

Audit of Accounts Report – Cyngor Gwynedd

Audit year: 2023-24

Date issued: November 2024

Document reference: 4597A2024



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Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

About Audit Wales

Our aims and ambitions

Assure



the people of
Wales that public
money is well
managed

Explain



how public
money is being
used to meet
people's needs

Inspire



and empower
the Welsh
public sector to
improve



Fully exploit
our unique
perspective,
expertise and
depth of insight



Strengthen our
position as an
authoritative,
trusted and
independent
voice



Increase our
visibility,
influence and
relevance



Be a model
organisation for
the public sector
in Wales and
beyond

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Introduction

I have now largely completed my audit in line with my Detailed Audit Plan 2024 subject to final audit procedure steps. Should any issues arise from this work, we will provide a verbal update at the Governance and Audit Committee.

This Audit of Accounts Report summarises the main findings from my audit of your 2023-24 Statement of Accounts. My team have already discussed these issues with the Head of Finance and his staff.

I am very grateful to your officers for their support in undertaking this audit.



Adrian Crompton

Auditor General for
Wales

Your audit at a glance



Audit opinions

We are proposing to give an unqualified opinion on the accounts.

We have nothing to report under the other sections of my report, i.e. those relating to going concern; other information; other matters; or matters I report by exception.



Significant issues

There are uncorrected misstatements accounts of £5.1 million gross in the accounts.



Materiality

Materiality	£5,703,000
Reporting threshold ('trivial')	£285,000
Areas of specific interest:	
• Remuneration report – senior officer remuneration	£1,000
• Related party disclosures - individuals	£10,000

Financial statements' materiality



Materiality £5.703 million

My aim is to identify and correct material misstatements, i.e. those that might otherwise cause the user of the accounts to be misled.

Materiality is calculated using:

- 2023-24 gross expenditure of £570.304 million
- Materiality percentage of 1%

I apply the materiality percentage to gross expenditure to calculate materiality.

I will report to you any misstatements above £285,000 calculated as 5% of materiality (called the 'trivial level').



Areas of specific interest

There are some areas of the accounts that may be of more importance to the user of the accounts. We set lower materiality levels for these as follows:

- Remuneration report - senior officer remuneration £1,000
- Related party disclosures - individuals £10,000

Ethical compliance



Compliance with ethical standards

We believe that:

- We have complied with the ethical standards we are required to follow in carrying out our work.
- We have remained independent of yourselves.
- Our objectivity has not been comprised.
- In our Detailed Plan, we explained that the Audit Manager (Financial Audit) and the Audit Leads (Financial Audit and Performance Audit) all have acquaintances and/or family employed by the Council. We confirm that the planned safeguards to mitigate the potential threat to independence set out in our Audit Plan have operated as intended.

Proposed audit opinion



Audit opinion

We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation (see below).

Our proposed audit report is set out in **Appendix 1**.



Letter of representation

A Letter of Representation is a formal letter in which you confirm to us the accuracy and completeness of information provided to us during the audit. Some of this information is specified as being necessary by auditing standards; other information may relate specifically to your audit.

The letter we are requesting you to sign is included in **Appendix 2**.

Issues arising during the audit



Misstatements

A misstatement arises where information in the accounts is not in accordance with accounting standards.

Uncorrected misstatements

We set out below the misstatements we identified in the accounts, which have been discussed with management but remain uncorrected. We request that these misstatements be corrected.

If you decide not to correct these misstatements, we ask that you provide us with the reasons in writing for not correcting them:

- Our work identified calculation errors amounting to £3.2 million (resulting in £0.09 million net impact understatement on the revaluation reserve and £0.01 million net overstatement impact on the Comprehensive Income and Expenditure Statement) for the valuation of assets valued under Depreciated Replacement Cost basis as the supporting valuation sheets contained errors. As the misstatement is not material, the Council has not actioned the amendment.
- Our testing work on asset additions identified that four assets amounting to £0.6 million were misclassified. As the misstatement is not material, the Council has not actioned this amendment.
- Our work identified that both corporate expenditure and income for housing benefit payments were overstated by up to £0.4 million as these were internal payments between departments which had not been disregarded. As the misstatement is not material, the Council has not actioned this amendment.
- An issue was identified with the formula in the 'Landfill Obligations - Projections' working paper. This meant that the provision for three landfill provision sites had been miscalculated. This resulted in a gross error of £1.1 million (net £0.08 million). As the misstatement is not material, the Council has not actioned this amendment

Corrected misstatements

During our audit, we identified misstatements that have included by management, but which we consider should be drawn to your attention.

These misstatements are set out in Appendix 3.



Other significant issues

In the addition to misstatements identified during the audit we also report other significant issues to you. There were no such issues identified during the audit.

Appendix 1

Proposed audit report

The report of the Auditor General for Wales to the members of Cyngor Gwynedd

Opinion on financial statements

I have audited the financial statements of the Cyngor Gwynedd for the year ended 31 March 2024 under the Public Audit (Wales) Act 2004.

The Cyngor Gwynedd's financial statements comprise the Expenditure and Funding Analysis, the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement and the related notes, including the material accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

In my opinion, in all material respects, the financial statements:

- give a true and fair view of the financial position of Cyngor Gwynedd and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and UK adopted international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24.

Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report.

My staff and I are independent of the Cyngor Gwynedd in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Cyngor Gwynedd's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the Statement of Accounts other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the Statement of Accounts. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023-24; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with guidance.

Matters on which I report by exception

In the light of the knowledge and understanding of the Cyngor Gwynedd and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report or the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- I have not received all the information and explanations I require for my audit;
- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team; or
- the financial statements are not in agreement with the accounting records and returns.

Responsibilities of the responsible financial officer for the financial statements

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 which give a true and fair view and comply with proper practices;
- maintaining proper accounting records;
- internal controls as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error; and
- assessing the Cyngor Gwynedd ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible financial officer anticipates that the services provided by the Cyngor Gwynedd will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit the financial statements in accordance with the Public Audit (Wales) Act 2004.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to Cyngor Gwynedd's policies and procedures concerned with:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in management override and the posting of unusual journals;
- obtaining an understanding of Cyngor Gwynedd's framework of authority as well as other legal and regulatory frameworks that Cyngor Gwynedd operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Cyngor Gwynedd; and

- obtaining an understanding of related party relationships.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management and the Cyngor Gwynedd about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Cyngor Gwynedd's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Certificate of completion of audit

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

Adrian Crompton
Auditor General for Wales
29 November 2024

1 Capital Quarter
Tyndall Street
Cardiff, CF10 4BZ

Appendix 2

Final Letter of Representation

Auditor General for Wales
Wales Audit Office
1 Capital Quarter
Cardiff
CF10 4BZ

28 November 2024

Representations regarding the 2023-24 financial statements

This letter is provided in connection with your audit of the financial statements for the year ended 31 March 2024 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 United Kingdom 2023-24; in particular the financial statements give a true and fair view in accordance therewith; and
- 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 Cyngor Gwynedd 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.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

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. A summary of these items is set out below:

- The valuation of assets valued under Depreciated Replacement Costs basis are understated by £0.08 million. As the misstatement is not material, the Council has not actioned this amendment.

- There are classification errors amounting to £0.6 million in relation to asset additions. As the misstatement is not material, the Council has not actioned this amendment.
- Both corporate expenditure and income is overstated by up to £0.4 million in relation to housing benefit payments which had not been disregarded. As the misstatement is not material, the Council has not actioned this amendment.
- As a result of an issue with the formula in the 'Landfill Obligations - Projections' working paper, this meant that the provision for three landfill provision sites had been miscalculated. This resulted in a gross error of £1.1 million (net £0.08 million). As the misstatement is not material, the Council has not actioned this amendment

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 the Cyngor Gwynedd on 28 November 2024.

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:

Dewi Aeron Morgan
Head of Finance, Cyngor Gwynedd

Rhys Parry
Vice-chair of the Governance and Audit
Committee

28 November 2024

28 November 2024

Appendix 3

Summary of corrections made

During our audit, we identified the following misstatements and amendments that has been corrected and amended by management, but which we consider should be drawn to your attention.

Value of correction	Accounts areas	Explanation
£8.481 million	Note 3 Prior Period Adjustment The restated figure for 2022-23 for Education has been reduced by £8.481 million and the restated figure for Children and Family Support has been increased by £8.481 million. This amendment affected the Comprehensive Income and Expenditure Statement and the Expenditure and Funding Analysis.	To correct the adjustments made for the changes within the Council's structure.
Disclosure only	Note 4 Accounting Standards issued but not yet adopted Narrative was added to reflect the expected impact of the implementation of accounting standard IFRS16 Leases on the Council's 2024-25 accounts.	To comply with CIPFA's Code of Practice 2023-24.
Disclosure only	Note 18 Debtors Long-term debtors of £5.93 million were omitted from Note 18.	To comply with CIPFA's Code of Practice 2023-24.
Disclosure only	Note 30a Officers' Remuneration <ul style="list-style-type: none">The salary for the Head of Finance was amended to include the amount received for his role following his appointment as the S151 Officer at Eryri National Park Authority.A footnote was added to clarify the amount of remuneration the Head of Education received during 2023-24.Various other amendments were made to the disclosures of senior officer remuneration.	To provide clarity to the readers of the accounts on officers' remuneration.

Disclosure only	<p>Note 30b Officers' Remuneration The Chief Executive pay and the median pay for all employees, was added to fully comply with the requirements of the Accounts and Audit Wales Regulations 2014.</p>	To ensure the disclosures comply with the requirements of the Accounts and Audit (Wales) Regulations 2014.
Disclosure only	<p>Note 30c Officers' Remuneration</p> <ul style="list-style-type: none"> • Four employees of the North and Mid Wales Trunk Road Agency were removed from the disclosure note for 2022-23 and 2023-24 as they were included in error. • A footnote was added to provide clarity on the treatment of starters and leavers. 	To provide clarity to the readers of the accounts on officers' remuneration.
Amendments made to both the figures disclosed and narrative	<p>Note 33 Related Parties</p> <p>The following amendments were made to the note following significant errors identified within the working papers:</p> <p>Members (first table) Payments made decreased by £6.1m Amounts owed by the Council decreased by £1.2m Income received decreased by £9.7m Amounts owed to the Council decreased by £2.5m</p> <p>Members (second table) Payments made decreased by £1.1m Amounts owed by the Council increased by £8,000 Income received decreased by £85,000 Amounts owed to the Council decreased by £197,000</p> <p>Officers Payments made decreased by £4m Amounts owed by the Council decreased by £144,000 Income received decreased by £7.9m Amounts owed to the Council decreased by £2.6m</p> <p>Other Public Bodies (a) Eryri National Park Authority was initially misclassified within the disclosure. A separate table has been subsequently included: Payments made totals £30,000</p>	To comply with CIPFA's Code of Practice 2023-24

Amounts owed by the Council totals £9,000
 Income received totals £234,000
 Amounts owed to the Council totals £76,000

(b) Adra (Tai) Cyfyngedig was initially misclassified within the disclosure. A separate table has been subsequently included:

Payments made totals £922,000
 Amounts owed by the Council totals £15,000
 Income received totals £831,000
 Amounts owed to the Council totals £113,000

(c) North Wales Corporate Joint Committee

Payments made increased by £13,000
 Income received increased by £57,000

(d) Welsh Joint Education Committee

Payments made increased by £883,000
 Amount owed by the Council increased by £530

Subsidiary

Cwmni Byw'n Iach

Income received decreased by £78,000
 Amounts owed to the Council decreased by £8,000

Narrative amendments have also been made within the disclosure to further explain their related party relationships.

Balance Sheet:

Pension liability increased by £17.248 million

Comprehensive Income and Expenditure Statement (CIES):

Remeasurement of the net pension benefit liability increased by £17.248 million

Note 38 Pension Costs

The net pension asset which can be recognised in the financial statements is limited by International Accounting Standard 19, taking into consideration future contributions and costs. This 'asset ceiling' is clarified by the International Financial Reporting Standards Interpretations Committee (IFRIC) within IFRIC 14 'The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction'.

The asset ceiling was calculated by the pension fund actuary. For 2022-23, this calculation considered both funded and unfunded obligations. However, for 2023-24 the calculation was amended by the Actuary to only take into account funded obligations.

As the Council continued to use the 2022-23 calculation basis for 2023-24, an adjustment was

To ensure the pension asset included within the financial statements complied with International Accounting Standard 19 and IFRIC 14.

	<p>required to derecognise the unfunded obligations of £17.248 million.</p> <p>This amendment affected the following statements and notes: Balance Sheet - Pension Liability; CIES - Remeasurement of the net pension benefit liability/(asset); Note 9 - Adjustments between accounting basis and funding basis; Note 23 - Unusable Reserves; and Note 38 - Pension Costs.</p>	
Disclosure only	<p>Note 39 Contingent Liabilities</p> <p>An additional contingent liability was disclosed for potential claims following the conviction of a former headmaster at a Gwynedd school.</p>	To comply with CIPFA's Code of Practice 2023-24.
Annual Governance Statement – risk assessment	<p>Annual Governance Statement (AGS) – risk assessment</p> <p>The Assurance risk rating in the AGS was increased from 6 to 15 to reflect the change in the risk assessment since the presentation of the draft Annual Governance Statement following the recent political changes at the Council.</p>	To comply with the requirements for the AGS to be up to date at time of publication.
<p>There have also been a number of narrative amendments arising from our work.</p>		

Audit Quality

Our commitment to audit quality in Audit Wales is absolute. We believe that audit quality is about getting things right first time.

We use a three lines of assurance model to demonstrate how we achieve this. We have established an Audit Quality Committee to co-ordinate and oversee those arrangements. We subject our work to independent scrutiny by QAD*, and our Chair acts as a link to our Board on audit quality. For more information see our [Audit Quality Report 2023](#).

Our People



The first line of assurance is formed by our staff and management who are individually and collectively responsible for achieving the standards of audit quality to which we aspire.

- Selection of right team
- Use of specialists
- Supervisions and review

Arrangements for achieving audit quality



The second line of assurance is formed by the policies, tools, learning & development, guidance, and leadership we provide to our staff to support them in achieving those standards of audit quality.

- Audit platform
- Ethics
- Guidance
- Culture
- Learning and development
- Leadership
- Technical support

Independent assurance



The third line of assurance is formed by those activities that provide independent assurance over the effectiveness of the first two lines of assurance.






- EQCRs
- Themed reviews
- Cold reviews
- Root cause analysis
- Peer review
- Audit Quality Committee
- External monitoring

* QAD is the quality monitoring arm of ICAEW.

Supporting you

Audit Wales has developed a range of resources to support the scrutiny of Welsh public bodies and to support those bodies in continuing to improve the services they provide to the people of Wales.

Visit our website to find:

	our Good Practice work where we share emerging practice and insights from our audit work in support of our objectives to assure, to explain and to inspire.
	our newsletter which provides you with regular updates on our public service audit work, good practice, and events.
	our publications which cover our audit work completed at public bodies.
	information on our forward performance audit work programme 2023-2026 which is shaped by stakeholder engagement activity and our picture of public services analysis.
	various data tools and infographics to help you better understand public spending trends including a range of other insights into the scrutiny of public service delivery.

You can find out more about Audit Wales in our [Annual Plan 2024-25](#) and [Our Strategy 2022-27](#).



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