf of an affiliate, member, officer or any other third party.

All retirement benefits that the authority is committed to providing, including any arrangements that are statutory, contractual or implicit in the authority's actions, wherever they arise, whether funded or unfunded, approved or unapproved, have been identified and properly accounted for and/or disclosed.

Full provision has been made for all liabilities at the balance sheet date including guarantees, commitments (in particular in relation to redundancy plans) and contingencies where the items are expected to result in significant loss. Other such items, where in my opinion provision is unnecessary, have been appropriately disclosed in the financial statements.

We confirm that, to the best of our knowledge and belief, in accordance with the requirements of IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), the Authority's financial statements include a reasonable estimate of the outstanding potential liabilities arising from the collective equal pay claims brought against the Authority.

Representations by those charged with governance

We acknowledge that the representations made by management, above, have been discussed with us.

We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by Caerphilly County Borough Council on 26 September 2012.

Signed by:

S.151 Officer

Date:

Signed by:

Leading Member on behalf of those
charged with governance

Date:

Appendix 2

Proposed audit report of the Appointed Auditor to the Members of Caerphilly County Borough Council

Independent auditor's report to the Members of Caerphilly County Borough Council

I have audited the accounting statements and related notes of Caerphilly County Borough Council for the year ended 31 March 2012 under the Public Audit (Wales) Act 2004.

Caerphilly County Borough Council's accounting statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, the Movement on the Housing Revenue Account Statement and the Housing Revenue Account Income and Expenditure Statement.

The financial reporting framework that has been applied in their preparation is applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2011-12 based on International Financial Reporting Standards (IFRSs).

Respective responsibilities of the responsible financial officer and the independent auditor

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 11, the responsible financial officer is responsible for the preparation of the statement of accounts, which gives a true and fair view.

My responsibility is to audit the accounting statements and related notes in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounting statements

An audit involves obtaining evidence about the amounts and disclosures in the accounting statements and related notes sufficient to give reasonable assurance that the accounting statements and related notes are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to Caerphilly County Borough Council's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the responsible financial officer and the overall presentation of the accounting statements and related notes.

In addition, I read all the financial and non-financial information in the Explanatory Foreword to identify material inconsistencies with the audited accounting statements and related notes. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on the accounting statements of Caerphilly County Borough Council

In my opinion the accounting statements and related notes:

- give a true and fair view of the financial position of Caerphilly County Borough Council as at 31 March 2012 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2011-12.

Opinion on other matters

In my opinion, the information contained in the Explanatory Foreword for the financial year for which the accounting statements and related notes are prepared is consistent with the accounting statements and related notes.

Matters on which I report by exception

I have nothing to report in respect of the Governance Statement on which I report to you if, in my opinion, it does not reflect compliance with 'Delivering Good Governance in Local Government: Framework' published by CIPFA/SOLACE in June 2007, or if the statement is misleading or inconsistent with other information I am aware of from my audit.

Certificate of completion of audit

I certify that I have completed the audit of the accounts of Caerphilly County Borough Council in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Code of Audit Practice issued by the Auditor General for Wales.

Anthony Barrett

Appointed Auditor

Wales Audit Office

24 Cathedral Road

Cardiff

CF11 9LJ

[Date]

Website

The maintenance and integrity of the Caerphilly County Borough Council website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

Appendix 3

Summary of corrections made to the draft financial statements which should be drawn to the attention of those charged with governance

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

Value of correction £m	Nature of correction	Reason for correction
£75.4	Errors were noted in relation to valuations undertaken in the prior year.	To ensure that the valuation of fixed assets has been updated to reflect the position as at the balance sheet date.
£23.6	A review of the fixed assets register identified assets that had been double counted.	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.
£13.2	An review of assets not included in the valuers' formal valuation identified an increase in value of £13.2m	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.
£8.4	Write back of opening depreciation on revaluation.	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.
£5.0	One investment of £5.0m included in the short term investments balance in the draft accounts was found to meet the definition of cash and cash equivalents. An adjustment has been made to recognise this in the cash and cash equivalents line in the balance sheet.	To ensure that short term investment are classified in the correct line of the balance sheet.
£3.5	The Authority's valuer provided an update to the valuation of council dwellings following the completion of the draft accounts. This is a further impairment of £3.5m.	To ensure that the valuation of council dwellings has been updated to reflect the position as at the balance sheet date.
£1.7	A number of assets were identified that had not been revalued in the last five years. Where appropriate such assets were valued and a net impairment loss identified.	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.

Value of correction £m	Nature of correction	Reason for correction
£1.3	The repayment schedule for Icelandic banks is over the next eight years. The total amount outstanding in relation to the Icelandic investments was included in short term investments in the draft accounts. £1.3m has been reclassified as long term investments as the amount is not due to be paid within one year.	To ensure that repayments due after one year are classified in the correct line of the balance sheet.
£0.8	Reversal of depreciation charge on heritage assets.	To reflect that it is the intention to maintain heritage assets for the long term
£0.7	Reduction in valuation due to error in estimating land area	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.
£0.6	The impairment of Icelandic banks had been prepared in accordance with the latest LAAP Bulletin however a more prudent approach had been taken by the Authority in the past. Due to more certainty around the repayment of the investments an adjustment has been made to increase the carrying value of the investments.	To ensure that the value of investments has been updated to reflect the position as at the balance sheet date.
£0.5	Our work on physical verification of assets identified one building which had burnt down in 2009. An adjustment has been made to impair this asset by the £0.5m.	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.
£0.2	Reclassification of war memorials from property, plant and equipment into heritage assets.	To ensure the value of heritage assets is correctly reflected.
£0.1	The disposals balance per the draft accounts did not agree to the fixed asset register. This was investigated and is explained by the incorrect balance being posted for one of the assets. An adjustment has been made to recognise the additional disposal amount.	To ensure that the value of fixed assets has been updated to reflect the position as at the balance sheet date.

The net impact on the general fund of these adjustments has been to increase the general fund balance by £0.6m. The net impact on the net assets of the Authority has been to decrease the value of its net assets by £83.0m.

Appendix 4

Summary of outstanding work

Areas where queries are outstanding

Area	Nature of query
Depreciation	Useful lives not in line with the policy to be explained
Componentisation	Updated estimated error required based on revised PPE note
Fixed assets	Ownership of assets to be confirmed for one item in sample - Bargoed Bypass
Fixed assets	Completeness of balance to be written off
Assets under construction	Explanation for values transferred from AUC not agreeing to Logotech
Fixed assets	Final reconciliation of fixed assets note to Logotech
PYA	Journals to reverse existing PYA and replacement PYA
Disclosures	Responses to issues raised in the disclosure checklist

Areas where work is ongoing in addition to the above

Area	Nature of work
Valuations	Land area to be confirmed for one item in the sample – Oakdale Colliery
Capital accounting and financing	Completion of checklists
Heritage assets	Reconciliation to Logotech and PYA note
Short term investments	Investigate £10k difference in Treasury Bills confirmation.
Cash	Awaiting confirmations (Cwmcarn and Ysgol Gyfun Cwm Rhymni)
Provision	Assessing the estimated aftercare costs of Trehir landfill site
Reserves	Work on going tying up movements – depending on PPE movements
Cashflow	Work ongoing. To be re-reviewed when other adjustments posted.
HRA	Testing ongoing of I&E and notes
Whole of Government Accounts	Work is ongoing and will be reviewed when the final accounts are prepared



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