



WALES **AUDIT** OFFICE

SWYDDFA **ARCHWILIO** CYMRU

Annual Audit Report 2013

Public Health Wales NHS Trust

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Status of report

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The team who delivered the work comprised Matthew Coe, Andrew Davies, Anthony Ford, Jeremy Saunders, Gabrielle Smith and David Thomas.

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Summary report

1. This report summarises my findings from the audit work I have undertaken at Public Health Wales NHS Trust (the Trust) during 2013.
2. The work I have done at the Trust allows me to discharge my responsibilities under the Public Audit (Wales) Act 2004 (the 2004 Act) in respect of the audit of accounts and the Trust's arrangements to secure efficiency, effectiveness and economy in its use of resources.
3. My audit work has focused on strategic priorities, as well as the significant financial and operational risks facing the Trust, and which are relevant to my audit responsibilities. More detail on the specific aspects of my audit can be found in the separate reports I have issued during the year. These reports are discussed and their factual accuracy agreed with officers and presented to the Audit Committee. The reports I have issued are shown in [Appendix 1](#).
4. The factual accuracy of this report has been agreed with the Interim Chief Executive and the Interim Director of Finance. It was presented to the Audit Committee on 18 December 2013. It will then be presented to a subsequent Board meeting and a copy provided to every member of the Trust Board. We strongly encourage wider publication of this report by the Trust Board. Following Trust Board consideration, the report will also be made available to the public on the Wales Audit Office's own website (www.wao.gov.uk).
5. The key messages from my audit work are summarised under the following headings.

Section 1: Audit of accounts

6. I have issued an unqualified opinion on the 2012-13 financial statements of the Trust, although in doing so I have brought several issues to the attention of officers and the Audit Committee.
7. I have also concluded that:
 - the Trust's accounts were properly prepared and free from materially misstatement;
 - the Trust had an effective control environment to reduce the risk of material misstatements to the financial statements; and
 - the Trust's significant financial and accounting systems were appropriately controlled and operating as intended.
8. The Trust achieved financial balance at the end of 2012-13, reporting a small surplus after delivering projected cost savings of £2.3 million.

Section 2: Arrangements for securing efficiency, effectiveness and economy in the use of resources

9. I have reviewed the Trust's arrangements for securing efficiency, effectiveness and economy in the use of its resources. My work has involved gauging progress that has been made in addressing the areas for further development identified as part of last year's Structured Assessment work. Performance audit reviews have also been undertaken on specific areas of service delivery. This work has led me to draw the following conclusions:

The Trust's financial planning and management work well and have contributed to the Trust consistently meeting its savings and statutory break even targets

10. The Trust continues to operate a sound approach to financial management with strategic planning being underpinned more effectively by financial and workforce information. The Trust's approach to financial management is embedded at directorate level with directorates responsible for delivering a balanced budget and generating cost savings. Budgets and savings are regularly monitored at both directorate and board level. The Trust is predicting breaking even for 2013-14 with savings of £1.3 million, of which £1.1 million are recurring.

In general, the Trust has good arrangements for governance and board assurance but work remains to strengthen some components of the governance framework, collect more feedback from service users and to further develop the information in the Annual Quality Statement

11. My review of the Trust's governance arrangements found that:
- the Trust continues to make good progress to address internal control and board assurance issues identified in previous Structured Assessments although some components of the governance framework still need to be strengthened;
 - the Trust is committed to listening to service users and staff, and acting on this feedback, although the Trust recognises it does not have enough information about the experiences of service users;
 - the Quality and Safety Committee provides effective scrutiny as part of the Trust's assurance framework and the Trust now needs to strengthen its approach to identifying divisional risks and to further develop the information in the Annual Quality Statement; and
 - the Trust has made effective use of the National Fraud Initiative to detect fraud.

My performance audit work has identified opportunities to secure better use of resources in a number of areas

- 12.** Key findings from my review of the Trust's use of resources found that:
- the Trust has continued to make good progress on areas for development identified in previous years' Structured Assessments; and
 - my reviews of the management arrangements within the screening and microbiology divisions have identified scope for improvement in a number of areas.
- 13.** The assistance and co-operation of the Trust's staff and members during the audit is gratefully acknowledged.

Detailed report

About this report

14. This Annual Audit Report to the Board members of the Trust sets out the key findings from the audit work that I have undertaken between December 2012 and November 2013.
15. My work at the Trust is undertaken in response to the requirements set out in the 2004 Act. That act requires me to:
 - examine and certify the accounts submitted to me by the Trust, and to lay them before the National Assembly;
 - satisfy myself that the expenditure and income to which the accounts relate have been applied to the purposes intended and in accordance with the authorities which govern it; and
 - satisfy myself that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
16. In relation to (c), I have drawn assurances or otherwise from the following sources of evidence:
 - the results of audit work on the Trust's financial statements;
 - work undertaken as part of my latest Structured Assessment of the Trust, which examined the arrangements for financial management, governance and accountability, and management of resources;
 - the Trust's self-assessment against the Governance and Accountability module of the Standards for Health Services in Wales;
 - performance audit examinations undertaken at the Trust;
 - the results of the work of other external review bodies, where they are relevant to my responsibilities; and
 - other work, such as data matching exercises and certification of claims and returns.
17. I have issued a number of reports to the Trust this year. The messages contained in this Annual Audit Report represent a summary of the issues presented in these more detailed reports, a list of which is included in [Appendix 1](#).
18. The findings from my work are considered under the following headings:
 - audit of accounts; and
 - arrangements for securing efficiency, effectiveness and economy in the use of resources.
19. [Appendix 2](#) presents the latest estimate on the audit fee that I will need to charge to cover the actual costs of undertaking my work at the Trust, alongside the original fee that was set out in the Audit Outline.

Section 1: Audit of accounts

- 20.** This section of the report summarises the findings from my audit of the Trust's financial statements for 2012-13. These statements are the means by which the organisation demonstrates its financial performance and sets out its surplus or deficit, recognised gains and losses, and cash flows. Preparation of an organisation's financial statements is an essential element in demonstrating appropriate stewardship of public money.
- 21.** In examining the Trust's financial statements, I am required to give an opinion on whether they give a true and fair view of the financial position of the Trust and of its income and expenditure for the period in question. In forming this opinion I considered whether the financial statements were:
- free from material misstatement whether caused by fraud or by error;
 - prepared in accordance with statutory and other applicable requirements, and comply with all relevant requirements for accounting presentation and disclosure.
- 22.** I am also required to provide an opinion on:
- the regularity of the expenditure and income; and
 - whether that part of the Remuneration Report to be audited is properly prepared; and
- 23.** In giving this opinion, I have complied with my Code of Audit Practice and the International Standards on Auditing (ISAs).
- 24.** In undertaking this work, auditors have also examined the adequacy of the:
- Trust's internal control environment; and
 - financial systems for producing the financial statements.

I have issued an unqualified opinion on the 2012-13 financial statements of the Trust, although in doing so, I have brought several issues to the attention of officers and the Audit Committee

The Trust's financial statements accounts were properly prepared and free from material misstatement.

- 25.** The Trust improved the quality of its working papers which were provided to us on a timely basis. Overall the draft accounts were of high quality and required fewer adjustments to them than in previous years.
- 26.** I am required by ISA 260 to report issues arising from my work to those charged with governance before I issue my audit opinion on the accounts. My Financial Audit Engagement Lead reported these issues to the Trust's Audit Committee on 6 June 2013. **Exhibit 1** summarises the key issues set out in that report.

Exhibit 1: Issues identified in the Audit of Financial Statements Report

Issue	Auditors' comments
Identified misstatements	We reported that there were no uncorrected misstatements and all corrected misstatements were summarised for the attention of the Audit Committee.
Concerns about the qualitative aspects of accounting practices financial reporting	We reported that there were no such concerns.
Significant difficulties encountered during the audit	We did not encounter any significant difficulties during the audit.
Significant matters discussed and corresponded upon with management that we need to report to the Trust	There were no such matters to be reported.
Other matters significant to the oversight of the financial reporting process	There were no other matters significant to the oversight of the financial reporting process that we needed to report.
Material weaknesses in the Trust's internal controls	We did not identify any material weaknesses in the Trust's internal controls.
Other matters	There were no other governance matters reported.

27. As part of my financial audit, I also undertook the following reviews:

- Whole of Government Accounts return – I concluded that the counterparty consolidation information was consistent with the financial position of the Trust at 31 March 2013 and the return was prepared in accordance with the Treasury's instructions; and
- Summary Financial Statements and Annual Report – I concluded that the summary statements were consistent with the full statements and that the Annual Report was compliant with Welsh Government guidance.

The Trust had an effective internal control environment to reduce the risk of material misstatements to the financial statements

- 28.** I reviewed the Trust's internal control environment, including monitoring of controls, risk assessment processes and information systems and associated control activities. My review found that the internal control environment provided a reliable basis for preparing the financial statements and this contributed to potential issues being discussed early in the audit process and reduced the number of corrections to the financial statements.

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- 29.** I also considered the work of internal audit and the work of the Audit Committee in its role of overseeing the financial reporting process. My review found that internal audit complied with the relevant internal auditing standards for the NHS in Wales and that there are some key areas where improvements are required to achieve further consistency. The new Internal Audit Charter was adopted by the Trust during the year and other planned developments are already underway which will further improve the service provided to health bodies in Wales. This includes the preparation of an Internal Audit Quality Manual, on an all-Wales basis.
- 30.** The work that I have undertaken supports the external auditor's opinion on the financial statements. This does not constitute an assessment of internal audit under the new Public Sector Internal Audit Standards (PSIAS). Under PSIAS (which came into effect on 1 April 2013) organisations are required, every five years, to conduct an external assessment of internal audit. This goes beyond the work that external audit undertake to place reliance upon, or take assurance from, the work of internal audit.

The Trust's significant financial and accounting systems were appropriately controlled and operating as intended

- 31.** I did not identify any significant weaknesses in the Trust's financial systems. Some minor weaknesses have been drawn to the attention of management.

The Trust achieved financial balance after reporting savings of £2.3 million

- 32.** The Trust achieved a retained surplus of some £10,000 in line with the forecast breakeven position. At the start of the financial year the Trust identified a funding gap of £2.3 million which it planned to address via a programme of cost savings. The savings were reported routinely as part of the Trust's monthly financial reporting process and monitored in detail each quarter.

Section 2: Arrangements for securing efficiency, effectiveness and economy in the use of resources

- 33.** I have a statutory requirement to satisfy myself that NHS bodies have proper arrangements in place to secure efficiency, effectiveness and economy in the use of their resources. I have undertaken a range of performance audit work at the Trust over the last 12 months to help me discharge that responsibility. This work has involved:
- reviewing the Trust's financial management arrangements, including the progress being made in delivering cost saving plans and their contribution to achieving financial balance;
 - assessing the effectiveness of the Trust's governance arrangements through my Structured Assessment work, with a particular emphasis on quality governance and the robustness of arrangements for improving service user experience
 - assessing the progress against areas of development identified in previous years' Structured Assessment, as well as the checking whether key controls in relation to data backups are in place; and
 - reviewing the effectiveness of the management arrangements with the Screening and Microbiology Services Divisions.
- 34.** The main findings from this work are summarised under the following headings.

The Trust's financial planning and management work well and have contributed to the Trust consistently meeting its savings and statutory break even targets

- 35.** In 2012-13, the Trust's financial strategy identified a financial gap of some £2.3 million. To close this gap, the Trust established a set of financial principles to be adopted by each directorate. This included efficiency savings across the Trust of some 1.5 per cent of expenditure and planned investment of 0.8 to one per cent annually. All directorates agreed to the financial principles thereby reinforcing the accountabilities and responsibilities of budget holders in managing their budgets and taking decisive action when financial pressures arose. The Trust broke even in 2012-13 reporting a small surplus of £10,000.
- 36.** There is a realistic plan to achieve financial balance in 2013-14, which is underpinned by realistic cost improvement plans. A key feature of these plans is the high level of recurring savings of some £1.1 million of the £1.3 million total savings identified in the 2013-14 financial strategy. The Trust has strengthened its accountability arrangements for delivering savings and savings progress is reported to the Board on a quarterly basis. These reports specifically focus on how the planned savings for each identified scheme are being delivered and what action is being taken where savings are not at the level planned.

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37. The Trust's 2012-13 financial strategy estimated that the medium-term financial pressures for the three years from 2012-13 to 2014-15 are some £8 million. While this continues to represent a significant financial challenge, the Trust has demonstrated a good track record of delivering its savings, including high levels of recurring savings. It has implemented sound processes in financial planning and monitoring that are pre-requisites for meeting this financial challenge.
 38. There are sound arrangements to allocate and monitor budgets, including monthly budget monitoring within directorates and Board reporting on a bi-monthly basis. Budget scrutiny meetings are held regularly throughout the year to supplement the regular review and challenge within directorates and via the executive team. The most recent Trust Financial Monitoring report forecasts a breakeven position for 2013-14 on total expenditure of some £103 million.
 39. The Trust recognises that operational pressures can affect the timing of when savings are delivered and has appropriate mechanisms in place to ensure the Trust-wide cost improvement plans are achieved. More work is being done by the Trust to ensure that operational activities drive the budget and not the other way around. This is important in ensuring the financial strategy is realistic and deliverable. We will continue to monitor progress in this area given its importance to the Trust going forward.

In general, the Trust has good arrangements for governance and board assurance but work remains to strengthen some components of the governance framework, collect more feedback from service users and to further develop the information in the Annual Quality Statement

The Trust continues to make good progress to address internal control and board assurance issues identified in previous Structured Assessments although some components of the governance framework still need to be strengthened

40. Previous structured assessment work identified the need for the Trust to set out a coherent board assurance system linked to strategic objectives and to review information needs as there were gaps in the information reported to the Board. Good progress has been made in addressing these challenges, such that in general the Trust has good arrangements for governance and board assurance.
41. The Trust concluded its work on the board assurance framework, which was approved by the Board in September and board members are generally satisfied with these assurance arrangements. Board members are confident that the Board is effective in its role although there has been a long-standing vacancy for a non-executive board member. This means that incumbent non-executive members are under increasing pressure and this position will not be sustainable going forward.

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42. While the Trust currently has a vacancy for a chief executive, well defined arrangements are in place to ensure business continuity. Beyond that, the Trust continues to strengthen its organisational structures to help deliver strategic priorities with the recent senior appointments to the Public Health Development Directorate and to the appointment of a Director of Nursing to the executive team. The Trust has also restructured the small HR & OD team, which ensures dedicated strategic and operational support is available to each of the Divisions.
 43. The information presented to the Board is improving and board members are confident that this information supports effective scrutiny. There is greater clarity about the purpose of papers presented to the Board. The Trust has developed a Quality and Delivery Framework, which sets out a mixture of quantitative and qualitative measures to assess performance internally and externally against strategic objectives and work is ongoing to develop appropriate performance measures where these are currently unavailable or not routinely reported.
 44. Internal controls in relation to statutory and mandatory training need to improve. There has been little demonstrable improvement in compliance with statutory and mandatory training, which the Trust openly acknowledges. The baseline audit to establish 'true' rates of compliance has not been carried out because of the introduction of the UK-wide core skills framework, which is now being used to map staff to the different levels of training needed. The Trust's arrangements for statutory and mandatory training are the subject of ongoing review by internal audit while compliance is regularly monitored by the Quality and Safety Committee.
 45. Our information governance work has found that the expected data backup controls are only partially in place. The Trust's draft backup and recovery policies have yet to be formally agreed and some plans and procedures for individual systems are out of date. Although backup regimes are in place, plans are still being developed to store data backups off site and monitoring of backups is variable with test restores carried out on an ad hoc basis and not part of a formal testing schedule.

The Trust is committed to listening to service users and staff, and acting on this feedback, although the Trust recognises it does not have enough information about the experiences of service users

46. The Trust acknowledges there are gaps in information on service user experience to help improve and shape services. At present, user experience is largely defined by the number of complaints and incidents received by the Trust. The Trust is currently mapping the different approaches it uses to capture service user feedback, both at an individual service user level and organisational level. Some areas of the Trust, such as screening services and Stop Smoking Wales, have well established methods for capturing and assessing feedback from service users but it is not always evident how this feedback is shaping service delivery or being used to assess organisational performance.

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47. There are clear corporate arrangements for managing and learning from concerns with a clear commitment to learn lessons. The Trust demonstrates a reasonably good level of compliance with the requirements of *Putting Things Right* and responsibility for managing and learning from concerns is retained centrally thereby ensuring a good level of corporate oversight. The Trust promotes a positive culture of learning from concerns with staff encouraged to report errors, near misses or incidents while board members are confident that the Trust has a track record of encouraging staff to identify and report concerns and incidents. Staff are also confident that action will be taken to put things right. The terms of reference for the Quality, Safety and Risk Management Group have recently been revised to ensure it becomes the hub for capturing and disseminating learning arising from concerns and incidents.
48. The Trust is strengthening the workplace culture to create an environment in which staff can raise concerns, share learning and suggest ideas for improvement. Over the last year, the Trust has organised a number of events for staff from across the organisation to suggest ideas, raise concerns or to consider the implications of the Francis Report on their work and the quality and safety of services provided. A forum has also been established where nursing and midwifery staff across the Trust can share ideas and ensure quality standards are reached and maintained. The appointment of a Director of Nursing also provides a mechanism for the Trust's nurses and midwives to escalate professional concerns.
49. The Trust is exploring opportunities to develop staff stories that can be shared with the Board, which would ensure that geographically dispersed staff can raise concerns with the Board. Although the nature of the Trust's business makes it difficult for executives and non-executives to carry out regular planned and unplanned walkarounds to see first-hand staff experience, the Board has taken positive action to travel and meet staff deployed in different parts of the Trust and at different locations.

The Quality and Safety Committee provides effective scrutiny as part of the Trust's assurance framework, although the Trust now needs to strengthen its approach to identifying divisional risks and to further develop the information in the Annual Quality Statement

50. The role of the Risk Management Group in quality and safety has been strengthened by ensuring the group's terms of reference reflect the need to address risks to quality and safety and making explicit the group's role in promoting learning. Board members report feeling informed about the quality of services most of the time. However, the Trust's approach to identifying and recording divisional risks needs to be reviewed and improved. It is not clear that risk registers are reviewed regularly. There are a number of long-standing risks with little change in risk score and again it is not clear whether the controls and remedial actions are effective in mitigating these risks. Not all risks identified are clearly linked to divisional objectives and some risks have been incorrectly identified and should be reported as an incident.

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51. The Quality and Safety Committee arrangements are providing the necessary scrutiny and challenge as part of the board assurance framework. The Committee reports on a timely basis and brings to the Board's attention any significant matters under consideration. The Committee is effectively managed and it makes good use of the information presented and actively seeks improvements to the way in which information is presented.
 52. The Trust delivered its first Annual Quality Statement on time but some information could be further developed. The Annual Quality Statement provides a good overview of the quality assurance systems and processes that are in place and acknowledges where weaknesses have arisen. To support ongoing improvements, the Trust needs to consider how it describes, in a meaningful way for the public, the impact and effectiveness of these assurance systems on the quality and safety of services, as well as the outcomes for service users. In addition, the Trust will need to reflect service user experience and how this information has helped improve and shape service developments.

The Trust has made effective use of the National Fraud Initiative to detect fraud

53. The National Fraud Initiative (NFI) is a biennial data-matching exercise that helps detect fraud and overpayments. It matches data across organisations and systems to help public bodies identify potentially fraudulent or erroneous claims and transactions. The Auditor General for Wales conducts data matching exercises in Wales under statutory powers contained in Part 3A of the Public Audit (Wales) Act 2004. The NFI is a highly effective tool in detecting and preventing fraud and overpayments, and helping organisations to strengthen their anti-fraud and corruption arrangements.
54. Participating bodies submitted data to the current NFI exercise in October 2012. The data was matched and the outcomes were released to participating bodies in January 2013.
55. The Trust continues to engage in NFI, investigating more than the recommended data matches generated by the NFI data matching exercise. The Trust's investigations did not identify any errors or fraud.

My performance audit work has identified opportunities to secure better use of resources in a number of areas

The Trust has continued to make good progress with workforce planning and organisational development

56. Last year, I reported that workforce planning arrangements were largely unchanged because demand for public health resource was not fully reflected in the Trust's strategic delivery plans. This year I found the Trust has made good progress.

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57. The Trust has updated its five-year strategy, streamlining the number of objectives. These objectives are more clearly aligned to three-year strategic delivery plans with workforce planning clearly integrated within these plans. Divisional directors and managers had to identify the workforce (and financial) implications for delivering the three-year plans. Although not yet in place the Trust is confident that it will be able to use the information to produce a robust workforce plan.
 58. The Trust held a series of 'Have Your Say' sessions in 2012 as part of a programme of organisational development. Staff requested clearer links between the strategic priorities and their own work and the revisions to the strategy are helping to clarify these links alongside the latest round of appraisal training.
 59. The Trust has responded quickly to address the findings from the NHS staff survey, drafting a plan of action on which staff could comment. It also aligned the actions with the actions being taken to address the themes from the 'Have Your Say' workshops. There are clear timescales for delivery with progress regularly monitored by the Board.
 60. The 'Have Your Say' workshops and the NHS staff survey identified management development as a weakness. The Trust is working to address these concerns and to strengthen management and leadership capability, starting by setting out clear expectations of what management and leadership means for the Trust.
 61. The 'Have Your Say' workshops have influenced the approach the Trust is taking to its accommodation strategy. The Trust is working towards rationalising its estate, much of it inherited from predecessor bodies, to ensure it is fit for purpose, cost effective, and supports staff to work in new ways to deliver strategic priorities.

My reviews of the management arrangements within the screening and microbiology divisions have identified scope for improvement in a number of areas

62. Lines of accountability within the screening division and its screening programmes are overly complex and resource intensive, which will not be sustainable going forward. Although there are clear lines of accountability within the division's senior management structure, greater clarity is needed around the director's role outside of the Trust. Overlapping responsibilities within programme delivery structures are also blurring lines of accountability and could be streamlined.
63. While performance, quality and risk are effectively monitored within the screening division, these arrangements are often duplicated and are overly complicated. Workforce plans identify the key challenges but business plans are not sufficiently aligned across the division and more could be done to benchmark costs across current programmes.
64. The Trust has had a clear vision for microbiology services for some time but it is only recently that detailed plans have been developed to take this vision forward. Microbiology laboratories are not yet organised as a single service, which means the current arrangements are not supporting the necessary service change and the arrangements for monitoring performance and service delivery are poorly developed.

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- 65.** The Trust has developed action plans to address the weaknesses identified and I shall be monitoring progress against these as part of my future programme of audit work at the Trust.

Appendix 1

Reports issued since my last Annual Audit Report

Report	Date
Financial audit reports	
Audit of Financial Statements Report	June 2013
Opinion on the Financial Statements	June 2013
Financial Statements Memorandum	September 2013
Opinion on the Summarised Financial Statements	September 2013
Performance audit reports	
Review of Management Arrangements within the Screening Division	January 2013
Overview of the arrangements for data backup	September 2013
Review of Management Arrangements within the Microbiology Division	November 2013
Structured Assessment 2013	December 2013
Other reports	
Outline of Audit Work 2013	March 2013

Appendix 2

Audit fee

The Outline of Audit Work for 2013 set out the proposed audit fee of £142,700 (excluding VAT). My latest estimate of the actual fee is in accordance with the fee set out in the outline.



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