



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

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# Annual Audit Letter 2006/2007

## **Gwent Police Authority**

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## Summary

1. This Annual Audit Letter to members of the Gwent Police Authority (the Authority) summarises the conclusions from my 2006/2007 audit. It reports for Authority members the significant issues arising from my audit, together with my comments on other current issues. The work reported upon in the Letter was set out in the agreed 2006/2007 Audit Strategy.
2. More detail on the specific aspects of my audit can be found in the separate reports that have been issued during the year. These reports are discussed and agreed with officers and presented to the Audit Committee. The reports issued are shown in Appendix 3.
3. A number of references are made within this Letter to guidance and documentation issued, including the Code of Audit and Inspection Practice (the Code). This was relevant to the whole of the audit year and refers to the Statement of Responsibilities of Auditors and Inspectors and of Audited and Inspected Bodies summarising the key responsibilities of auditors. My audit has been conducted in accordance with the principles set out in that Statement. What I say about the results of my audit should be viewed in the context of that more formal background.
4. I adopt a risk-based approach to planning the audit, and my audit work has focused on your significant financial and operational risks that are relevant to my audit responsibilities. The audit work is structured around the key elements of my responsibilities as set out in the Code.
5. From my financial audit work I have concluded that the Authority's resources have, in all material respects, been properly used and accounted for in 2006/2007:
  - the Authority's accounts for 2006/2007 were properly prepared and are materially accurate;
  - the Authority met its key financial targets for 2006/2007, but has identified that it faces a challenging financial environment going forward;
  - the Authority has appropriate financial management arrangements; and
  - the Authority's significant financial systems remain fit for purpose.
6. The Authority has proper arrangements to help it deliver efficient, economical and effective services in its use of resources:
  - performance audit work supports my conclusion about the arrangements to secure efficient, economical and effective services.
7. This Letter has been discussed and agreed with the Chief Executive, Treasurer and the Director of Finance and Administration. The Letter will be presented to the Audit and Resources Committee on 26 February 2008. A copy should then be made available to every member of the Authority.

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8. My aim is to deliver a high standard of audit, which makes a positive and practical contribution which supports the Authority's own agenda. I recognise the value of your co-operation and support in achieving this aim, and I would like to express my appreciation for the assistance and co-operation provided during the course of the audit.

Anthony Barrett  
Appointed Auditor

28 January 2008

## The Authority's resources were, in all material respects, properly used and accounted for

9. The financial statements are an essential means by which the Authority accounts for its stewardship of the resources at its disposal and its financial performance in the use of those resources.
10. As the Authority's external auditor, I am required to audit the financial statements and to issue an auditor's report which includes an opinion on whether the financial statements present fairly. Our financial audit work covers the following key areas:
  - financial statements (or accounts);
  - financial health;
  - financial management; and
  - financial systems.

## The Authority's 2006/2007 accounts presented fairly its financial position and are materially accurate

11. The Authority produced and approved its draft financial statements within the statutory deadline of 30 June 2007.
12. International Standard on Auditing (ISA) 260 requires auditors to report to 'those charged with governance' the findings of our accounts audit. The Appointed Auditor's report *Audit of the Financial Statements – Reporting to Those Charged with Governance* was presented to the Audit and Resources Committee on 13 September 2007. A summary of the findings is set out in Exhibit 1.

### Exhibit 1: ISA 260 reporting to the Authority

Reporting requirement	Auditor's response
Modifications to the auditor's report.	No modifications to the auditor's report.
Unadjusted misstatements.	There were no unadjusted misstatements. Some adjustments were made following our audit but these were not material.
Material weaknesses in the accounting and internal control systems identified during the audit.	No matters arose.
Views about the qualitative aspects of the entity's accounting practices and financial reporting.	No matters arose.
Matters specifically required by other auditing standards to be communicated to those charged with governance.	No matters arose.
Any other relevant matters relating to the audit.	No matters arose.

13. On 28 September 2007 I issued an unqualified auditor's report on the financial statements. I am pleased to acknowledge the work in meeting the earlier accounts submission deadline this year, and in incorporating correctly into the financial statements the new disclosures required by the Statement of Recommended Practice on Local Authority Accounting 2006.
14. Our work auditing the Whole of Government Accounts return has not identified any significant issues.

**The Authority met its key financial targets for 2006/2007, but has identified that it faces a challenging financial environment going forward**

15. I am responsible for assessing whether the Authority has put in place adequate arrangements to monitor, control and report on its financial standing. My audit was based on the review of the following areas:
  - setting a balanced budget and capital programme;
  - financial monitoring and reporting;
  - meeting financial targets; and
  - financial reserves.
16. My auditors examined budgetary reports and procedures and I am satisfied that suitable arrangements are in place. The Authority's revenue and capital budgets cover all relevant areas of income and expenditure and are based on realistic assumptions. The Authority also has in place sound arrangements for financial monitoring and reporting that should ensure that any potential material misstatements and variances will be identified.
17. The Authority has a good track record of operating within its revenue budget and ended 2006/2007 with a small underspend. The Authority has continued to receive regular reports from the Treasurer and Director of Finance and Administration on expenditure and position against budget.
18. More recently, the Treasurer and Director of Finance and Administration have identified that the Authority faces a challenging financial environment going forward, and they have estimated a potential financial shortfall by the end of 2010/2011 of between £11.5 million and £14.5 million. The Authority will now have to identify specific measures to bring projected expenditure into line with expected resources. This is currently being addressed by the 'Staying Ahead 2011' review scheduled to report its findings in May 2008.
19. Members and officers continue to review reserves annually to ensure that the reasons they were established remain valid and that the amount reserved is based on realistic assumptions of need. Exhibit 2 identifies that as at 31 March 2007 the Authority had some £30.8 million in cash-backed earmarked and general reserves. Approximately £24.4 million of the reserves were held against known commitments, leaving £5.6 million to cover working capital and contingencies. Management considers this level of the general Police Fund is reasonable for a police authority with a budget requirement of £110 million. Cash-backed reserves reduced by £1.8 million over the year, reflecting a conscious decision to utilise an identified surplus.

**Exhibit 2: The Authority's cash-backed earmarked and general reserves  
2005/2006 – 2006/2007**

	31 March 2006 £'000	31 March 2007 £'000
Capital earmarked	1,521	1,139
Revenue earmarked	22,627	23,296
Police Fund	7,660	5,635
<b>Total</b>	<b>31,808</b>	<b>30,070</b>

*Source: Gwent Police Authority Audited Accounts 2006/2007*

20. The Authority should continue to review the balances held to ensure they remain appropriate and that their proposed use is factored into the future financial budgets. As part of this process it remains important that adequate evidence is maintained to support the basis of the amounts held as earmarked revenue reserves.
21. The Actuary assessed the Authority's accrued pension liabilities (Police Pension Scheme and Local Government Pension Scheme) as £743.6 million at 31 March 2007 compared with £753.1 million last year. The main reason for the decrease in the deficit is a change in the Actuary's assumptions used to estimate liabilities. The total liability has a significant technical accounting impact on the net worth of the Authority as recorded in its Balance Sheet.

### **The Authority has appropriate financial management arrangements**

22. To demonstrate financial stewardship, the Authority needs to ensure effective financial management including:
- effective internal financial controls, such as robust standing orders and financial regulations, strong budgetary control and effective Internal Audit;
  - recognised standards of financial conduct;
  - appropriate arrangements to ensure that the Authority only enters into transactions where there is specific legal provision for it to do so; and
  - effective arrangements to prevent and detect fraud and corruption.
23. My review of these areas identified:
- that the arrangements to maintain the systems of internal control remain effective;
  - as in previous years, Internal Audit has met the required professional standards and our planned reliance on their work has therefore been possible;
  - the arrangements for ensuring that the Authority only enters into transactions where there is specific provision for it to do so were found to be in place and had continued to operate effectively; and
  - as in previous years, the ethical framework of the Authority was found to be operating effectively together with the arrangements for preventing and detecting fraud and corruption.

24. I have therefore concluded that effective financial management arrangements are in place, although there are some less significant areas for improvement which have been reported to management. These include the need to finalise the revision of the budgetary procedure manual to reflect the new budget planning and monitoring process established for the 2007/2008 financial year.

### **The Authority's significant financial systems remain fit for purpose**

25. My review of the Authority's financial systems has involved documenting the significant financial systems and, where necessary, testing the operation of the internal controls. I have concluded that the Authority's significant financial systems can be relied upon to produce materially correct outputs, though there are a number of opportunities to further develop the effectiveness of procedures. These are:
- internal procedures should be written for compiling the various year-end elements of the accounts relating to accruals, provisions and reserves;
  - full working papers should be provided to support the balance of insurance provision held at 31 March each financial year; and
  - information and evidence provided in support of stock balances held at the year-end should be reviewed to ensure they are consistent with the guidance notes issued by the Director of Finance and Administration.

### **The Authority has made effective use of the National Fraud Initiative to detect fraud**

26. The National Fraud Initiative (NFI) is a biennial computerised data matching exercise conducted across England and Wales. The Audit Commission is responsible for the exercise in England and the Auditor General for Wales (Auditor General) is responsible for the exercise in Wales through his appointed auditors at local government bodies.
27. The exercise is designed to identify overpayments to suppliers and benefit claimants and to detect fraud perpetrated on public bodies. The referrals from the 2006/2007 exercise were released in January 2007 to participating bodies. Participants included the Welsh Assembly Government (Assembly Government), Welsh unitary, police, fire and probation authorities, local health boards and NHS trusts.
28. The success of the exercise depends on all organisations submitting a number of mandatory data sets. Where organisations fail to submit all data sets, they are pursued to give them the opportunity to submit all relevant data. Key data sets covering pensions were not submitted by the administering authority Torfaen County Borough Council, resulting in an incomplete set of data match reports for the Authority to review.

29. Progress on the investigation and clearance of the various data matches is updated electronically onto a central Audit Commission server by a nominated NFI contact within each organisation. Management confirmed that while the number of matches cleared according to the server is very low, an assessment of the risk relating to every data match category was undertaken and specific categories of matches examined for possible fraud. While the required updates have not been provided to confirm the level of participation, management assurances have been given confirming full participation in the exercise.
30. We also noted that no matches arose in the three risk categories deemed highest risk by the Audit Commission. However, the majority of matches related to potential duplicate creditor payments. As a year-end annual data integrity review is carried out by Internal Audit specifically on creditor payments, we believe adequate arrangements appear to be in place to mitigate potential frauds in this area.

## **The Authority had proper arrangements in 2006/2007 to help it achieve economy, efficiency and effectiveness in its use of resources**

31. The Public Audit (Wales) Act 2004 requires auditors to satisfy themselves that the audited body has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources. This requirement is reflected in the Code.
32. My conclusion has been reached as part of our annual audit of the accounts. I examined evidence of the existence of the Authority's corporate performance management and financial management arrangements. In this work I do not comment on or provide assurance on the effectiveness of those arrangements during the year.
33. Separate Value for Money work does consider where arrangements or their operation could be improved. The results of such work carried out during 2006/2007 are set out later in this Letter. This work informs our conclusion on the existence of arrangements, but is not essential to it. In addition to the audit of the annual accounts, other important sources of assurance have come from performance and inspection work undertaken by HMIC and Internal Audit.
34. The Accountable Officer is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Authority's use of resources. For the purposes of my work, I have evaluated the Authority's systems against a number of questions. This approach is set out in Appendix 2. For each question, I consider whether there are any gaps in the arrangements expected to be in place, and the significance of these gaps.
35. I have concluded that in 2006/2007 the Authority had robust arrangements in place to support the achievement of its responsibility to secure economy, efficiency and effectiveness in its use of resources.

## The Authority continues to perform well, demonstrating effective arrangements for the management of its resources

36. I undertook the Police Use of Resources Evaluation (PURE) assessment as part of my responsibility to examine the economy, efficiency and effectiveness of the Authority's use of resources under section 17(2) (d) the Public Audit (Wales) Act 2004, and in accordance with the Auditor General's Code of Audit and Inspection Practice and Standing Guidance for Auditors.
37. The aim of my review is to provide authorities and forces with an assessment of their arrangements for managing their resources, including their public accountability and financial frameworks.
38. The PURE assessment enables auditors to form judgements on the Police Authority and Force arrangements to secure effective use of resources across the five themes of financial reporting, financial management, financial standing, internal control and value for money.
39. The work involved us assessing the procedures and controls in place across the five themes to arrive at an overall judgment score ranging 1 to 4:
- 1 = below minimum requirements;
  - 2 = only at minimum requirements – adequate performance;
  - 3 = consistently above minimum requirements – performing well; and
  - 4 = well above minimum requirements – performing strongly.
40. As set out in Exhibit 3, overall I have scored the Authority 3; in terms of use of resources the Authority performs well and consistently above minimum requirements. The Authority has acted upon the areas of improvement identified in 2005/2006. There has been a strengthening of arrangements within the internal control and value for money themes.

### Exhibit 3: Police Use of Resources Evaluation

Area of review	Assessment	
	2005/2006	2006/2007
Financial reporting	3	3
Financial management	3	3
Financial standing	3	3
Internal control	2	3
Value for money	2	3
Overall score	3	3

Source: Wales Audit Office – Police Use of Resources report

## Performance audit work supports my conclusion about the arrangements to secure efficient, economical and effective services

### The Authority's and Force's arrangements for the recording and management of crime data have continued to improve and I have assessed them as good in all significant aspects

41. This review was undertaken as part of a partnership between the Wales Audit Office, the Audit Commission and the Police and Crime Standards Directorate of the Home Office, with whom the results were shared.
42. I found that both management arrangements and data quality have improved since the review we conducted in 2005/2006. Data quality was judged to be 'Fair' last year but is now 'Good'. Corporate arrangements are still judged to be 'Good' and there has been a general improvement in the direction of travel. Similarly the management arrangements adopted by the Authority have remained 'Good' but the direction of travel continues to progress.
43. Much of the improvement has relied on new initiatives being embraced and the organisation demonstrating steady progress on implementing our recommendations from last year. There is a corporate framework of management and accountability for data quality with strong commitment at ACPO and Authority levels and members have received training on risk management and data quality. This has increased corporate awareness of most data quality issues. Additionally, a new records management system is being implemented and data quality has improved. However, timeliness of reporting remains an issue.
44. This year's review also included, for the first time, data derived from user surveys. The quality and management arrangements relating to it are both judged as 'Good'.
45. The results of our reviews over the last three years are shown in Exhibit 4 below.

#### Exhibit 4: Police data quality progress over three-year period

Area of review	Assessment		
	2004/2005	2005/2006	2006/2007
Accuracy of crime recording	Fair	Fair	Good
Management arrangements	Fair	Good	Good
The Authority's role	Fair	Good	Good

Source: Wales Audit Office – Review of Police Data Quality 2006/2007

### Activity based costing

46. During the last two to three years the Wales Audit Office and the Audit Commission have undertaken a detailed review of the implementation of activity based costing (ABC) across all authorities and forces in Wales and England. No detailed review has been completed in 2006/2007 though I have continued to assess progress being made in implementing the findings of the earlier reviews.

47. Overall the Authority and Force have made good progress in gathering data on activity levels and their associated cost and there is evidence that this data is being used to consider operational issues. The full benefits of ABC, however, will not be realised until it is fully used to undertake basic command unit (BCU) and inter-force comparisons on activity levels and cost of policing.
48. To fully develop the benefits arising from ABC the Authority and Force should continue to:
- develop a clear link between the Authority and Force's objectives and the intended outputs contained in individual business and financial plans;
  - promote further improvements in the identification and use of information on costs and activity to help secure and demonstrate improvements in service performance; and
  - seek opportunities to share activity and cost information with other authorities and forces.

**We are continuing to review the Authority's progress on the Making the Connections agenda to deliver better public services**

49. *Making the Connections: Delivering Better Services For Wales* (October 2004) sets out the Welsh Assembly Government's vision for improved public services for the people of Wales. The vision describes how the Welsh public sector needs to be more responsive, accessible, coherent, effective and efficient in order to improve public services.
50. The Auditor General for Wales, as part of the 2006/2007 audit, assessed progress in responding to *Making the Connections* across all areas of the Welsh public sector, including police authorities.
51. The agreed methodology for the study comprised an initial element of self-assessment which acted as a clear signpost for subsequent fieldwork. The fieldwork concentrated on the identification of barriers, potential solutions and good practice that could be shared between authorities.
52. This approach enabled an assessment of progress at each Police Authority covering the following:
- working together as the Welsh public service;
  - making better use of resources;
  - putting the citizen at the centre (customer service and public engagement); and
  - preparing the workforce.
53. In concluding my initial work I concluded that the Authority and Force are making good progress in implementing the *Making the Connections* agenda, particularly in working together, customer service and public engagement although there is still scope to embed more of the *Making the Connections* principles in practice:
- The Authority and Force have a track record of widespread implementation of effective joint working and have delivered successful outcomes. There is commitment to a strategic priority to progress this agenda to maximise the benefits for local citizens.

- The Authority and Force have made good progress in successfully implementing a range of customer service improvements, partly in response to the Police Charter. Gwent Police is committed to improving both the range of services provided and access to services.
  - The Authority and Force are putting into practice their commitment to embed the concept of public engagement within the culture of everyday working.
  - The Authority and Force are making progress in preparing the workforce to meet future challenges, with plans in place to make significant changes in the way business is delivered with strong commitment to address cultural changes across the Force.
54. The Wales Audit Office intends to build on this initial work by undertaking a study into the use of assets across the Welsh public service. The potential efficiency gains from reviewing the configuration and use of assets are significant and the potential gains from joint working in this area are also significant. There is a unique opportunity to:
- promote better use of assets at the institutional and broader community level; and
  - identify and share good practice.
55. We intend to examine asset management across the Welsh public services over a three-year period. Initially we will examine if the Welsh public services are collectively ensuring that their approach to fleet and vehicle asset management makes the best use of resources to support improvements in service delivery.

## Appendix 1

## Auditor's report on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources in 2006/2007

### Conclusion on the Authority's arrangements for the year ended 31 March 2007 for securing economy, efficiency and effectiveness in its use of resources

#### The Authority's responsibilities

The Authority is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources, and to ensure proper stewardship and governance. The Authority is also responsible for regularly reviewing the adequacy and effectiveness of these arrangements.

#### Auditor's responsibilities

I have a responsibility under section 17(2) of the Public Audit Wales Act 2004, to conclude from my audit of the Authority's annual accounts and other relevant information whether I am satisfied that it has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. For the purposes of my work in this area, I have assessed 'proper arrangements' as principally comprising an organisation's corporate performance management and financial management arrangements, significant elements of which are defined in paragraph 48 of the Auditor General's Code.

I report if significant matters have come to my attention which prevent me from concluding that the Authority has made such proper arrangements. In carrying out my work, I have not considered whether the arrangements in place represent all those that could be in place. I am also not required to consider, nor have I considered as part of this aspect of my work, the effectiveness of the arrangements in place in securing value for money during the year under review.

#### Conclusion

The following conclusion has been based on, and limited to, work carried out as part of my audit of the 2006/2007 accounts, together with any other information that I have considered to be relevant to my examination, to establish, in all significant respects, what arrangements the Authority had in place during the year to support the achievement of its responsibility to secure economy, efficiency and effectiveness in its use of resources.

Based on the Authority's Statement of Internal Control and as a result of the work carried out, as described above, as part of my audit of the 2006/2007 accounts, and all other information that I have considered to be relevant, I am satisfied overall as to the existence of the arrangements that the Authority had in place during the year to support the achievement of its responsibility for securing economy, efficiency and effectiveness in its use of resources. I have also raised various issues with the Authority, and made recommendations to improve its arrangements. These matters are further discussed and explained in the Annual Audit Letter.

Anthony Barrett  
Appointed Auditor  
28 January 2008

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## Appendix 2

## Criteria for assessing the Authority's arrangements during 2006/2007 for securing economy, efficiency and effectiveness in its use of resources

Corporate performance management and financial management arrangements	Questions on arrangements
<b>Establishing objectives, determining policy and making decisions</b>	1. Has the Authority put in place arrangements for setting, reviewing and implementing its strategic and operational objectives?
<b>Meeting needs of users and taxpayers</b>	2. Has the Authority put in place channels of communication with users and taxpayers, and other stakeholders including partners, and are there monitoring arrangements to ensure that key messages about services are taken into account?
<b>Compliance with established policies</b>	3. Has the Authority 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>Managing operational and financial risks</b>	4. Has the Authority put in place arrangements to manage its significant business risks?
<b>Managing financial and other resources</b>	5. Has the Authority put in place arrangements to evaluate and improve the value for money it achieves in its use of resources?
	6. Has the Authority put in place a medium-term financial strategy, budgets and a capital programme that are soundly based and designed to deliver its strategic priorities?
	7. Has the Authority put in place arrangements to ensure that its spending matches its available resources?
	8. Has the Authority put in place arrangements for managing and monitoring performance against budgets, taking corrective action where appropriate, and reporting the results to senior management and Authority members?
<b>Monitoring and reviewing performance</b>	10. Has the Authority 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 Authority members?
	11. Has the Authority put in place arrangements to monitor the quality of its published performance information, and to report the results to Authority members?
<b>Proper standards of conduct etc</b>	12. Has the Authority put in place arrangements that are designed to promote and ensure probity and propriety in the conduct of its business?

## Appendix 3

**Reports delivered during the 2006/2007 audit**

<b>Report</b>	<b>Date</b>
Audit Strategy	March 2007
Crime Data Quality	July 2007
Police Use of Resources	November 2007
Financial Accounts Audit and Report to Those Charged with Governance	September 2007
Annual Audit Letter	December 2007

## Appendix 4

## Audit fees

Your 2006/2007 audit fees were based on the risks identified and an assessment of the work needed to address those risks. They are currently expected to be in line with those set out in your Audit Strategy as summarised below, on the basis that some work remains in progress.

**Audit fees 2006/2007 (excluding VAT)**

	2006/2007 planned (£)	2006/2007 expected actual (£)
Accounts	44,700	44,700
Performance audit	20,800	20,800
<b>Total</b>	<b>65,500</b>	<b>65,500</b>





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