

Archwilydd Cyffredinol Cymru
Auditor General for Wales



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

Audit of Financial Statements Report

Flintshire County Council

Audit year: 2015-16

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Status of report

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The Auditor General 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. The Auditor General is responsible for providing an opinion on whether the financial statements give a true and fair view of the financial position of Flintshire County Council at 31 March 2016 and its income and expenditure for the year then ended.
2. 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.
3. The quantitative levels at which we judge such misstatements to be material for Flintshire County Council is £4.7 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.
4. International Standard on Auditing (ISA) 260 requires us to report certain matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.
5. This report sets out for consideration the matters arising from the audit of the financial statements of the Flintshire County Council, for 2015-16, that require reporting under ISA 260. A separate report has been provided to you summarising our findings in relation to the audit of Clwyd Pension Fund.

Status of the audit

6. We received the draft financial statements for the year ended 31 March 2016 by the statutory deadline of 30 June 2016 and have now substantially completed our audit work.
7. 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 Gary Ferguson Corporate Finance Manager.

Proposed audit report

8. It is the Auditor General'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](#).
9. The proposed audit report is set out in [Appendix 2](#).

Significant issues arising from the audit

Uncorrected misstatements

10. There are no misstatements identified in the financial statements which remain uncorrected.

Corrected misstatements

11. 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

12. 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 did not encounter any significant difficulties during the year and the Council was proactive in addressing the issues identified in 2014-15

13. Following on from the difficulties encountered during the audit of the 2014-15 financial statements, I want to commend the Council's response which was both positive and proactive in addressing the issues identified.
14. With the agreement of the Audit Committee, the Council established an Accounts Governance Group (the Group) to oversee the production of the financial statements and ensure the difficulties encountered last year were not repeated. The Group ensured both corporate ownership for the production of the financial statements and that the relevant finance teams obtained the necessary support and responses that it needed from across the organisation to address the key points. We have met with the Group at key stages during the audit to explain how the audit was progressing and clarify any concerns or delays which helped ensure they were addressed promptly and appropriately.
15. It is therefore pleasing to report that all the significant issues reported last year were successfully addressed as part of this year's financial statements production and audit process. Recommendations from 2014-15, and how they were addressed, are set out in [Appendix 4](#).
16. Whilst previous concerns have now been addressed, there are new challenges on the horizon; namely, changes in accounting for the highways network asset, streamlining the financial statements and meeting the requirements for financial statements to be prepared earlier in future years. Therefore we would encourage the Accounts

Governance Group to continue to play an active role in supporting the Finance team and ensuring that the wider organisation engages appropriately.

We have one issue to report concerning the qualitative aspects of your accounting practices and financial reporting

The valuation method adopted in revaluing the Council's Housing stock during the year was flawed and needed to be restated

17. There is a lack of guidance across Wales on the appropriate basis of valuing social housing. As a result, the Council used a model which resulted in a valuation that, on review at the accounts preparation stage, appeared reasonable. However, on closer inspection at audit, it was evident that the basis of valuation was flawed. This was further aggravated by the receipt of an inaccurate external report which was integral to the valuation.
18. Consequently, the basis of valuation has been revisited during the audit window to establish an appropriate basis for valuing dwellings that are used for social housing. This has resulted in a downward amendment to the carrying value of council stock of £84.664 million.
19. It is important to note, that this amendment has no bearing on the fabric of the housing stock itself or the delivery of the housing functions within Flintshire. Instead it reflects accounting entries relating to the valuation of the housing stock reported in the financial statements.

There are two matters significant to the oversight of the financial reporting process that we need to report to you

The Council needs to accelerate its investigations into the potential liabilities arising from a number of former waste disposal sites

20. In the financial statements (Note 34 - Contingent liabilities), the Council outlines that there may be potential liabilities arising from a number of former waste disposal sites. Investigations designed to identify the need for remedial works and ongoing monitoring arrangements have been ongoing for a number of years and have increased over the past two years. However, the Council is still of the view that it is not possible to estimate the extent of any liabilities as a result of the uncertainty around the outcome of the ongoing investigations.
21. Whilst it is unknown at present, there is the potential for any liabilities to be significant should, for instance, there be a need for a landfill cap to be installed or replaced, or if alternative treatment plans are required.
22. If there is a need for landfill restoration, because it arises as a result of past events, ie waste disposal activities when the sites were previously open, it would be necessary to set aside a financial provision to meet any future costs.
23. We acknowledge that currently the information available is insufficient to prepare a reliable estimate, but it is essential that the Council accelerates its activities to ensure that it can appropriately recognise any financial liabilities as an accounting provision in

its financial statements. Continued disclosure within the contingent liability note alone is not sufficient nor, more importantly, does it address the funding issues from a budgetary perspective.

The Council needs to ensure that it works closely with the Clwyd Pension Fund administrator to accurately maintain pension records

24. International Accounting Standard 19 (Employee Benefits) requires bodies to disclose in their annual financial statements the assets, liabilities and transactions, together with certain information regarding underlying assumptions, in respect of retirement benefits.
25. The figures disclosed within the financial statements are based on 'Pension Scheme Accounting Figures' prepared annually by the Clwyd Pension Fund actuary, Mercer ('the Actuary'). In turn, the figures provided by the Actuary rely on accurate data supplied to them by the administering authority of Clwyd Pension Fund ('the Fund').
26. When auditing the Fund we identified that information provided to the Actuary in respect of the Council's membership data was not up to date. Although we are satisfied that this does not have a material impact on the 2015-16 accounts, inaccurate data does risk having a significant effect on the annual accounting figures and the triennial valuation prepared by the Actuary.
27. It is critical therefore that the administering authority's membership records are up to date and accurately record data for active, deferred and pensioner records. Both the employer body (via its payroll team) and the administering authority need to work together to ensure that this is the case. In doing so, this will ensure that the Actuary can prepare the annual IAS19 disclosures, and triennial valuation, based on robust data.

There are no other matters that we need to report to you

28. There are no other matters to report to you. In particular:
 - there were no significant matters discussed and corresponded upon with management which we need to report to you;
 - we did not identify any material weaknesses in your internal controls that we have not reported to you already; and
 - there are no other matters specifically required by auditing standards to be communicated to those charged with governance.

Recommendations arising from our 2015-16 financial audit work

29. The recommendations arising from our financial audit work are set out in [Appendix 5](#). Management has responded to them and we will follow up progress on them during next year's audit. Where any actions are outstanding, we will continue to monitor progress and report it to you in next year's report.

Independence and objectivity

- 30.** As part of the finalisation process, we are required to provide you with representations concerning our independence.
- 31.** We have complied with ethical standards and in our professional judgment, we are independent and our objectivity is not compromised. There are no relationships between the Wales Audit Office and Flintshire County Council that we consider to bear on our objectivity and independence.

Appendix 1

Final Letter of Representation

Auditor General for Wales
Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

26 September 2016

Representations regarding the 2015-16 financial statements

This letter is provided in connection with your audit of the financial statements of Flintshire County Council for the year ended 31 March 2016 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

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 UK; in particular the financial statements give a true and fair view in accordance therewith.
- 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 Flintshire County 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; and
 - 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.

Representations by Flintshire County Council

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 Flintshire County Council on 26 September 2016.

We confirm that we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

Gary Ferguson
Corporate Finance Manager

Date: 26 September 2016

Councillor Peter Curtis
Chair of Flintshire County Council

Date: 26 September 2016

Appendix 2

Proposed audit report of the Auditor General to Flintshire County Council

I have audited the accounting statements and related notes of:

- Flintshire County Council;
- Flintshire County Council Group; and
- Clwyd Pension Fund;

for the year ended 31 March 2016 under the Public Audit (Wales) Act 2004.

Flintshire County 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.

Flintshire County Council's Group accounting statements comprise the Group Movement in Reserves Statement, the Group Comprehensive Income and Expenditure Statement, the Group Balance Sheet and the Group Cash Flow Statement.

Clwyd Pension Fund's accounting statements comprise the Fund Account and the Net Assets 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 2016 based on International Financial Reporting Standards (IFRSs).

Respective responsibilities of the responsible financial officer and the Auditor General for Wales

As explained more fully in the Statement of Responsibilities for the Statement of Accounts, the responsible financial officer is responsible for the preparation of the statement of accounts, including Flintshire County Council's Group accounting statements and Clwyd Pension Fund's accounting statements, 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 Financial Reporting Council'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 Flintshire County Council, Flintshire County Council Group's and Clwyd Pension Fund'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 Narrative report to identify material inconsistencies with the audited accounting statements and related notes

and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies, I consider the implications for my report.

Opinion on the accounting statements of Flintshire County Council

In my opinion the accounting statements and related notes:

- give a true and fair view of the financial position of Flintshire County Council as at 31 March 2016 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 2016.

Opinion on the accounting statements of Flintshire County Council Group

In my opinion the accounting statements and related notes:

- give a true and fair view of the financial position of Flintshire County Council Group as at 31 March 2016 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 2015-16.

Opinion on the accounting statements of Clwyd Pension Fund

In my opinion, the pension fund accounts and related notes:

- give a true and fair view of the financial transactions of Clwyd Pension Fund during the year ended 31 March 2016 and of the amount and disposition of the fund's assets and liabilities as at that date, and
- have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2015-16.

Opinion on other matters

In my opinion, the information contained in the Narrative report 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 following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept;
- the accounting statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit;
- The Governance Statement does not reflect compliance with guidance.

Certificate of completion of audit

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

For and on behalf of
Huw Vaughan Thomas
Auditor General for Wales
[Date]

Wales Audit Office
24 Cathedral Road
Cardiff
CF11 9LJ

Appendix 3

Summary of corrections made to the draft financial statements which should be drawn to the attention of Flintshire County Council

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	Nature of correction	Reason for correction
+£10.124 million -£10.124 million	Comprehensive Income and Expenditure Statement Changes to Gross Expenditure Central Services to the Public Housing – Council Fund. The gross cost of the Council Tax Reduction Scheme had been incorrectly classified under SERCOP requirements.	To correct expenditure per the SERCOP analysis.
-£84.644million	Note 6 – Property, Plant & Equipment Adjustment made following the reduction in the valuation of the Council Dwellings. This has had an impact on numerous notes and statements and appropriate adjustments have been made.	To correct for the adjusted Council Dwellings Valuation.
£29,000	Note 6 – Property, Plant & Equipment To adjust the value of Council Dwellings reclassified as Held for Sale due to the change in the valuation. This has had an impact on numerous notes and statements and appropriate adjustments have been made.	To correct for the adjusted Council Dwellings Valuation.
£41,000	Note 22 – Unusable Reserves Adjustments made between the Capital Adjustment Account and Revaluation Reserve. This has had an impact on numerous notes and statements and appropriate adjustments have been made.	To correctly reflect asset movements in the year.

Value of correction	Nature of correction	Reason for correction
Narrative	<p>Note 26 – Officers Remuneration Correction made to the Remuneration Ratio which was previously shown as 1:73, but should be 1:7.73.</p>	To correct narrative error.
£192,000	<p>Note 38 – Future Capital Commitments Expenditure incorrectly included against External Wall Insulation commitment (£38,000). Contract Sums amended for External all Insulation (-£236,000) and WHQS (£390,000).</p>	To correctly reflect the commitment position.
£1.95 million	<p>Group Comprehensive Income and Expenditure Statement Amendments made to Planning Services income (£2.802 million), Housing – Council Fund income (-£4.752 million), and to Taxation and Non-Specific Grant Income (£1.950 million).</p>	To correct figures due to late changes to the initial draft accounts.

Appendix 4

Responses to recommendations arising from our 2014-15 financial audit work

We set out all the recommendations arising from our 2014-15 audit work with a summary of action taken by management during 2015-16. We have followed these up as part of the 2015-16 audit and summarise our findings:

Recommendation	Management and Audit Response
<p>Preparation of the Comprehensive Income and Expenditure Statement (CIES)</p> <p>Undertake further work to ensure that transactions are correctly mapped as either income or expenditure and ensure that all central charges and agency arrangements are correctly netted out.</p>	<p>Management Response</p> <p>Comprehensive exercise undertaken to map all transactional codes to ensure accurate classification of income and expenditure within the CIES.</p> <p>Audit response</p> <p>We have reviewed the code map in detail and have identified no issues. As such we are satisfied that the CIES is materially stated.</p>
<p>Allocation of support services and other overheads</p> <p>To review the basis for the allocation of support services and other overheads to ensure that they comply with the seven principles set out in the SeRCOP.</p>	<p>Management Response</p> <p>The apportionment of support costs has been reviewed.</p> <p>Audit Response</p> <p>We have carried out a high level review of the apportionment of support costs and identified no issues.</p>
<p>Internal recharging</p> <p>Ensure that all internal transactions are coded correctly within income and expenditure so as to allow them to be correctly excluded from the CIES.</p>	<p>Management Response</p> <p>A review has been undertaken to determine the different kinds of internal charging across the Council and agree standard processing for the different kinds of charging.</p> <p>Audit Response</p> <p>Audit work has confirmed that we are satisfied that internal charges are appropriately netted out of the CIES.</p>
<p>Bank Reconciliation</p> <p>Ensure that the bank reconciliation is correctly prepared and that all transactions are fully reconciled.</p>	<p>Management Response</p> <p>The year-end bank reconciliation has been reconciled to the cash book.</p> <p>Audit Response</p> <p>We are satisfied that the bank reconciliation has been appropriately prepared.</p>
<p>Weaknesses in Payroll controls</p> <p>Ensure that the detailed Internal Audit report recommendations are implemented.</p>	<p>Management Response</p> <p>The key recommendations arising from the Internal Audit report issued in August 2015 have been addressed. Internal Audit conducted a follow-up review</p>

Recommendation	Management and Audit Response
<p>Employee Contract documentation Ensure that employee salaries and any other payments are supported by relevant employment contracts.</p>	<p>in November 2015 and were satisfied that good progress had been made. Audit Response As Internal Audit were satisfied with progress in this area, we have not performed any specific work on the implementation of controls. However, we can confirm that testing on payroll transactions as part of the audit did not identify any issues.</p>
<p>Quality review Ensure that the financial statements, and underlying transactions, are subject to a quality review and that all significant variances in transactions and balances are understood and supported by evidence and explanation.</p>	<p>Management Response Additional processes were built into the closedown programme to review significant variances in transactions and balances in 2015/16. Audit Response We obtained satisfactory explanation for all significant variances.</p>
<p>Understanding the accounts and audit process Ensure that all relevant departments are clear about their respective roles and responsibilities in the accounts and audit process.</p>	<p>Management Response An Accounts Governance group was established to oversee the accounts process and joint (FCC and Wales Audit Office) training events were held to promote understanding. Audit Response We identified no issues in terms of the wider organisation engaging with the accounts and audit process.</p>
<p>Faster Closing Review the accounts processes, in conjunction with the auditors, to look for opportunities to streamline the processes.</p>	<p>This work is ongoing.</p>

Appendix 5

Recommendations arising from our 2015-16 financial audit work

We set out all the recommendations arising from our audit with management's response to them. We will follow up these next year and include any outstanding issues in next year's audit report:

Matter arising 1 – Basis of Housing stock valuation was not appropriate

Findings	The basis of the housing stock valuation was not appropriate and needed to be reviewed and recalculated
Priority	High
Recommendation	For the next housing stock valuation (as at 1/4/2020) ensure that an appropriate basis for revaluation is used.
Benefits of implementing the recommendation	<i>To ensure that housing stock is valued in accordance with the requirements of the Code of Practice.</i>
Accepted in full by management	Accepted
Management response	The Council has reviewed and revised the basis for calculating the housing stock valuation which will be used in future accounting periods.
Implementation date	31 March 2021

Matter arising 2 – The Council needs to accelerate progress in assessing any potential financial liabilities relating to landfill restoration and aftercare

Findings	The Council is currently unable to estimate the value of any potential liabilities relating to the cost of landfill restoration and aftercare.
Priority	High
Recommendation	Progress ongoing investigations into the status of former sites to establish whether there is the need for restoration or aftercare. Should that identify that liabilities exist, set aside a financial provision in the accounts.
Benefits of implementing the recommendation	<i>To determine whether there is a need to set aside a financial provision in the accounts.</i>
Accepted in full by management	Accepted

Matter arising 2 – The Council needs to accelerate progress in assessing any potential financial liabilities relating to landfill restoration and aftercare

Management response	<p>The Council recognises that as the results of the various site assessments are known the costs of any remediation works will need to be estimated and provided for in full.</p> <p>The Council has a strategic plan for completing all of the assessments, which are complex, can involve different land owners and other public bodies such as Natural Resources Wales, and often take a number of years to be completed. However, assessments at two of the sites are now nearing completion.</p> <p>A more detailed report outlining the issue, the risks and how the Council will mitigate those risks will be brought to Cabinet and the relevant Overview and Scrutiny Committee to track progress.</p>
Implementation date	<p>This will be an ongoing issue until investigations at all sites are completed which will take some years.</p>

Matter arising 3 – The Council needs to work closely with the Pension Fund administrator to ensure that pension records are maintained accurately

Findings	<p>There are discrepancies in pension data that need to be resolved.</p>
Priority	<p>High</p>
Recommendation	<p>The Council needs to liaise with the Pension Fund administrator to resolve discrepancies in pension data.</p>
Benefits of implementing the recommendation	<p><i>To ensure that the Actuary has appropriate information on which to base the triennial valuation and IAS19 figures.</i></p>
Accepted in full by management	<p>Accepted</p>
Management response	<p>A Steering Group of Senior Officers from the Clwyd Pension Fund and the unitary authorities has been set up which meets periodically to discuss and resolve such issues.</p> <p>Plans are in place to implement an online computer module that will allow information to be submitted by employers more directly and efficiently into the pension administration system. This will be implemented on a phased basis with each unitary authority in 2016/17 and 2017/18.</p>
Implementation date	<p>31 March 2018</p>

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