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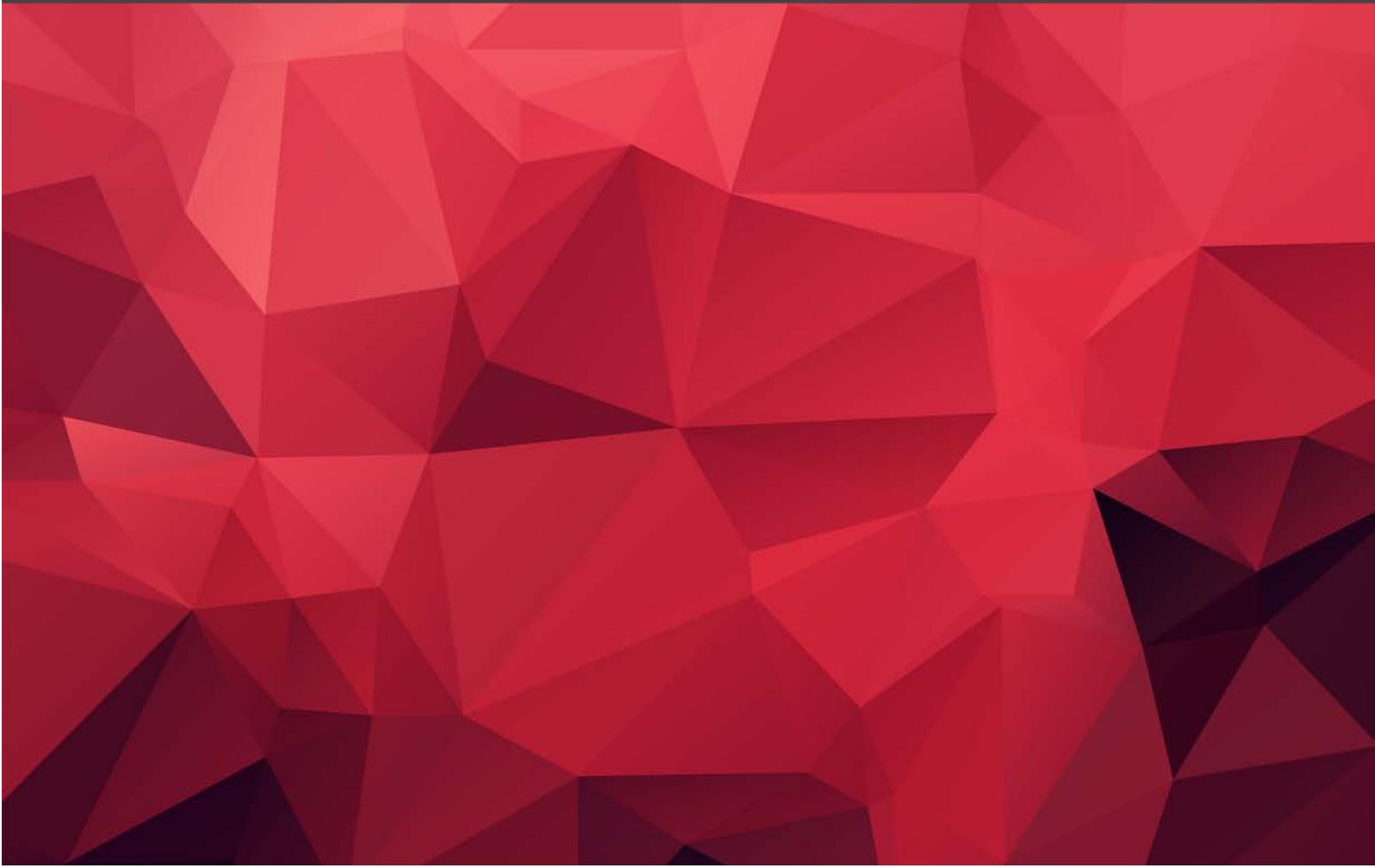
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Auditor General for Wales

# Annual Audit Report for 2016-17 - **Police and Crime Commissioner for Gwent and Chief Constable of Gwent Police**

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The team who delivered the work comprised John Herniman, Tracy Veale and David Burridge.

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# Summary report

## Introduction

- 1 This report summarises my findings from the audit work I have undertaken in relation to both the Police and Crime Commissioner for Gwent (the Commissioner) and the Chief Constable of Gwent (the Chief Constable) during 2017.
- 2 The work I have done allows me to discharge my responsibilities under the Public Audit (Wales) Act 2004 (the 2004 Act) and my Code of Audit Practice in respect of the audit of accounts and both corporations' sole arrangements to secure efficiency, effectiveness and economy in their use of resources.
- 3 More detail on the specific aspects of my audit can be found in the separate reports that I have issued during the year. My team has discussed and agreed these reports with officers, the Commissioner and the Chief Constable and presented them to the Joint Audit Committee. My 2017 Audit Plan set out the financial statements audit risks for 2017, and [Appendix 2](#) shows how they were addressed as part of the audit.

## I issued unqualified opinions on the 2016-17 financial statements of the Police and Crime Commissioner, Chief Constable and Police Pension Fund

- 4 The financial statements are an essential means by which the Commissioner and the Chief Constable account for their stewardship of the resources at their disposal and their financial performance in the use of those resources. It is their responsibility to:
  - put in place systems of internal control to ensure the regularity and lawfulness of transactions and the security of assets;
  - maintain proper accounting records; and
  - prepare financial statements in accordance with relevant requirements.
- 5 I am required to audit the financial statements and to issue audit reports which include an opinion on whether the financial statements give a 'true and fair' view of the state of affairs of the Commissioner, the Chief Constable and the Police Pension Fund. The reports also give my opinion on whether the financial statements have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2016-17 and relevant regulations.
- 6 From the 2018-19 financial year, draft accounts must be produced by the end of May with audited accounts approved by the end of July. In preparation for these tighter deadlines, we agreed with both the Commissioner and Chief Constable to pilot earlier deadlines for both the accounts preparation and audit delivery in

2016-17, even though the statutory deadlines remain as 30 June for accounts preparation and 30 September for audit certification.

- 7 Whilst we had agreed that the draft financial statements would be provided to us on 7 June and that we would aim to complete our audit by the end of July, there were a number of ongoing changes taking place within the Finance Team, which put the achievement of these dates at risk. Most notably for the accounts production and audit, the member of staff who led their production left the organisation immediately prior to the accounts being passed to us for audit.
- 8 Despite this, we received an initial draft of the financial statements for both the Commissioner and the Chief Constable for the year ended 31 March 2017 on 2 June. Following management review, we received a second draft on 7 June, and we were able to complete the vast majority of our audit work in the agreed timeframe by the end of July.
- 9 We found the information and working papers provided to support the accounts to be relevant, reliable, comparable, and relatively easy to understand. We concluded that overall, accounting policies and estimates were appropriate and financial statement disclosures unbiased, fair and clear. Other than the loss of a key finance staff prior to the start of the audit, there were no other significant difficulties, encountered during the audit.
- 10 Throughout the audit, we received information in a timely and helpful manner and were not restricted in our work. However, due to further changes within the Finance Team, the process for finalising the amendments to the draft accounts took longer than expected. We received the revised financial statements for both the Commissioner and the Chief Constable on 17 August and, following a number of discussions with the Finance Team, we concluded that the agreed amendments had been processed appropriately on 6 September.
- 11 The Auditor General for Wales issued unqualified audit reports on the financial statements for the Commissioner, the Chief Constable and the Police Pension Fund on 18 September 2017.
- 12 We are grateful to the Finance Team for their assistance during the course of our audit in challenging circumstances, given that key staff within the original Finance Team were not available to respond to queries and process the necessary amendments. Despite these challenges, overall, the pilot has been successful as the majority of the work required to compile and audit the accounts was completed within the earlier deadlines.
- 13 For 2017-18, management have committed to produce the draft financial statements by 31 May 2018 and this year's account preparation and audit process has identified several learning points which will help achieve the earlier accounts' submission deadline. We will continue to work with management during this period to help achieve the revised deadlines.
- 14 International Standard on Auditing (ISA) 260 requires auditors to report to 'those charged with governance' the findings of the audit of the financial statements. My Audit of the Financial Statements Report was presented to the Commissioner and

Chief Constable, and to the Joint Audit Committee at its meeting on 14 September 2017. A summary of the findings is set out in [Exhibit 1](#).

**Exhibit 1: Audit of Financial Statements Report to the Commissioner and Chief Constable**

<b>Modifications to the auditor’s report</b>
No modifications required, clear (unqualified) opinions were given.
<b>Unadjusted misstatements</b>
There were two uncorrected misstatement identified which management agreed not to amend due to them not being material and that they will be corrected in the current year:
<ul style="list-style-type: none"> <li>• Twenty-three payments totalling £50,000 were made from the bank account but not posted to the ledger and therefore excluded from the financial statements. This was due to staff shortages and a timing issue, however, going forward historic reconciling items on the bank reconciliation will be addressed.</li> <li>• Pension contributions for Police Community Support Officers (PCSOs) totalling £553,000 were not correctly classified in the Comprehensive Income and Expenditure Statement. This misstatement was not adjusted due to the difficulties in splitting out the current service costs between PCSO salaries, police officer salaries and police staff salaries. Going forward the split of current service costs will be obtained from the actuary for each category of salary to enable appropriate disclosures to be made.</li> </ul>
<b>Views about the qualitative aspects of the entity’s accounting practices and financial reporting</b>
The challenges of early closure were exacerbated this year with the loss of key finance staff who produced the financial statements. This resulted in the draft accounts being presented containing a few omissions and minor errors. For next year, the new finance team will need to develop a closedown plan that ensures the accounts are complete and time is available for a thorough review prior to the deadline. We will work with the Finance Team to learn any lessons from this year’s audit work.
<b>Matters corresponded upon with management</b>
Disclosure requirements of the Code of Practice for Local Government Accounting in relation to the revaluation of Land and Buildings was discussed with management. Whilst the financial statements were amended to comply with the Code’s requirements, the asset register needs to be fully reconciled to the revised asset valuations so that it is consistent with the accounts. In addition, procedures should be put in place so that Finance systems in the future facilitate full compliance with the Code in this respect.
<b>Matters significant to the oversight of the financial reporting process</b>
No matters reported.
<b>Material weaknesses in internal controls</b>
No material weaknesses identified.
<b>Matters specifically required by other auditing standards to be communicated to those charged with governance</b>
No matters reported.

## I am satisfied that the Commissioner and Chief Constable had appropriate arrangements in place in the year to secure economy, efficiency and effectiveness in their use of resources

- 15 The Commissioner and Chief Constable have responsibilities to each establish and then keep under review appropriate arrangements to secure economy, efficiency and effectiveness in their use of resources. My consideration of their arrangements has been based on the audit work undertaken on the accounts. I have also placed reliance on:
- the results of the audit work undertaken on the Commissioner's and the Chief Constable's systems of internal control, as reported in the Annual Governance Statements;
  - the results of previous work carried out by the Auditor General;
  - the results of the work of other external review bodies, e.g. HMIC, where relevant to my responsibilities; and
  - any other work, including from Internal Audit, that I considered necessary to discharge my responsibilities.
- 16 For the purposes of my work, I evaluated the Commissioner's and the Chief Constable's systems against a number of questions. This approach is set out in detail in [Appendix 1](#). For each question, I consider whether there are gaps in the arrangements expected to be in place, and the significance of those gaps.

## The Commissioner and Chief Constable have well-established frameworks in place to set, consult on and monitor performance against strategic objectives and priorities

### Establishing objectives

- 17 We found that the Commissioner has set out his priorities and objectives clearly within the Police and Crime Plan 2017-21, which was published in May 2017. This Plan is underpinned by the Chief Constable's Operational Delivery Plan.
- 18 The Commissioner has consulted widely on the priorities and objectives included in the Police and Crime Plan 2017-21. The Commissioner and Chief Constable meet regularly with the Leaders and Chief Executives of all Local Authorities within the Force's boundaries, and also engage with the wider public and other key stakeholders. This indicates a strong level of engagement with partners and the wider public when setting objectives.

## Governance and risk management

- 19 The Commissioner's Strategy and Performance Board and the Chief Constable's Chief Officer Group are responsible for monitoring the operational and financial performance of the Force. The independent Police and Crime Panel (the Panel) receives regular performance and out-turn reports on a wide range of operational issues. The Panel also scrutinises and comments on strategy papers produced by the Commissioner.
- 20 Systems of internal control and governance have been maintained during the year and the annual governance statements for both the Commissioner and Chief Constable generally met the requirements of the seven core principles of governance included in 'Delivering good governance guidance notes for Policing bodies in England and Wales – 2016 Edition'. There is however room for improvement in 2017-18 to ensure that the governance statement more clearly demonstrates compliance with the current guidance. Specifically:
  - a. the action plan in the Annual Governance Statement should be clearly linked to the risks set out in the risk registers and should form the main part of the statement; and
  - b. the Annual Governance Statement should contain reference to how the issues raised in the prior year's annual governance statement have been addressed.
- 21 The Joint Audit Committee receive regular reports on the risk register and also undertake regular 'deep dive' reviews of key areas. Internal Audit have reviewed risk management arrangements this year, and have offered 'substantial assurance' opinion in relation to mitigating control arrangements.
- 22 The Joint Audit Committee formally met four times in 2016-17 to consider the results of the work of Internal Audit and the Wales Audit Office, as well as reviewing the Joint Strategic Risk Register and the Officer of the Police and Crime Commissioner's (OPCC) Risk Register. The Joint Audit Committee continues to operate effectively, providing appropriate assurances and recommendations to the Commissioner and the Chief Constable.

## Collaboration arrangements

- 23 The Commissioners and Chief Constables of the four forces in Wales meet regularly in the All Wales Policing Group to consider issues and co-ordinate responses. This group has developed a standard Memorandum of Understanding for all-Wales collaborative work (setting out monitoring and scrutiny arrangements) which has been adopted by the Commissioner. An all-Wales Deputy Chief Constable is now in place to explore the potential for collaboration with other police forces and public-sector bodies. He is also responsible for overseeing current developments in this area, such as work to counter organised crime and terrorism. Future plans for governance and accountability arrangements are currently in development.

24 Collaboration presents opportunities for potential efficiencies or savings, but can also open up unique risks and challenges. It will be important for the Force to establish and maintain effective governance procedures to ensure that benefits of collaboration are maximised, and value for money is secured.

#### External audit and inspection work

25 Our audit work on the Commissioner's and Chief Constable's 2016-17 financial statements and Annual Governance Statements did not identify any significant weaknesses in the systems of control, with only minor improvements recommended to management at the conclusion of our audit.

26 Police effectiveness, efficiency and legitimacy (PEEL) reviews conducted by HMIC in 2016, support my conclusions on the arrangements to secure an efficient and effective police service.

27 In November 2017, HMIC issued the results of their Police Efficiency (including Leadership) Review. The Force has been judged to be good in the efficiency with which it keeps people safe and reduces crime. Although their overall judgement was the same as in 2016, HMIC have identified some areas for improvement in the Force's future plans:

- the Force should develop a plan to recover non-emergency abandoned calls;
- the Force should conduct a leadership skills audit that will allow it to understand leadership capacity and capability; and
- the Force should ensure it has adequate plans in place to show it can provide services, while also making necessary future cost savings.

28 The HMIC report is available on HMIC's website at:

<http://www.justiceinspectorates.gov.uk/hmicfrs/wp-content/uploads/peel-police-efficiency-2017-gwent.pdf>

### The Commissioner and Chief Constable achieved underspends against their revenue budgets for 2016-17, and continue to respond positively to significant financial challenges however in the medium term the Commissioner is forecasting annual recurring deficits

29 The Commissioner and Chief Constable have continued to demonstrate robust control over their revenue budget for 2016-17. The Commissioner's net revenue group out-turn for the year, which includes the Chief Constable's out-turn, was £2.549 million less than the budget. (£123.112 million). During the year, the Commissioner was also able to make an early repayment of all outstanding Public Loans Board debt and the loan from Newport Council and continued to overpay pension contributions into the local government pension scheme, as well as

making a £2.000 million additional contribution to increase the likelihood of having a fully funded scheme over the long term.

- 30 The Police Fund General Reserve increased from £9.112 million to £10.905 million during the year and Earmarked Reserves increased from £38.851 million to £40.279m. Earmarked Reserves include £13.605 million set aside for the new Headquarters Building and Capital Replacement costs, and £11.920 million for future Private Finance Initiative costs for the Police Station and Custody Suite in Ystrad Mynach, which is not funded by grant.
- 31 The Commissioner and the Chief Constable continue to receive regular reports on expenditure and position against budget. In September 2017, the Commissioner updated his Medium Term projections for the period 2018/19 to 2022/23. This assumed an annual 2% reduction in Police Grant, Revenue Support Grant and National Non-Domestic Rates and an annual increase of 3.99% in the Council Tax precept. The projections include savings plans of £9.357 million and assumes pay awards for officers and staff of 1.5% per annum. Taking these assumptions into account, the Medium Term Plan shows small recurrent surpluses of £0.685 million in 2019/20 and £0.410 million in 2020/21, however, there are recurrent losses of £1.690 million in 2021/22 and £2.749 million in 2022-23 as the assumed impact of the cuts in funding does not match the increases in spend and forecast savings.
- 32 The Force has however established a track record of delivering savings requirements over a number of years as it prepares for the financial challenges that lay ahead.

## **I issued a certificate confirming that the audit of the accounts had been completed on 18 September 2017 for the Police and Crime Commissioner and for the Chief Constable**

- 33 I issued a certificate confirming that the audit of the accounts had been completed on 18 September 2017 for the Police and Crime Commissioner and for the Chief Constable
- 34 The total cost of the audit is £82,600, which is in line with the amount estimated in our Audit Plan.

# Appendix 1

## Criteria to assess arrangements for securing economy, efficiency and effectiveness in his use of resources

Exhibit 2: Criteria for assessing arrangements

Corporate performance management and financial management arrangements	Questions on arrangements
<b>Establishing objectives determining policy and decision making</b>	Has the Commissioner/Chief Constable put in place arrangements for setting, reviewing and implementing his strategic and operational objectives?
<b>Meeting the needs of users, stakeholders and the local population</b>	Has the Commissioner/Chief Constable put in place channels of communication with the local population, users of the service, and other stakeholders including partners, and are there monitoring arrangements to ensure that key messages about services are taken into account?
<b>Monitoring and reviewing performance</b>	Has the Commissioner/Chief Constable put in place arrangements for monitoring and scrutiny of performance, to identify potential variances against strategic objectives, standards and targets, for taking action where necessary and reporting to the Commissioner/Chief Constable?
<b>Compliance with established policies</b>	Has the Commissioner/Chief Constable put in place arrangements to maintain a sound system of internal control, including those for ensuring compliance with laws and regulations, and internal policies and procedures?
<b>Operational and financial risks</b>	Has the Commissioner/Chief Constable put in place arrangements to manage his significant business risks?
<b>Managing financial and other resources</b>	Has the Commissioner/Chief Constable put in place arrangements to evaluate and improve the value for money he achieves in his use of resources?
	Has the Commissioner/Chief Constable put in place arrangements to ensure that his spending matches his available resources?
	Has the Commissioner/Chief Constable put in place arrangements for managing and monitoring performance against budgets, taking corrective action where appropriate, and reporting the results to senior management and the Commissioner/Chief Constable?

Corporate performance management and financial management arrangements	Questions on arrangements
<b>Proper standards of conduct etc.</b>	Has the Commissioner/Chief Constable put in place arrangements for monitoring and scrutinising performance, to identify potential variances against strategic objectives, standards and targets for taking action?
	Has the Commissioner/Chief Constable put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of his business?

# Appendix 2

## Financial statement audit risks

My 2017 Audit plan set out the significant financial audit risks for 2016-17. The table below lists these risks and sets out how they were addressed as part of the audit.

Exhibit 3: Financial statement audit risks

Financial statement audit risk	Proposed audit response	Work done and outcome
<p><b>Management override</b></p> <p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk in accordance with International Standard on Auditing 240.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> <li>• test the appropriateness of journal entries and other adjustments made in preparing the financial statements;</li> <li>• review accounting estimates for biases; and</li> <li>• evaluate the rationale for any significant transactions outside the normal course of business.</li> </ul>	<p>No issues were noted from our review and testing of journal entries, accounting estimates or other significant transactions.</p>
<p><b>Compliance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting</b></p> <p>The financial statements are prepared in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting (the Code).</p> <p>There are a number of significant changes for 2016-17, including a requirement for a new Expenditure and Funding Analysis in addition to a revised expenditure analysis in the Consolidated Income and Expenditure Account (CIES).</p> <p>A restatement of the previous year's (2015/16) CIES is also required.</p>	<p>My audit team will:</p> <ul style="list-style-type: none"> <li>• continue to work with and support the Commissioner and Chief Constable and their staff to agree the most appropriate presentation in both sets of financial statements and the group statements;</li> <li>• undertake early audit work on proposals to address the new code requirements;</li> <li>• work with all Welsh police bodies as part of a workshop aimed at addressing these new requirements; and</li> <li>• agree improvements to the methodology and working papers supporting the financial statements, where necessary.</li> </ul>	<p>Our audit work identified a number of amendments to various disclosure notes. Whilst we are satisfied that disclosures are in line with accounting requirements set out in the Code, further refinement of some notes is required for 2017-18 and we have reported these to Management.</p>

Financial statement audit risk	Proposed audit response	Work done and outcome
<p><b>Revaluation of land and buildings</b></p> <p>During 2016-17, the land and building assets are being revalued by external valuers. There is a risk that the revaluations are not undertaken in accordance with the Code's requirement and that adjustments will not be correctly reflected in the draft 2016-17 financial statements.</p>	<p>My audit team will review the revaluation methodology and ensure that the disclosures are fairly stated in the 2016-17 financial statements.</p>	<p>Our audit identified that:</p> <ul style="list-style-type: none"> <li>• there was an inconsistent view between the Finance and Estates teams on the status of two assets that were part of the revaluation exercise.</li> <li>• the impact of valuation losses arising from the valuation of all Land and Buildings was inappropriately charged to the Chief Constable. The Commissioner owns the assets and therefore these losses are a cost of the Commissioner.</li> <li>• the Fixed Asset Register needs to be updated to reflect the asset values following the revaluation exercise.</li> </ul>
<p><b>Accounting for jointly controlled operations</b></p> <p>Work is ongoing to identify jointly-controlled operations which require disclosure under the Code and audit regulations. This work will require co-ordination with other Welsh forces to determine agreed outcomes and consistency across Wales.</p>	<p>My audit team will liaise with management and offer assistance during this work, where required, to ensure that all jointly controlled operations are identified and reported upon accurately in the financial statements. This will be covered at a workshop for all Welsh police bodies to help ensure consistency.</p>	<p>The Force liaised effectively with other Welsh forces and the financial statements included disclosures in line with accounting requirements.</p>

Financial statement audit risk	Proposed audit response	Work done and outcome
<p><b>Material financial transactions</b></p> <p>There are a number of material developments which are currently being discussed and may take place before the year-end which will have a significant impact upon the financial statements. These may include:</p> <ul style="list-style-type: none"> <li>• repayment of Public Works Loan Board debt;</li> <li>• developments in the Estates Strategy in finding new premises for the Headquarters;</li> <li>• a significant contribution into the Local Government Pension Fund;</li> <li>• repayment of PFI debt; and</li> <li>• ongoing redundancy payments.</li> </ul>	<p>My audit team will review the impact of these transactions on the financial statements, and ensure they are appropriately accounted for in line with the requirements of the Code and are in line with relevant guidance and regulations.</p>	<p>No significant issues were identified</p>
<p><b>Earlier closing of year-end accounts</b></p> <p>From 2018-19 the Police and Crime Commissioner and Chief Constable have to prepare their accounts by 31 May and the audit opinion has to be provided by 31 July. To work towards these revised deadlines, the finance team have committed to producing their 2016-17 draft financial statements by 7 June 2017.</p>	<p>My audit team will work with management to address the challenge of earlier closure and audit. We will provide a detailed audit deliverables document that will outline our working paper requirements and will structure our audit in such a way that will allow us to meet the revised deadlines.</p>	<p>The Commissioner and Chief Constable provided draft accounts on 7 June 2017, and we issued our audit opinions on 14 September 2017. We will continue to liaise with management to ensure that future statutory deadlines will be met.</p>

Financial statement audit risk	Proposed audit response	Work done and outcome
<p><b>Finance Department restructure</b></p> <p>The Finance Department is currently being restructured and many key staff are also involved with the implementation of the new Finance system (FIRMS) planned for July 2017. This could result in a potential risk of insufficient capacity within the Finance Department, which could impact on the timely preparation of the financial statements to the required standards, having been appropriately reviewed by senior management.</p>	<p>My audit team will continue to liaise with staff to fully assess the impact of these changes and consider any resultant risks arising and tailor our approach as required.</p> <p>My team will also review closedown plans to assess that arrangements are in place to produce robust accounts within the prescribed timetable.</p>	<p>Despite the changes that took place within the Finance Team prior to the start of the audit, and the challenges this presented, the accounts were prepared and audited within the agreed timescales</p>

Financial statement audit risk	Proposed audit response	Work done and outcome
<p><b>Financial governance arrangements</b></p> <p>In a period of financial constraint, there are risks that governance arrangements may be weakened, for example, as a result of the departure of key staff from the organisation. It is important, therefore, that the Commissioner and the Chief Constable report in their Annual Governance Statements, how they are mitigating this risk, for example, by ensuring the existence of:</p> <ul style="list-style-type: none"> <li>• robust internal financial controls such as comprehensive standing orders and financial regulations, strong budgetary control and effective Internal Audit;</li> <li>• the operation of recognised standards of financial conduct;</li> <li>• arrangements to ensure that the Commissioner and the Chief Constable only enter into transactions where there is specific legal provision for them to do so; and</li> <li>• well-established and understood procedures to prevent and detect fraud and corruption.</li> </ul>	<p>My audit team will undertake a detailed review of the revised arrangements for the production of the Annual Governance Statements.</p> <p>My team will also consider the work of others including Internal Audit and Her Majesty's Inspectorate of Constabulary (HMIC).</p>	<p>No significant issues were noted.</p>

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