

Archwilydd Cyffredinol Cymru
Auditor General for Wales



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

Audit of Financial Statements Report

Flintshire County Council

Audit year: 2014-15

Issued: September 2015

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Status of report

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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 2015 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 level at which we judge such misstatements to be material for Flintshire County Council is £4.950 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 Flintshire County Council, for 2014-15, that require reporting under ISA 260.

Status of the audit

6. We received the draft financial statements for the year ended 31 March 2015 on the statutory deadline of 30 June 2015, and have now largely completed the audit work.
7. However there is some work outstanding, in particular:
 - confirmation of the changes to the Comprehensive Income and Expenditure Statement and associated Segmental Reporting note, including satisfactory explanation of the service income and expenditure variances between financial years; and
 - receipt of outstanding information in relation to payroll costs and resolution of outstanding queries.
8. Should anything further arise from this work, an update will be provided to both the Audit Committee and the Council when the accounts are approved on 24 September 2015.
9. 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

10. 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](#). This is subject to the satisfactory conclusion of the outstanding work outlined in paragraph 7.

11. The proposed audit report is set out in [Appendix 2](#).

Significant issues arising from the audit

Uncorrected misstatements

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

Corrected misstatements

13. 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](#). The more significant of these relates to the treatment of income and expenditure which is explained further in paragraphs 14 to 19.

Other significant issues arising from the audit

14. 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 a number of issues arising in these areas this year which are summarised below.

We have concerns about the qualitative aspects of your accounting practices and financial reporting

15. We have the following concerns about the qualitative aspects of your accounting practices and financial reporting:

The Council changed its basis for preparing the Comprehensive Income and Expenditure Statement (CIES) which resulted in large unexplained variances and a significant number of errors that required correction.

16. The Code of Practice on Local Authority Accounting requires local authorities to disclose its gross expenditure, gross income and net expenditure position in accordance with the Service Reporting Code of Practice (SeRCOP). In doing so, it must reflect actual income and expenditure and net out any internal charging between departments.
17. In 2014-15, in an attempt to speed up the closedown process, the Council changed its basis of preparation for the Comprehensive Income and Expenditure Statement (CIES)

which sought to correctly map income and expenditure to gross income or gross expenditure, net of internal charges.

18. However, this resulted in some significant variances on the face of the CIES between the service analysis gross income and expenditure between 2013-14 and 2014-15. Whilst the net expenditure figures were broadly comparable, the draft accounts showed that gross income had increased by £40 million and gross expenditure had increased by £30 million in comparison with the previous year. Variances from one year to the next will clearly exist as the income and expenditure profiles are not identical, but when we sought explanation for the significant variances (eg, why had Adult Social Services income increased from £8 million to £15 million), they could not be explained readily.
19. This raises a general concern over the level of scrutiny and review of the financial statements which is discussed in more detail in paragraphs 33-39.
20. As a result of our enquiries the Council undertook considerable further work and identified a number of material errors, which had overstated both gross expenditure and gross income by £29.395 million. These are set out in the table below:

Adjustment to Gross Expenditure and Gross Income £m	Reason for correction
£9.248	Reversal of Impairment that had been credited to the CIES had been incorrectly classified as income when it should have been netted off expenditure.
£1.193	Flintshire paid costs relating to Municipal Mutual Insurance on behalf of the former Clwyd County Council authorities which were then reimbursed by the relevant authorities. This had been incorrectly included in the gross expenditure and gross income figures although the net position (£nil) was correctly reflected.
£8.258	Internal recharges between departments had not been netted off as required in the CIES (as they do not represent 'real' income to or expenditure by the Council).
£6.734	Flintshire act as agents of Welsh Government for the Bus Services grant – as such they received grant monies and distribute it across the six North Wales authorities. The income and expenditure should be netted out of the CIES.
£1.584	The internal allocation of grant monies to individual schools had not been netted off as required in the CIES.
£1.394	Internal income from capitalising salaries had been treated as income rather than being netted off expenditure.
£0.984	An internal recharge relating to Theatre Clwyd had not been netted off as required in the CIES.

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21. In addition, £2.385 million of social care income had been incorrectly reallocated across other services so, whilst it was correctly classified as gross income, it was disclosed in the wrong service lines.
 22. This also resulted in significant restatement of Note 41 – Segmental Reporting as well as the CIES.
 23. It is important to note that this did not impact on the net expenditure figures (ie, bottom line) which had been accounted for and reported correctly in the financial statements.

The Council's bank reconciliation was not prepared correctly

24. Bank reconciliation is a fundamental control which provides assurance over the integrity and completeness of the financial ledger. It reconciles the bank balance on the bank statements with the cash book balance in the financial ledger.
25. The Council had prepared a reconciliation, reconciling the movement of payments and receipts during the year with the bank statement. However, it had not reconciled the overall cash book to the bank statement. As a result there was an error in Note 15 in that the cash and cash equivalents and cash overdrawn disclosures were misstated.
26. We also identified that there is an unreconciled item of £17,000 relating to cash receipting. We are satisfied that any issues identified in resolving this would not be material, but it is essential that the Council fully reconciles this item.

The Council has not complied with the Code in respect of a change in accounting policy on foundation schools.

27. In accordance with the Code on Local Government Accounting, there is a new requirement for local authorities to recognise on their balance sheet the non-current assets used by local authority maintained schools, where the school building and land is maintained by the local authority but the school entity itself is under the control of either the governing body, church or community rather than the Local Education Authority.
28. Previously, whilst the costs incurred maintaining these assets has been charged to the revenue account for the local authority, the assets have not been included within its balance sheet, unlike the assets of schools under the direct control of the local education authority. Consideration of this approach by CIPFA has concluded that if the assets actually belong to the local authority they should be recognised as such.
29. The Council has correctly brought the assets of a foundation school (value £1.556 million) onto its balance sheet and applied the change of policy retrospectively to the prior accounting period (ie, 31 March 2014). However, it has not complied with International Accounting Standard 1 - Presentation of Financial Statements, which requires the change to be made as at 1 April 2013 with appropriate disclosures, including a restated statement of financial position, as at 1 April 2013.
30. Whilst I am satisfied that the impact of this is not material to the accounts, auditing standards require all instances of non-compliance with the Code to be reported. The

Council needs to ensure that it complies with accounting and disclosure requirements when accounting for prior period adjustments.

There are some weaknesses in your internal control

31. Auditing standards require us to obtain an understanding of the internal controls relevant to the audit when identifying and assessing the risks of material misstatement. The Council's internal controls were considered in order to design audit procedures, to provide sufficient assurance to allow the Auditor General to express an opinion on the truth and fairness of the financial statements. They were not considered for the purposes of expressing an opinion on the effectiveness of internal control.
32. We have identified some weaknesses in the strength of your internal controls relating to the processing of payroll that are of sufficient importance to merit reporting to you in the context of your governance role.
33. In particular:
 - there was insufficient documentation to support a number of the starters, leavers and amendments that we tested;
 - there was no evidence to demonstrate that exceptions reports had been reviewed and acted upon; and
 - we identified issues with the reliability of the new starters' report as it had excluded a new starter, as a field in the employee record had not been completed.
34. Our findings are consistent with the recent Internal Audit Report on Payroll issued in August 2015.
35. As a result of these control failures, we had to design alternative audit procedures to gain our assurance. This included the need to confirm a sample of employee salaries back to an employment contract or other relevant documentation to confirm the employee grade. These documents were not readily available and, as highlighted in paragraph 6, some of these are still outstanding.
36. Whilst we are satisfied that these control failures do not impact on the opinion, they are serious in nature as they increase the risk of error and fraud in the processing of pay. We expect the Council to address these control weaknesses and we will monitor progress as part of our ongoing audit work.

There is one concern significant to the oversight of the financial reporting process that we need to report

37. In paragraph 17 I identified my general concern over the level of scrutiny and review of the financial statements. In addition, there is need for recognition of the Council's collective responsibility for the preparation of the accounts and responding to the audit process.
38. As we have indicated in previous years, we would expect that as part of the preparation process the accounts would be subject to a quality review to ensure that

they make sense and that explanations are sought for variances that appear inconsistent with cumulative knowledge.

39. Such a review would no doubt have raised questions over the number and size of the variances between the figures quoted for 2013-14 and 2014-15 in the CIES. This would have allowed most of the amendments identified during the audit to have been identified and addressed, before the responsible financial officer certified the accounts as a true and fair view of the financial transactions of the Council and presented them for audit.
40. We also experienced some delays in receiving responses to audit queries, predominantly where explanations and information was required from sources outside the finance department. These contributed to additional pressure on both the finance team and ourselves to complete the audit in line with the required deadlines.
41. The preparation of the annual financial statements is a complex project with many inter-dependencies and it needs effective project management and buy-in from various departments. The Council needs to give further consideration to how the accounts production and audit process is managed to both secure improvement and to ensure that it is not at risk of failing to meet the statutory deadlines. Following the completion of the audit we will hold a joint post project learning session with officers to help identify any improvements that can be made.
42. Welsh Government is currently consulting on plans to bring forward the timetable for preparing and publishing the accounts of local government bodies in Wales.
43. Current proposals indicate that for the 2018-19 and 2019-20, accounts will be prepared by 30 June (same as it is currently) and published by 31 August (one month less than currently), and that for 2020-21 onwards they must be prepared by 31 May and published by 31 July. Therefore ultimately, the timetable will be reduced by two months, one month less for the preparation and one month less for the audit and publication. This will be challenging for all councils but adds emphasis to the need to secure the improvements referred to above.

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

44. There are no other matters to report to you. In particular:
 - We did not encounter any significant difficulties during the audit;
 - there were no significant matters discussed and corresponded upon with management which we need to report to you; and
 - there are no other matters specifically required by auditing standards to be communicated to those charged with governance.

Recommendations arising from our 2014-15 financial audit work

45. We will issue a separate report with details of the recommendations arising from our financial audit work. This will be discussed with officers and then presented to the Audit Committee at its next meeting in January 2016.

Independence and objectivity

46. As part of the finalisation process, we are required to provide you with representations concerning our independence.
47. 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

Representations Regarding the 2014/15 Financial Statements

This letter is provided in connection with your audit of the financial statements (including that part of the Remuneration Report that is subject to audit) of Flintshire County Council for the year ended 31 March 2015 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 Local Government Code of Practice on Local Authority Accounting in the United Kingdom; in particular the financial statements give a true and fair view in accordance therewith; and
- 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

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- 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.
 - 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 24 September 2015.

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.

We accept the findings of the audit of the accounts and will take appropriate actions to make improvements in the areas raised.

In relation to the adjustments required on the CIES/Segmental Reporting note, the issues arose from the way some information was presented within the Council's financial system, although the net position to the Council was unaffected. Changes will be commenced immediately in the Council's financial system well in advance of the closure of the 2015/16 accounts.

In relation to the issues raised on reviewing the accounts, the timetable to manage the closure of accounts will be amended to build in additional review time.

Signed by:

Signed by:

Gary Ferguson
Corporate Finance Manager (Chief Finance
Officer)

Ray Hughes
Chair to the Council

Date: 24 September 2015

Date: 24 September 2015

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; and
- Clwyd Pension Fund

for the year ended 31 March 2015 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.

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 2014-15 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 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'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 Explanatory Foreword 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 2015 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 2014-15.

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 the Clwyd Pension Fund during the year ended 31 March 2015 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 2014-15.

Opinion on other matters

In my opinion, the information contained in the Explanatory Foreword 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; and
- the Governance Statement contains material misstatements of fact or is 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 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
Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ
30 September 2015

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.

<p>£-5.040 million</p> <p>£-1.124 million</p> <p>£-16.281 million</p> <p>£-7.952 million</p> <p>£-3.037 million</p> <p>£-0.406 million</p> <p>£-5.848 million</p> <p>£-0.559 million</p> <p>£-0.440 million</p> <p><u>£+11.292 million</u></p> <p>£-29.395 million</p>	<p>Comprehensive Expenditure and Income Statements (CIES)</p> <p>Changes to Gross Expenditure:</p> <p>Adult Social Care</p> <p>Central Services to the Public</p> <p>Education and Children's Services</p> <p>Cultural and related services</p> <p>Environmental and regulatory services</p> <p>Planning Services</p> <p>Highways and Transport Services</p> <p>Housing – Council Fund</p> <p>Corporate and Democratic Core</p> <p>Non distributed Costs</p> <p>Total</p>	<p>To correctly disclosure gross expenditure of the Council net of internal recharges</p> <p>See paragraphs 21 and 22 of the report</p>
<p>£+1.222 million</p> <p>£-1.132 million</p> <p>£-8.779 million</p> <p>£-8.600 million</p> <p>£-1.181million</p> <p>£-0.551 million</p> <p>£-8.154 million</p> <p>£-2.210 million</p> <p>£-0.010 million</p> <p><u>Nil</u></p> <p>£-29.395 million</p>	<p>Comprehensive Expenditure and Income Statements (CIES)</p> <p>Changes to Gross Income:</p> <p>Adult Social Care</p> <p>Central Services to the Public</p> <p>Education and Children's Services</p> <p>Cultural and related services</p> <p>Environmental and regulatory services</p> <p>Planning Services</p> <p>Highways and Transport Services</p> <p>Housing – Council Fund</p> <p>Corporate and Democratic Core</p> <p>Non distributed Costs</p> <p>Total</p>	<p>To correctly disclosure gross income of the Council net of internal recharges</p> <p>See paragraphs 21 and 22 of the report</p>

£88,000	Note 8 – Assets Held for Sale (AHFS) The calculation of gain on disposal of council dwellings was incorrectly calculated as the assets had been re-valued within AHFS rather than within PPE prior to transfer into AHFS	To correctly account for the disposal of council dwellings
£286,000	Note 15 – Cash and cash equivalents, cash overdrawn The cash overdrawn was not fully reconciled to the accounts and did not include the balance brought forward from 2013-14 which was included within cash and cash equivalents balances	To correct the cash overdrawn figure disclosed in the accounts
£352,000	Note 15 – Cash and cash equivalents In addition to the above adjustment for the cash overdrawn balance, amendments were made for the incorrect treatment of insurance prepaid contributions at the year end. This included a £17,000 adjustment to correct prior year figures which impacted on the Cost of Services net expenditure in the CI&E	To correct the cash and cash equivalents within the accounts
£337,000	Note 18 - Grant income, credited to taxation and non specific grant income Reclassification of two loans received from the Welsh Governments as long term liabilities	To comply with disclosure requirements
£3,029,000	Note 19 - Provisions Reclassification of Equal Pay provision from long term provisions to short term provisions	To reflect the expected timing of the financial outlay
£1,039,000	Note 13 - Short Term Debtors Within the note, the bad debt provision for NNDR had been incorrectly netted off gross debtors	To comply with disclosure requirements
Various amendments	Note 27 – Officers remuneration report A number of minor amendments were made to correctly reflect the information including restatement of the ratio of remuneration	To ensure accurate disclosure
Various amendments	Note 34 – Joint arrangements Correction and additional disclosures of joint arrangements	To clearly reflect joint arrangements in place
Various	Note 36 – contingent liabilities	To fully reflect all contingent

amendments	Additional disclosures of contingent liabilities	liabilities
Narrative disclosure	Note 38 – Prior year adjustment capital expenditure on non current asset Increased disclosure of the impact on the financial statements of the restatement to the prior year figures	To comply with disclosure requirements
Various amendments	Various notes Restatement of prior year comparatives in line with the 2013-14 certified financial statements to comply with the requirements of IAS1.	To ensure accurate disclosure
Narrative disclosure	Note 31 – Audit Fees Add additional disclosure re the audit rebate of £71,000	To inform the reader
Narrative disclosure	Explanatory Foreword Additional explanation to allow comparison of information between the foreword and notes to the accounts	To inform the reader

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