

**PWYLLGOR ARCHWILIO A SICRWYDD RISG
AUDIT AND RISK ASSURANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	11 February 2025
TEITL YR ADRODDIAD: TITLE OF REPORT:	Counter Fraud Update
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Huw Thomas, Director of Finance
SWYDDOG ADRODD: REPORTING OFFICER:	Ben Rees, Head of Counter Fraud

**Pwrpas yr Adroddiad (dewiswch fel yn addas)
Purpose of the Report (select as appropriate)**

Er Gwybodaeth/For Information

**ADRODDIAD SCAA
SBAR REPORT**

Sefyllfa / Situation

This report provides to the Audit and Risk Assurance Committee an update on the Counter Fraud work completed within Hywel Dda University Health Board (HDdUHB). This ensures compliance with the Welsh Government Directives for Countering Fraud in the NHS and the NHS Counter Fraud Authority Requirements of the Government Functional Standard GovS 013: Counter Fraud.

The report will present a breakdown as to how resource has been used within Counter Fraud, alongside an overview of key work areas completed against the 4 NHS Counter Fraud Authority standard areas.

Cefndir / Background

Main Report:
To evidence the provision of services within a sound governance framework.

Asesiad / Assessment

Main Report:
The Health Board is compliant with the Welsh Government Directives.

Argymhelliad / Recommendation

The Audit and Risk Assurance Committee is invited to receive for information the Counter Fraud Update Report and appended items.

**Amcanion: (rhaid cwblhau)
Objectives: (must be completed)**

Committee ToR Reference: Cyfeirnod Cylch Gorchwyl y Pwyllgor:	3.2 In particular, the Committee will review the adequacy of:
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	3.2.4 the policies and procedures for all work related to fraud and corruption as set out in National Assembly for Wales Directions and as required by the Counter Fraud and Security Management Service.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not applicable.
Parthau Ansawdd: Domains of Quality Quality and Engagement Act (sharepoint.com)	3. Effective 4. Efficient
Galluogwyr Ansawdd: Enablers of Quality: Quality and Engagement Act (sharepoint.com)	4. Learning, improvement and research
Amcanion Strategol y BIP: UHB Strategic Objectives:	3. Striving to deliver and develop excellent services 6. Sustainable use of resources
Amcanion Cynllunio Planning Objectives	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Objectives Annual Report 2021-2022	10. Not Applicable

Gwybodaeth Ychwanegol: Further Information:

Ar sail tystiolaeth: Evidence Base:	Counter Fraud Workplan
Rhestr Termiau: Glossary of Terms:	CF – Counter Fraud CFS Wales – Counter Fraud Services Wales FRA – Fraud Risk Assessment LCFS – Local Counter Fraud Specialist/s LPE – Local Proactive Exercise PPV – Post Payment Verification NHS CFA – NHS Counter Fraud Authority NWSSP – NHS Wales Shared Services Partnership
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg Parties / Committees consulted prior to Audit and Risk Assurance Committee:	Not applicable.

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Not applicable.
Ansawdd / Gofal Claf: Quality / Patient Care:	Not applicable.
Gweithlu: Workforce:	Not applicable.
Risg: Risk:	Not applicable.
Cyfreithiol: Legal:	Not applicable.
Enw Da: Reputational:	Not applicable.
Gyfrinachedd: Privacy:	Not applicable.
Cydraddoldeb: Equality:	Not applicable.



HYWEL DDA UNIVERSITY HEALTH BOARD

COUNTER FRAUD UPDATE

For Presentation 11 February 2025

The NHS Protect Standards are set in four generic areas:

- Strategic Governance
- Inform and Involve
- Prevent and Deter
- Hold to Account

AREA OF ACTIVITY	Resource Allocated (days) 2023/24	Resource Used (days) as at 28/01/2025	Resource Used (Percentage as at 28/01/2025)
STRATEGIC GOVERNANCE	40	37	92%
INFORM AND INVOLVE	85	77	90%
PREVENT AND DETER	120	96	88%
HOLD TO ACCOUNT	175	150	85%
TOTAL	420	312	85%

Work Area	<i>Summary of work areas completed</i>
Inform and involve	<ul style="list-style-type: none"> • All new inductees have completed the Health Board’s induction programme and the Counter Fraud mandatory training programme. The Health Board’s Learning and Development Department are currently undertaking a review of Mandatory Training and have queried with Counter Fraud as to whether the existing Counter Fraud E-Learning package needs to remain mandatory. In response, Counter Fraud have advised Learning and Development that the e-learning package currently in place needs to remain mandatory. The package provides the Health Board with assurance that relevant training is both provided and completed by all employees, ensuring compliance with both Government Functional Standards and Welsh Government directions. Counter Fraud have been asked to present their case to the Mandatory Training Group on 4 February 2025. A verbal update of the outcome will be provided to the Committee. • Counter Fraud content was delivered to Nurses by way of presentations on the Medicines Management programme and the Overseas Nurses Induction. • Alerts associated with emerging risks have been communicated to key stakeholders; these included information on fraudulent transactions via credit card machines and a recent threat associated with persons unknown impersonating medical professionals to work agency Nurse and HCSW shifts. • Counter Fraud currently sit on the quarterly HDdUHB Local Intelligence Network (LIN), during which advice is provided on current fraud trends associated with Controlled Drugs. Where applicable, relevant advice, including raising awareness of Fraud in the NHS, is provided.
Prevent and deter	<ul style="list-style-type: none"> • The Public Sector Fraud Authority (PSFA) – part of the UK Government’s Cabinet Office and HM Treasury – oversees the National Fraud Initiative (NFI) across the UK. Audit Wales leads the exercise in Wales under the

Auditor General's powers in the Public Audit (Wales) Act 2004. The Auditor General's Code of Data Matching Practice summarises the key legislation, and controls, governing the exercise in Wales. The Auditor General has mandated that unitary local authorities, NHS bodies, police forces, and fire and rescue authorities participate in the NFI. NFI helps prevent and detect fraud by sharing and matching sets of data electronically. Further information on the initiative can be found here, [National Fraud Initiative | Audit Wales](#).

Partial data associated with the 2024/25 NFI was released towards the end of December 2024, with the remaining data being released week commencing 13 January 2025. In preparation, Audit Wales asked that a self-appraisal checklist is completed and shared with ARAC. In response, Appendix 1 has been completed and submitted for the Committee's attention.

Historically, work associated with the initiative has been undertaken by Counter Fraud and NWSSP; however, as highlighted in the checklist, assistance will be required from other departments to facilitate its completion.

- A pro-active exercise has commenced into governance procedures surrounding Right to Work checks undertaken by contractors who are awarded work via NWSSP design for life construction frameworks. Further details are included within the In-Committee report.
- Earlier in the year, a Fraud Risk Assessment was undertaken in connection with a Fraud Prevention Notice linked to Impersonating Medical Professionals. In recent weeks, further alerts from NHS England have identified that this issue remains prevalent and therefore a review of the risk will take place, and the effectiveness of the Health Board's controls reviewed by way of three exercises:
 1. Undertake a review of the existing Risk Assessment - a copy of the completed risk assessment has been appended to the In-Committee report. The risk has been assessed as low.
 2. Two workers, one shift - this exercise will look to review the Health Board's internal systems, specifically scenarios where two persons are said to have worked the same shift. In these circumstances, there is a risk that a person with genuine credentials will have booked and been allocated a shift, but a different

	<p>worker arrives on the day. The risk is that this person is unknown to the Health Board and is impersonating another. The exercise will look to demonstrate that Wards / Nurse Bank are allocating one person per booking reference and where the shifts are split, a rationale for doing so is being recorded on the rostering system.</p> <p>3. Identification Checks - the exercise will look to verify the identity of those on duty on specific times and dates. A sample of workers will be identified as working via an agency on a given date. Counter Fraud will then attend the sites and verify the identity of those working by way of examining identification badges and cross referencing with known data supplied by the Nursing agency concerned. As part of this exercise, Health Board employees responsible for inducting new agency staff at a ward level will be reminded of the need to undertake an appropriate local induction, which should include the checking of identity / identification and appropriate uniform.</p>
<p>Hold to Account</p>	<ul style="list-style-type: none"> • New referrals have been received into the department over the last two months, with significant work being undertaken. A detailed report of all new, existing, and closed investigations has been provided to the Committee via an In-Committee report.
<p>Strategic Governance</p>	<ul style="list-style-type: none"> • Quarterly statistics have been submitted to Counter Fraud Service (CFS) Wales and in compliance with WG directions. CFS Wales have produced their quarterly report, which has been appended to the In-Committee report. • The LCFS attended a quarterly PPV meeting, during which issues relating to current error trends were raised and discussed, with a view to identifying potential risk areas. These meetings will continue throughout the year.

Report Provided by:
Ben Rees - Lead Local Counter Fraud Specialist
For presentation; 11 February 2025

Report agreed by:
Huw Thomas
Director of Finance

National Fraud Initiative Self-Appraisal Checklist

Date issued: November 2024

Version: Final

Document reference: 4608A2024.

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About the National Fraud Initiative

- 1 The National Fraud Initiative (NFI) is a biennial UK-wide counter-fraud exercise. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, which might suggest the existence of fraud or error.
- 2 Fraud, error, and overpayment outcomes valued at £7.1 million were recorded by participants for the [NFI 2022-23 exercise](#). Beyond any financial savings, the benefits of participation and reviewing data matches include the assurances that NFI results can provide around systems of internal control. NFI results may also highlight areas for improvement.
- 3 The [Public Sector Fraud Authority \(PSFA\)](#) – part of the UK Government's Cabinet Office and HM Treasury – oversees the NFI across the UK. Audit Wales leads the exercise in Wales under the Auditor General's powers in the [Public Audit \(Wales\) Act 2004](#). The Auditor General's [Code of Data Matching Practice](#) summarises the key legislation, and controls, governing the exercise in Wales.
- 4 The Auditor General has mandated that unitary local authorities, NHS bodies, police forces, and fire and rescue authorities participate in the NFI. Other organisations participate on a voluntary basis, such as the Welsh Government and some Welsh Government arm's length bodies.
- 5 Information about the NFI is also available on the [Audit Wales website](#).

About this document

- 6 The NFI is one aspect of an organisation's counter-fraud arrangements. We have prepared this checklist to help participating bodies self-appraise how they are engaging with the NFI.
- 7 We encourage all participating bodies to complete the checklist and present it to those charged with governance to support scrutiny of their NFI arrangements.

Self-appraisal checklist

Leadership, commitment, and communication				
		Yes / Partly / No	Comments / action required	If action is required, who by and when?
1	<p>Are we committed to the NFI?</p> <p>Has the council / board, those charged with governance and senior management expressed support for the exercise and has this been communicated to relevant staff?</p>	Yes	<p>Activity associated with the NFI, namely Payroll related matches, is included in the Counter Fraud Service annual work plan.</p> <p>NHS Wales Shared Services Partnership undertake work associated with Procurement on behalf of each NHS Wales Health Board.</p> <p>Work will commence on publication of the data and will continue throughout the year.</p>	<p>Counter Fraud and NWSSP Procurement will complete necessary actions in line with the required timeline outlined by the initiative.</p> <p>However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.</p>
2	<p>Have we committed specific resources to support the overall management of the NFI?</p> <p>If information is available, how much time was spent by the Key Contact on the last exercise, and how much has been allocated for the next exercise?</p>	Yes	<p>Counter Fraud Specialists, of which there are two, will undertake the necessary work, which is categorised as Preventative Activity.</p> <p>Whilst there is not specific allocation for NFI on its own, a total of 120 days has been allocated to all Preventative activities.</p>	<p>Counter Fraud and NWSSP Procurement will complete necessary actions in line with the required timeline outlined by the initiative.</p> <p>However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.</p>

3	Is our NFI Key Contact the appropriate officer for that role, i.e. has sufficient authority to ensure the NFI exercise is delivered effectively?	Yes	The Key contact is currently the Head of Local Counter Fraud Services, who will report on the progress of activity undertaken to the Audit, Risk and Assurance Committee (ARAC).	Not applicable
4	Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes	Where an offence or risk is identified, the matter is reviewed and if applicable reported to ARAC and the appropriate service lead in line with Health Board risk management procedures.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative, with feedback provided to ARAC via an in-committee report.
Planning and preparation				
5	Do we plan properly for all aspects of the NFI exercise and set our own internal deadlines?	Yes	As previously stated, activity associated with the exercise has been included within the Counter Fraud annual work plan, with regular progress reviews being undertaken throughout the year.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.
6	For the NFI 2024-25 exercise, did we provide all NFI data on time using the secure data file upload facility properly?	Yes	Yes, NWSSP submitted data for all NHS Wales Health Boards and all payroll data was obtained directly from ESR via each health board's VPD code.	Actions to be completed by NFI and NWSSP Procurement in compliance with guidance provided.
7	For the NFI 2024-25 exercise, did we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes	We confirm that all appropriate steps have been taken to inform individuals about the collection and use of their personal data in accordance with the requirements of the General Data Protection Regulation and the Data Protection Act 2018 and, in particular, to inform individuals that personal data will be disclosed to fraud prevention (and/or detection bodies) for the purpose of assisting the prevention and detection of fraud.	Actions were undertaken by counter Fraud in August and September 2024 and documented within NFI.

8	Do we review our Data Quality results before starting our investigations? ¹	Yes	Yes, this will be completed following NFI's publication of the data, which is expected sometime on or after the 20 December 2024.	The LCFS is to review data quality by the end of January 2025.
9	Do staff take time to read the guidance that is provided on how to follow up the NFI matches (which are especially important for those users encountering the NFI for the first time), and do they consult the NFI team if they are unsure about how to record outcomes?	Yes	NFI training has been provided to both Counter Fraud Specialists. Where assistance is sought, access to NFI is granted and relevant training is provided.	Not applicable.
10a	Have we considered using the point of application data matching service offered by the NFI team (App Check) to improve internal controls and prevent fraud and error from happening?	Yes	Upon review, current App Check services allow HDdUHB to undertake payroll to payroll checks, which are already part of the exercise data provided. It appears from the literature provided by NFI, App Check is more relevant to those charged with processing benefit, housing, or other claim applications, such as blue badge applications.	Not applicable.
10b	If not using App Check, is there a clear rationale for this?	N/A	Currently available, however, only Payroll Data is viewable / provided by NFI.	Not applicable.
Effective follow-up of matches				
		Yes / Partly / No	Comments / action required	If action is required, who by and when?

¹ The Data Quality module could indicate that there are issues with the data submitted that may have affected some of the matches. The module can be accessed from the relevant National Exercise page of the web app.

11	Have we documented our approach for risk assessing data match reports and investigating data matches? ²	No.	This activity will be undertaken following release of the data and analysis of the risks identified.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative. However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.
12	Does our approach give priority to local fraud risks? ³	Partly.	Where applicable, all risks will be managed, however, where a local risk is identified and an investigation instigated, priority will be given to prevent loss or further offending.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative. However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.

² We do not expect organisations to look at every data match or report. Instead, they should prioritise which matches to look at and the order in which they are followed up. They may want to assess your matches by fraud risk area and then by match risk scores. Alternatively, they may want to set up bespoke filters using the filter tool. Matches not investigated should be Closed – Not Selected for Investigation.

³ We suggest that the NFI Key Contact (with support from Internal Audit/Counter Fraud) should review the organisation's overall control environment and systems. Existing internal audit reports and/or your organisation's risk register should assist this review. We advise prioritising data match reports that are linked to areas that have unknown or weak internal controls or areas that have had historical instances of fraud. Organisations should also look back to see which reports in a previous exercise gave them outcomes.

13	Does our approach give priority to following up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud or error is not stopped quickly? ⁴	Yes	As above. In addition, NFI attribute a risk score to each match identified by them. As such, all payroll matches for completion by Counter Fraud will be processed in order of priority, from high to minimal risk (as risk scored by NFI).	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative. However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.
14	Are sufficient resources and expertise available at the right time to maximise the outcomes of the NFI exercise? ⁵	Yes	Both data set and investigative leads have been appointed. NWSSP Procurement taking the lead on all procurement related data match sets and Counter Fraud on all Payroll data match sets. Please note, should NWSSP procurement identify a match of concern, the matter will be raised with both the NWSSP and HDdUHB Counter Fraud specialist. Where no criminal activity is suspected, but honesty and integrity issues linked to an employee have, a report will be completed, and a referral made outside of NFI to the relevant service lead and Workforce & OD department.	Counter Fraud, Workforce & OD and NWSSP Procurement will undertake necessary actions in line with the required timeline outlined by the initiative.

⁴ Use the tools within the web application, such as the filter and sort options or data analysis software, to help prioritise matches deemed the highest risk.

⁵ When nominating users to investigate matches, organisations should choose the person with the most knowledge about the dataset. For example, trade creditors matches are best dealt with by a nominated person in internal audit or the accounts payable team. We also suggest assigning a user to act as lead dataset contact for each dataset your organisation submits, so that, if necessary, other NFI participants can contact the most suitable person to assist their investigation. If organisations do not nominate a lead dataset contact, the default contact will be the Key Contact.

15	Does the Key Contact coordinate investigations across internal departments to prevent duplication of effort or delays in identifying overpayments and ensure all relevant actions are taken, for example, organising joint investigation of single person discount matches involving housing benefit?	Yes	<p>Yes, all criminal investigations, where the Health Board is the victim of a crime, are investigated by Counter Fraud. Where a criminal offence has not been committed, but integrity issues linked to an existing employee have, the matter will be referred to the Health Boards Workforce & OD department for review.</p> <p>Additionally, all cases are referred to Counter Fraud Services Wales for review, who will, if applicable, take ownership of the investigation should the necessity arise. All cases that are selected for investigation are monitored by Counter Fraud Services Wales, who will review and if applicable authorise progression to the Crown Prosecution Service or closure of the case.</p>	Counter Fraud and where necessary, Workforce & OD, will complete necessary actions in line with the required timeline outlined by the initiative.
16	(In health bodies) Are we drawing appropriately on the help and expertise available from NHS Counter Fraud Service Wales?	Yes	As above.	As above.
17	Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular?	Yes	With regards to Payroll data, a process of review is undertaken which looks to identify lines of enquiry associated with both criminal offences and issues where applicable, internal disciplinary matters. All outcomes are recorded on NFI, this includes the need for a Workforce & OD referral and or identification of any system weaknesses.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.
18	Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes	<p>Where system weakness or risks are identified, outcomes are recorded and where appropriate reported to ARAC. This process will include, where applicable, a risk assessment of any weaknesses identified and appropriate controls to mitigate future occurrence.</p> <p>Note, any risk identified will need to be reviewed and if applicable recorded in line with Health Board procedures. Any risk theme identified by the LCFS will be recorded,</p>	<p>Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.</p> <p>However, assistance to complete tasks will be required from various departments within the organisation. Any</p>

			reported to ARAC, and communicated to the risk owner for an assessment.	assistance will be made in writing and outcomes recorded.
19	Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties/cautions or reporting to the Police or NHS Counter Fraud Service Wales) or errors are identified, e.g. recovering funds?	Yes	Yes, all criminal investigations where the Health Board is the victim are investigated by Counter Fraud. Where a criminal offence has not been committed, but integrity issues have, the matter will be referred to the Health Board's Workforce & OD department for review. Additionally, investigations commenced are referred to Counter Fraud Services Wales for monitoring and review.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative. However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.
20	Do we respond promptly to enquiries from other organisations that take part in the NFI? ⁶	Yes	Requests from third parties are actioned as soon as possible and where applicable, statements are provided from the Counter Fraud Specialist.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative. However, assistance to complete tasks will be required from various departments within the organisation. Any assistance will be made in writing and outcomes recorded.
Recording and reporting				

⁶ The web application shows the number of shared comments which require a response (Outstanding Actions). These responses should be prioritised if they relate to an ongoing investigation so that it can be progressed promptly.

		Yes / Partly / No	Comments / action required	If action is required, who by and when?
21	Are we recording outcomes properly in the secure website and keeping it up to date?	Yes	Outcomes will be recorded in line with NFI guidance. Where a criminal case is instigated, the investigation will be logged centrally via Clue 3, a crime management tool used by CFS Wales and the Counter Fraud Authority.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.
22	Do we provide appropriate and regular feedback to senior management, board / council members and those charged with governance on NFI activity and outcomes?	Yes	Bi-monthly NFI update reports will be submitted to ARAC via the in-committee session. This will include details of any criminal investigations commenced during the reporting period.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.
23	Do we provide those charged with governance assurances that the reasons for fraud and error happening are understood and that action is taken to address them and improve internal controls?	Yes.	Quarterly NFI update reports will be submitted to ARAC via the in-committee session. This will include details of any criminal investigations commenced during the reporting period.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.
24	Where we have not submitted data or not used the matches returned to us, e.g. council tax single person discounts, are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?	Not applicable.	Required data is submitted and reviewed.	Not applicable
25	Do we publish, as a deterrent, internally and externally the outcomes of the NFI exercise?	Yes.	As stated, bi-monthly updates on progress undertaken by Counter Fraud will be provided to ARAC via the in-committee session. This will include details of any criminal investigations commenced during the reporting period. Upon conclusion of a successful criminal case, details of the offence are publicised via awareness materials. In addition, Counter Fraud will publicise any other non-criminal outcomes upon conclusion of the exercise.	Counter Fraud will complete necessary actions in line with the required timeline outlined by the initiative.

26	If, out of preference, we record some or all outcomes outside the secure website, have we planned to inform the NFI team about these outcomes? ⁷	Not applicable.	All outcomes will be recorded on NFI, unless the outcome date falls after the closure of the exercise.	Not applicable

⁷ Although preferable for all NFI work to be recorded within the secure web application, we appreciate there may be instances when organisations need to do work on the matches outside it. As soon as data is extracted from the secure NFI web application organisations are responsible for the security of the data, including avoiding inappropriate disclosure and ensuring it is destroyed when no longer needed. Therefore, we only advise exporting data when it is essential to do so.



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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.