

Agenda – Public Accounts and Public Administration Committee

Meeting Venue:	For further information contact:
Hybrid – Committee Room 5 Tŷ Hywel and video conference via Zoom	Fay Bowen Committee Clerk
Meeting date: 4 December 2024	0300 200 6565
Meeting time: 09.15	SeneddPAPA@senedd.wales

Private pre-meeting (09.00 – 09.15)

Public meeting (09.15 – 10.45)

- 1 Introductions, apologies, substitutions and declarations of interest**
(09.15)
- 2 Active Travel: evidence session with a representative of the Active Travel Board, Living Streets and Sustrans Cymru**
(09.15 – 10.45)
Rhiannon Letman-Wade, Deputy Chair – Active Travel Board
Ruth Billingham, Head of Campaigns and Public Affairs – Living Streets
Stephen Cunnah, Policy and External Affairs Manager – Sustrans Cymru

Research brief
- 3 Motion under Standing Order 17.42 (ix) to resolve to exclude the public from the remainder of this meeting**
(10.45)

Private meeting (10.45 – 11.30)



4 Active Travel: consideration of evidence

(10.45 – 11.00)

5 Forward work programme

(11.00 – 11.30)

Document is Restricted

Agenda Item 5

By virtue of paragraph(s) vi of Standing Order 17.42

Document is Restricted

Consultation on revision of the Code of Audit Practice of the Auditor General for Wales

November 2024

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Introduction

The Public Audit (Wales) Act 2013 requires the Auditor General for Wales to issue a Code of Audit Practice prescribing the way in which certain functions of the Auditor General are to be exercised. The Code is important because it sets out the manner in which public sector audit is undertaken in Wales, including by being the mechanism by which compliance with international auditing standards is required.

This consultation invites comments on a draft update of the Code of Audit Practice. Following consultation, a final version of the Code will be issued and published by the Auditor General to replace the current (2020) version of the Code.

If you require this publication in an alternative format and/or language, or have any questions about its content, please contact us using the details below. We welcome correspondence in Welsh and English, and we will respond in the language you have used. Corresponding in Welsh will not lead to a delay.

How to respond

Please respond by completing the response form available at this link by 27 January 2025. You may complete the form in either Welsh or English.

Alternatively, please send us your response in writing by post or email using the details below.

Code Consultation
Audit Wales
1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Email info@audit.wales

Telephone 02920 320 500

When responding to the consultation, please refer as far as possible to the relevant paragraphs of the draft Code.

Please do not feel that you need to comment on the entirety of the draft Code. We welcome brief responses addressing only those issues where you wish to put forward a view.

Confidentiality and data protection

Information provided in response to this consultation may be published or disclosed in accordance with access to information legislation (the Freedom of Information Act 2000, the UK GDPR and Data Protection Act 2018 and the Environmental Information Regulations 2004).

If you want any information that you provide to be treated as confidential, you should tell us why. If we receive a request for disclosure of information we will take full account of your explanation, but we cannot give any assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Auditor General or Wales Audit Office.

Personal data will be processed in accordance with the UK GDPR and Data Protection Act 2018. Where such data falls within the scope of a request for information from another person, the provisions of the relevant legislation will need to be considered in the particular circumstances. While no situation can be prejudged, this is likely to mean that information concerning senior officials and public figures is likely to be disclosed while the names and addresses of ordinary members of the public are likely to be withheld.



Summary of proposed changes to the Code

- 1 We have considered changes and other significant factors in the context in which audit and related functions are undertaken and whether the Code needs to be updated in response. These changes and factors include:
 - a resource constraints across the public sector;
 - b developments in technology, especially use of generative artificial intelligence;
 - c further development of international auditing standards and the Financial Reporting Council's Ethical Standard, and
 - d recent changes in legislation.

- 2 The key proposed changes are:
 - a **Strengthening emphasis on proportionality** - in the section on the four principles of public audit (paragraph 19), we have added a requirement on auditors to make good use of resources and to take a risk-based approach. We have also emphasised a requirement on auditors to take a proportionate approach in other particular areas, such as in taking account of and processing correspondence from the public (paragraphs 47 and 57(f), and paragraph 7 of Schedule 2).
 - b **Specific requirement for the application of professional scepticism** - this is a key requirement that is now emphasised in professional standards. Professional scepticism is fundamental to good quality audit and is now of even greater importance with the beginnings of the application of generative artificial intelligence to accountancy and finance. It is therefore appropriate that the need for professional scepticism is specifically reflected in the principles of public audit set out in the Code (paragraph 18).
 - c **Strengthening provisions on independence** - comparison of the existing Code with the latest version of the Financial Reporting Council's Ethical Standard indicates a need to put more emphasis on guarding audit independence. We have therefore, for example, in relation to audit liaison with regulators included a requirement for this to be done subject to professional and ethical requirements (para 21).

3 Other changes include:

- a inclusion of requirements to comply with the Ethical Standard in the case of work that facilitates performance comparison and the identification of good practice (paragraph 22(f)), in relation to exercising the functions of the Welsh Ministers (paragraph 6 of Schedule 1), providing advice and assistance to registered social landlords (paragraph 9 of Schedule 1), disclosing study information in respect of registered social landlords (paragraph 11 of Schedule 1) and referring social security matters to the Secretary of State (paragraph 13 of Schedule 1);
- b clarification of requirements for performance of the Public Sector Equality Duty, including making clear that engagement with persons representing the interests of persons sharing protected characteristics should be proportionate, and that auditors should make reasonable adjustments for persons with disabilities (paragraphs 23 and 56);
- c updating of the description of the bodies where the Auditor General has a duty to be satisfied as to proper arrangements for securing value for money so as to not exclude the Public Sector Ombudsman for Wales (paragraphs 27, 33 and 34);
- d applying the requirements that apply to value for money examination and study reports to other reports, such as public interest reports, so as to ensure consistent quality of reporting (paragraphs 34 and 44);
- e deletion of an unclear requirement for auditors to apply the sustainable development principle—this is replaced by a more specific requirement for auditors to consider in the design of studies opportunities to meet or support the Auditor General’s duties in terms of sustainable development examinations (paragraph 54(f), as well as considering opportunities in relation to satisfaction as to proper arrangements for securing value for money, Public Sector Equality Duty, the biodiversity duty and the socio-economic duty (paragraphs 54(g) and 54(h))—these changes also serve to increase the benefits of studies;
- f revision of value for money examination and study planning requirements to allow for studies to make recommendations for improving arrangements without necessarily developing methods to determine the extent to which value for money may be improved—determining the extent of such improvement is often not practical so that requirement is an unnecessary constriction of discretion (paragraph 55);
- g revision of requirements in respect of drawing conclusions at the end of fieldwork so as to confine the option of just presenting findings of fact to examinations or studies done under functions where such presentation is compatible with those functions (paragraph 59(a));

- h revision of requirements in respect of drawing conclusions so as to require consideration of robustness rather than just consistency (paragraph 59(b));
 - i updating to reflect changes in statute, such as by removing redundant references to Welsh Improvement Authorities in relation to studies and reflecting the forthcoming change to the Senedd's electoral cycle in relation to sustainable development examinations (paragraph 62);
 - j updating in respect of the name and work of the Public Accounts & Administration Committee, and to clarify that the Auditor General's and WAO's support to the Committee is not confined to advice on audit work (paragraph 1 to 2 of Schedule 1);
 - k inclusion of special inspections under section 95 of the Local Government & Elections (Wales) Act 2021 within the scope of the Code on a voluntary basis (paragraph 2(b) of Schedule 3).
- 4 Readers may be aware that in September 2024 the UK Comptroller & Auditor General published a revised code of audit practice, which came into force on 14 November 2024 and applies to local government and NHS audit in England. Those changes in the code chiefly concern actions to tackle the issue of delays in local public audit in England, and are interrelated with changes in legislation, especially the provision of "backstop dates" for particular years. This is in the context of only 12% of English local government bodies (not including the equivalents of town and community councils and other small bodies) receiving audit opinions in time to publish audited 2021-22 financial statements by 30 November 2022.
- 5 While Audit Wales has also had to deal with a backlog of audits, especially in relation to small bodies such as community councils, the situation with principal councils is not quite as concerning as it is in England. In Wales, all but 2 of the 22 principal councils' financial statements for 2021-22 were completed within the statutory timescales. There are therefore no proposals for changes in local government audit legislation in Wales in terms of backstop dates, nor proposed changes to the Code related to such dates.
- 6 The situation with town and community councils in Wales is, however, a matter of concern. In respect of accounts for 2021-22, 728 out of 735 (99%) town and community councils' audits were not completed within the statutory timeframes. It should however be borne in mind for context that the total annual expenditure of such councils is less than £0.06 billion, while the total annual expenditure of principal councils is some £8.5 billion.

- 7 There have been many reasons for the delays, but the most common (applying in 457 cases, 62%) was that town and community councils did not provide financial statements for audit by the statutory deadline (30 June 2022). In addition, many town and community councils providing financial statements by the deadline did not provide underlying accounting records and necessary underlying information by the deadline. In relation to these causes, the problem of delays with town and community council audits is not something that can be addressed through changes to the Code.
- 8 In a minority of cases, however, some delay can be attributed to additional work required to address concerns, such as objections to items of account raised by electors, or other matters raised by members of the public. While the expression of such concerns in many cases is a valuable source of information to inform the audit process, in other cases considerable time may be taken up by minor or irrelevant matters. We have therefore taken the opportunity to propose some changes to the Code to emphasise the particular need to take a proportionate approach in respect of correspondence from the public and the exercise of the following functions:
 - a The duty to give local government electors the opportunity to raise questions about the accounts;
 - b The duty to consider and decide upon objections received in relation to the accounts;
 - c The power to apply to the court for a declaration that an item of account is contrary to law;
 - d The power to consider whether to issue, and if appropriate to issue, an advisory notice or to make an application for judicial review;
 - e The duty to consider whether to report matters in the public interest.
- 9 In keeping with greater emphasis on proportionality and efficiency, we have taken the opportunity to clarify and shorten the text of the Code. We have removed unnecessary repetition and surplus description of statutory requirements, and we have rationalised the order of some of the text. Overall, the proposed updated Code is nearly 10% shorter than the existing Code. These changes are each of themselves rather minor, but they affect a lot of the text, which hinders providing a readily digestible text. To help focus on substantive changes we have highlighted such changes with shading.
- 10 Overall, the changes proposed to the Code not only reflect developments in professional standards but also encourage a more cost-effective approach.

Consultation questions

- 11 We should be interested in your views on the proposed updating of the Code. To help facilitate consultation, it may be helpful to consider the following questions:
- Q1 Do you agree with the overall increased emphasis on proportionality in relation to audit work?
 - Q2 Do you agree with the new explicit requirement for auditors to apply professional scepticism in their work?
 - Q3 Do you agree with the strengthened provisions for independence?
 - Q4 Do you agree with the particular emphasis on proportionality and efficiency in relation to dealing with correspondence from the public and the related functions of giving electors the opportunity to ask questions and considering objections?
 - Q5 Do you have any comments on any of the other proposed changes to the Code?
 - Q6 Do you have any comments on whether any of the proposed changes to the Code could affect people sharing protected characteristics or wish to highlight any other potential equality impacts?
 - Q7 Do you have any comments on whether any of the proposed changes to the Code could affect opportunities for people to use the Welsh language or affect treating the Welsh language no less favourably than the English language?
 - Q8 How do you think the Code could be revised so that it would have no or fewer adverse effects and more positive effects on opportunities for people to use the Welsh language or on treating the Welsh language no less favourably than the English language?

12 We look forward to receiving your views on the proposals.



Adrian Crompton

Auditor General for Wales

Mae'r ddogfen hon hefyd ar gael yn Gymraeg.

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Draft Code of Audit Practice

This Code prescribes how my audit and certain other functions must be discharged

- 1 I am the external auditor of most of the Welsh public sector. Audit examines the use¹ of public money on behalf of the Senedd and people of Wales to enable government to be held to account.
- 2 The Public Audit (Wales) Acts 2004 and 2013, the Government of Wales Acts 1998 and 2006, and a range of other legislation including the Well-being of Future Generations (Wales) Act 2015, provide the statutory basis for my work. Further information can be found in ‘A guide to Welsh public audit legislation’.
- 3 The Public Audit (Wales) Act 2013 requires me to issue a code of audit practice that prescribes the way in which my audit functions (and certain other functions) are to be carried out. The 2013 Act also requires my code to embody what appears to me to be best professional practice. This Code of Audit Practice (the Code) is designed to fulfil that purpose and replaces the Code issued in October 2020.
- 4 The functions to which this Code relates may be carried out by me or may be delegated to others².
- 5 The term ‘auditors’, as used in this Code, applies to:
 - a me, as Auditor General;
 - b employees of the Wales Audit Office working to perform my audit functions; and
 - c any person that the Wales Audit Office has contracted to perform such functions.
- 6 Auditors must apply the principles and requirements of this Code to their work, and in the process apply their professional judgement.

1 For brevity we refer to “use”, but this should be read as including all aspects of stewardship, i.e. not just spending, but also such matters as holding assets.

2 Under the 2013 Act, I must prepare a scheme to wholly or partly delegate any of my functions to an employee of the Wales Audit Office or a person who provides services to the Wales Audit Office.

- 7 *[The final issued Code will note that it has been developed following consultation and that it comes into force in respect of any audit on the commencement of that audit following the Code's publication.]*
- 8 Schedule 1 of this Code prescribes the way in which certain audit-related and non-audit functions are to be carried out. Some of these functions are included as required by the 2013 Act, and some are included because I consider such inclusion is appropriate.
- 9 Schedule 2 to this Code prescribes the way in which the audit of small bodies is to be undertaken.
- 10 Schedule 3 to this Code outlines the functions to which the provisions of this Code apply on a statutory basis, together with those functions that I have chosen to apply it to.
- 11 From time to time, I will issue supplementary guidance to auditors on the application of this Code, including arrangements for how compliance with this Code will be assessed.

The purpose of public sector audit is to report on the use of public money

- 12 In a democracy, government is accountable to the public and their elected representatives, including for the use of public money.
- 13 Independent audit of the activities of government and of the use of public funds is needed to inform the public and their representatives to support democratic accountability. External public sector auditors examine whether public money is properly accounted for and used well. As with most audit of accounts, public sector external audit usually involves providing an opinion on the truth and fairness of the accounts, but it usually also covers one or more of the following:
 - a regularity - whether public money is being used for approved purposes;
 - b propriety - whether public business is being conducted in a way that meets parliamentary³ and public expectations; and
 - c value for money - the economy, efficiency and effectiveness with which money is used, including with respect to policy objectives - or usually at least a public body's arrangements to secure value for money⁴.
- 14 In most respects, it is not part of my functions to question the merits of government policy, but I may examine the arrangements by which policy decisions are reached and consider the effects of legislation and guidance, and the implementation of policy.
- 15 External audit cannot, however, act as a substitute for governments' and other public bodies' own responsibilities. It does not replace the need for public bodies to obtain legal or other professional advice and to put in place effective internal control arrangements, including arrangements for internal audit⁵. It is for public bodies to ensure that their business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively⁶.

3 Parliamentary expectations include the expectations of the Senedd Cymru.

4 Requirements for the auditor to be satisfied that proper arrangements have been made by a public body are missing from most central government audit legislation, including that relating to the Welsh Government. The Auditor General does, however, have discretionary powers to examine economy, efficiency and effectiveness in the use of central government resources.

5 The internal audit function of a public body should carry out assurance and consulting activities designed to evaluate and improve the effectiveness of that body's governance, risk management and internal control processes.

6 For further information please see the Auditor General's *Statements of Responsibility* on our website.

Four principles underpin my audit work – being public focused, independent, proportionate and accountable

- 16 Alongside specific legal and professional requirements, four widely-recognised principles underpin my audit work. Auditors must carry out their work consistently in accordance with these principles.

Public focus

- 17 Public sector external audit is carried out on behalf of the public and is done in the public interest. It is essential for holding public bodies to account and so includes additional considerations, such as the regularity of transactions. The scope of public sector audit is therefore wider than that of the private sector. The interests of the public and their representatives are paramount in this audit work, and the public should therefore be engaged with its processes. Public sector audit outputs must provide sufficient coverage of the main areas of spending and risk, and they must be accessible and timely.

Independent

- 18 Audit must be, and be seen to be, independent. It must be carried out with integrity and in a way that is objective and impartial. It must therefore be carried out in accordance with relevant ethical standards and considerations, and with professional scepticism. Auditors must not be constrained by any particular interest in undertaking work. Auditors should report in public without being influenced by fear, and without favour.

Proportionate

- 19 Government and other service providers need to be given enough space to deliver. They need to be subject to sufficient, but not excessive, levels of scrutiny. Striking this balance is an important part of auditors' judgements in determining the nature, scope, scale and duration of audit work. Where permitted by statute, to make good use of resources, auditors must take a risk-based approach. While auditors must undertake certain tasks, including obtaining the information and explanations necessary to provide sufficient evidence, auditors are not expected to review all aspects of audited bodies' arrangements, systems or records. With regard to proportionality, auditors must consider the practical and resource implications of any recommendations that they develop from their work.

Accountable

- 20 Public sector auditors are publicly funded and are accountable for the stewardship of the resources provided to them. They must carry out their work in accordance with international and national standards⁷, where relevant, and must work economically, efficiently and effectively. Auditors must provide information about audit activity, in accordance with the legal and ethical framework, so that the public and audited bodies understand the purposes for which audit is being undertaken.

This Code prescribes the way auditors must carry out my functions

- 21 In addition to adhering to the four principles laid out in this Code, auditors must comply with the following requirements in carrying out their work:
- a conduct the work in accordance with quality standards that I set out from time to time in guidance;
 - b comply with ethical standards in force and that appear to me to be relevant;
 - c have regard to my annual plan priorities and strategic objectives and to further guidance and advice provided by me; and
 - d liaise effectively, **as far as is compatible with professional and ethical standards**, with regulators, inspectors and any relevant internal audit functions.

7 These are the Ethical Standard and International Standards on Auditing (ISAs) promulgated by the Financial Reporting Council and, in the case of work beyond the audit of financial statements, such as value for money examinations, the International Standards for Supreme Audit Institutions (ISSAIs)

22 Auditors must also:

- a plan and document their work, including ensuring that they:
 - i have a sound understanding of the legislation concerning the function that they are exercising;
 - ii have an overall understanding of the legislation, policies, guidance and models of governance that apply to the bodies they audit;
 - iii select or design methods of examination that provide sufficient relevant and reliable evidence to provide a report, where the function being exercised results in a report;
- b discuss the planned audit work with the relevant audited bodies at an early stage, where this is compatible with the purposes of the work - such discussion should explain the issues and risks that are relevant to the audit, and the expected costs⁸ - so that the audited bodies can facilitate an efficient audit, for example, by providing required information fully and promptly;
- c ensure that all data received or obtained is held securely and in compliance with statutory and other requirements relating to the collection and other processing of information;
- d inform third parties whose rights and interests may be materially affected by work that is to be undertaken of those aspects that are likely to affect them as far as is reasonably apparent;
- e review work plans throughout the audit and update as necessary;
- f seek, where compatible with the purposes of the work and the Ethical Standard, to obtain information that facilitates performance comparisons and identification of good practice, with a view to sharing these to support improvement in economy, efficiency and effectiveness, including, for example, quality of service;
- g make proportionate and reasonable efforts to bring recommendations contained in audit reports (and reports of the Senedd's Public Accounts & Public Administration Committee) to the attention of relevant persons, for example, in updates to local audit committees or their equivalent;
- h comply with other duties that apply in the course of exercising my functions, including performing the public sector equality duty⁹, acting compatibly with human rights¹⁰, treating the Welsh language no less favourably than the English language, complying with Welsh Language Standards and seeking to maintain and enhance biodiversity.

8 Fees for audit work must be charged in accordance with a scheme prepared by the Wales Audit Office and approved by the Senedd. Some work may be funded by supply (Senedd budget motion), which is also approved by the Senedd.

9 As set out in the Equality Act 2010: in the exercise of functions to have due regard for the need to eliminate discrimination, advance equality of opportunity and foster good relations.

10 The Auditor General and Wales Audit Office have a duty to protect the Article rights from the European Convention on Human Rights, brought into UK law by the Human Rights Act 1998.

- 23 To perform the Public Sector Equality Duty, auditors must:
- a undertake proportionate consultation with relevant stakeholders, including engagement with persons representing the interests of persons sharing protected characteristics, on how to meet this duty when planning and designing audit work relevant to such stakeholders;
 - b make reasonable adjustments and allowances for the needs of people involved or affected by audit work, such as people with disabilities employed by audited bodies;
 - c publish audit outputs in a form and style that complies with appropriate accessibility standards;
 - d report on equality and diversity issues where relevant and compatible with audit work; and
 - e support other public bodies in their scrutiny of equality and diversity, where such support is compatible with audit work and the Ethical Standard.
- 24 I have extensive legal rights of access to information and documents. Those rights are important for the proper exercise of my functions. Auditors must take a rigorous approach towards enforcing such rights, since the obstruction of access rights fetters their ability to properly carry out audit work and increases the costs of that work.
- 25 To avoid any potential misunderstanding when it appears that access rights are being obstructed, auditors must communicate the relevant rights to the person in question. If the person still seeks to obstruct access following this communication, auditors must, where I consider appropriate, pursue legal action to gain access to the relevant documents and recover any associated costs.
- 26 I am required to report to the National Crime Agency¹¹ any instances or suspicions of dealings in the proceeds of crime or terrorist financing (money laundering) encountered during the course of our work. To help ensure compliance with this duty, auditors must, throughout the course of their work, maintain an open mind as to the possibility of persons dealing in the proceeds of crime and report any knowledge or suspicion to the Audit Wales Money Laundering Reporting Officer. Auditors must also ensure that they comply with other specific reporting requirements¹².

11 Under the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.

12 Such as those required under the Companies Act 2006 and the Charities Act 2011.

Requirements in respect of particular functions

Satisfaction as to proper arrangements for securing economy, efficiency and effectiveness in the use of resources

- 27 Where I am required to be satisfied that a body has made proper arrangements for securing economy, efficiency and effectiveness ('value for money') in its use of resources, to enable me to conclude on such satisfaction, auditors must develop an annual programme of work for that purpose at each body. The programme must be proportionate and based on an assessment of the risks of the body not making proper arrangements, with the work focusing on the areas of greatest risk.
- 28 The programme must include review of the design of significant arrangements to secure value for money, and, where appropriate given the assessment of risk, testing of the operating effectiveness of those arrangements. As testing in one year may have ongoing relevance to the assessment of risk and other review work, the depth of coverage may vary from year to year.
- 29 In designing the programme, auditors must consider both corporate and service level arrangements, including strategic planning, financial planning, performance and risk management, workforce planning, asset management, collaborative working and overall governance.
- 30 In reviewing arrangements for securing value for money, auditors must pay particular attention to good governance and management practice, and auditors must follow any additional guidance that I may issue from time to time.

- 31 To the extent that they are relevant to arrangements for securing value for money, auditors must have regard to the following:
- a the results of the audit work undertaken on the financial statements, including related work, such as review of the annual governance statement and correspondence regarding the audited body;
 - b the results of other work I may carry out, including value for money examinations and studies, sustainable development principle examinations (under section 15 of the Well-being of Future Generations (Wales) Act 2015), certification of claims and returns, and data matching exercises;
 - c the results of the work of internal audit and of external review bodies where appropriate;
 - d the findings of my work in previous years where that remains relevant; and
 - e any other work that addresses matters not covered by the above, and which auditors consider necessary for me to discharge my responsibilities.
- 32 Where compatible with statutory and professional requirements, when undertaking work to examine arrangements, I will seek to integrate it with other work of the types listed above.
- 33 Auditors' work should be designed to provide sufficient assurance to enable me to satisfy myself in all significant respects that, where applicable, bodies have made proper arrangements for securing economy, efficiency and effectiveness in their use of resources.
- 34 Based on the work carried out, I will report my conclusions on each body each year, with separate substantive reports where there are notable issues. Where making a substantive report, the requirements of paragraphs 59 and 60 of this Code apply to such a report.

Audit of accounts

- 35 Audit reports on accounts include an opinion on:
- a whether the financial statements give a true and fair view of the financial affairs of the body¹³;
 - b whether the financial statements have been prepared properly in accordance with relevant legislation, directions and accounting standards; and
 - c the regularity¹⁴ of the transactions of bodies that are subject to scrutiny by the Senedd by virtue of their accounts (or their parent body's accounts) being laid before the Senedd.
- 36 When carrying out work on my behalf, auditors must comply with auditing and ethical standards in force¹⁵, as notified by me in guidance as appearing to me to be relevant. Auditors must also have regard to related guidance and advice issued by me, or on my behalf.
- 37 Except for bodies covered by Schedule 2 to this Code, auditors must undertake their work so that I am able provide reasonable assurance that the related financial statements:
- a are free from material misstatement, whether caused by fraud or error;
 - b comply with statutory and other applicable requirements, including the regularity of transactions at bodies where this is required; and
 - c satisfy all relevant accounting presentation and disclosure requirements.
- 38 For bodies covered by Schedule 2 to this Code, auditors must undertake their work in accordance with that Schedule.

13 For bodies that prepare receipts and payments accounts, and in the case of the Welsh Consolidated Fund, which is also a receipts and payments account, the opinion is as to whether the accounts properly present the receipts and payments.

14 See paragraphs 39 and 40

15 Including International Standards on Auditing and other internationally recognised standards.

- 39 Where bodies are subject to scrutiny by the Senedd by virtue of their accounts (or their parent body's accounts) being laid before the Senedd, auditors must design and undertake audit work on my behalf so as to address regularity and to allow me to provide an opinion on the regularity of the transactions to which the accounts relate. Regularity, as set out in 'Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom' issued by the Public Audit Forum and endorsed by the Financial Reporting Council, is the concept that transactions that are reflected in the financial statements of an audited entity must be in accordance with the relevant framework of authorities. Such frameworks include:
- a authorising legislation;
 - b Senedd authorities, such as budget motions passed by the Senedd; and
 - c administrative authorities, such as delegations, and guidance, such as the Welsh Government's publication 'Managing Welsh Public Money'.
- 40 The provision of the regularity opinion is important for the democratic control of public finances. One of the key functions of the Senedd is the approval, following scrutiny, of budget motions to authorise the use of public resources by the Welsh Government and other bodies. To complete the cycle of control, it is necessary that the Senedd receives reports on whether the resources it has voted have been used in accordance with its intentions. The provision of an opinion on the regularity of transactions (the regularity opinion) must therefore be supported by sufficient work to conclude on whether the transactions are in accordance with the relevant framework of authorities.
- 41 Plans and results of audit work undertaken on the financial statements must be reported through appropriate outputs, such as:
- a an audit planning document;
 - b oral and written reports or memoranda to appropriate individuals on the results of, or matters arising from, specific aspects of the work;
 - c a report to those charged with governance summarising my findings and conclusions;
 - d an audit report including my opinion(s) on the financial statements;
 - e certification that the audit of the accounts has been completed in accordance with statutory requirements; and
 - f a related substantive report if I qualify my audit opinion¹⁶ or if I wish to report on any matter.

16 As opposed to an unqualified opinion, which is expressed when the auditor concludes that the financial statements give a true and fair view, are properly presented or are presented fairly (as appropriate), in all material respects and in accordance with the applicable financial reporting framework.

- 42 Auditors must exercise audit functions so as to enable the issue of further outputs in accordance with relevant legislation and guidance, such as:
- a reports made in the public interest;
 - b statements of reasons following objections raised by local authority electors;
 - c feedback on an exception basis where any of the information reviewed indicates significant failures to perform the Public Sector Equality Duty or act compatibly with human rights.
- 43 Auditors must work to assist me in my duty to consider whether to issue public interest reports to draw the public's attention to circumstances where, in my opinion, a public body has misspent substantial amounts of money, has poor governance arrangements or has acted outside its powers and duties.
- 44 Where making a substantive report on the audit of accounts, or in the public interest for any reason, the requirements of paragraphs 59 and 60 of this Code apply.

Exercise of functions concerning questions and objections at the audit of local government bodies

- 45 At the audit of local government bodies, I have the following additional functions:
- a the duty to give local government electors the opportunity to raise questions about the accounts;
 - b the duty to consider and decide upon objections received in relation to the accounts;
 - c the power to apply to the court for a declaration that an item of account is contrary to law;
 - d the power to consider whether to issue, and if appropriate to issue, an advisory notice or to make an application for judicial review;
 - e the duty to consider whether to report matters in the public interest.
- 46 Particular care must be taken to exercise these functions proportionately, as required by paragraph 19, as well as in fair, objective and professional manner. Auditors should consider the significance of the issues raised in the context of the amounts involved and the size of the audited body concerned to ensure that their work proportionate and in the public interest.

Correspondence from members of the public and other interested parties

47 Across the full range of audited bodies, members of the public and other interested parties may write to the auditor to raise concerns. Such correspondence can inform our work by, for example, identifying issues for further investigation. As with the particular functions in relation to local government mentioned at paragraph 45, auditors must give proportionate consideration to relevant matters of public concern in a fair, objective and professional manner.

Certification of claims and returns

- 48 If required to do so by a relevant body¹⁷, I must make arrangements for certifying:
- a claims or returns for grants, subsidies or contract payments received from governments and public authorities;
 - b returns for non-domestic rating contributions; and
 - c any other return which legislation requires me to make arrangements for (for example, pension contributions).
- 49 Depending on the circumstances, auditors must provide one or both of the following outputs:
- a a certificate setting out their conclusion so as to provide a proportionate degree of assurance that grant claims and returns are fairly stated and in accordance with specified terms and conditions; or
 - b a narrative report of their findings having performed a set of procedures which have been agreed with the grant-paying body.
- 50 Certification may not be the most effective means of providing assurance. Auditors must therefore inform grant-paying bodies that certification should only be required where there is a clear justification for it¹⁸, rather than as a matter of course. I may provide advice to grant-paying bodies seeking certification on the most effective means of obtaining assurance.

17 'Relevant bodies' are defined in paragraph 20 of Schedule 8 to the Government of Wales Act 2006; the term essentially means bodies audited by the Auditor General.

18 Key factors that must be considered when determining whether there is justification for certification include the overall value and terms and conditions of the scheme, the level and types of risks associated with the project activity and the likely costs of the auditors' work.

- 51 Where grant-paying bodies have decided to require certification, auditors must exercise discretion as to the most appropriate way of meeting their obligations, having considered:
- a the particular circumstances of a scheme and the sums involved;
 - b the level of assurance sought and potential alternative sources of assurance available;
 - c the robustness of the financial and service delivery criteria to be applied; and
 - d the nature or extent of the work required.
- 52 In undertaking certification work, auditors must follow the requirements of the Certification Instruction agreed with the grant-paying body. Wherever practicable, auditors must integrate their certification activities with their audit of accounts and value for money examination and study work.
- 53 Auditors must also consider whether any of the information reviewed when undertaking certification work indicates significant failures to perform the Public Sector Equality Duty or protect human rights on the part of public service bodies. Auditors must provide feedback on this, where appropriate, on an exception basis.

Value for money examinations and studies

- 54 In relation to my value for money examination and study functions, auditors must consider, among other things, the following in deciding what work to undertake:
- a the public interest;
 - b the views of the public and its representatives¹⁹ where these are available and relevant;
 - c the scale of the issues and the circumstances and risks involved;
 - d whether the work would be timely;
 - e whether the work would be a proportionate and provide value for money - whether benefits are likely to merit the cost, including the potential value of the work in terms of monetary savings, improved services and improved management or governance, deterrence and whether lessons are likely to be transferable;
 - f appropriate opportunity to meet or support the exercise of Auditor General duties, such as sustainable development examinations and satisfaction as to proper arrangements for securing value for money;
 - g appropriate opportunity to meet other duties such as the public sector equality duty and the biodiversity duty in the course of exercising Auditor General functions,(see paragraph 22(h)); and
 - h whether it would add value to examine the discharge of such additional duties that apply to audited bodies in the course of their exercise of functions (as (g) but also, for example, the Equality Act 2010 socio-economic duty).
- 55 For any particular examination or study, auditors must use the approach prescribed in the following paragraphs (56- 57) to develop fieldwork methods that enable them to determine the extent to which value for money has been achieved or may be improved, or to provide useful commentary on arrangements for securing value for money. Alternatively, in the case of studies that do not concern value for money, they must use the approach prescribed to undertake such analysis as is fit for purpose. Where applicable, this will extend to examining governance arrangements, including any service delivery partnerships, subsidiaries, contracts and collaborative working arrangements.

19 Including in particular the views of the Senedd's Public Accounts and Public Administration Committee and local government, where relevant.

- 56 Auditors must make proportionate efforts to seek and take account of the views of people who represent the interests of people with protected characteristics²⁰, as well as other stakeholders, in deciding what examinations and studies to undertake. In deciding the coverage of any examinations and studies that are relevant to the Public Sector Equality Duty, and in devising fieldwork for such projects, auditors must seek the views of people that represent the interests of such people, so as to take account of their needs.
- 57 Subject to professional and ethical standards and guidance that I provide²¹, auditors must aim to achieve the following in carrying out value for money examinations and other studies:
- a Work efficiently to maximise use of resources, minimise duplication of work and minimise demands on audited bodies by, for example, sharing relevant information internally within Audit Wales and with contractors that could have a bearing or significance on other audit work being undertaken by me or to inform my future programmes of work;
 - b sharing relevant information with external review bodies;
 - c placing due reliance on work previously undertaken by:
 - i auditors;
 - ii audited bodies' internal audit functions;
 - iii audited bodies' self-evaluation arrangements;
 - iv other external review bodies.
 - d Help public bodies and services learn from each other by identifying opportunities to share learning with:
 - i Audit Wales' good practice exchange;
 - ii relevant external review bodies; and
 - iii other relevant beneficiaries.
 - e Where appropriate, relevant, useful and in itself good value for money, provide insight from audit work to public sector policymakers and working groups.
 - f In the course of an examination, have proportionate regard to correspondence (see paragraph 47) received from the public or other interested parties, including disclosures received from employees²², about matters relevant to my functions.

20 As defined by the Equality Act 2010

21 Including the "Performance Audit Delivery Manual"

22 Under the Employment Rights Act 1996 (as amended by the Public Interest Disclosure Act 1998), the Auditor General is a 'prescribed person' who can receive whistle-blowing disclosures from any employees in respect of the proper conduct of public business, value for money and fraud and corruption in relation to the provision of public services.

- g In the course of an audit examination, communicate with audited bodies and relevant third parties regarding the audit work at an appropriate level and in a timely manner.
- h In addition to the requirements of paragraph²², carry out proportionate initial scoping work to check the reasonableness of undertaking a full examination or study, and where this is the case, to design fieldwork methods to meet the requirements below.

58 In carrying out and recording the results of fieldwork, auditors must:

- a undertake sufficient relevant collection of evidence to enable reliable conclusions to be drawn;
- b seek sufficient expert advice where examining matters in which they are not themselves expert;
- c review whether audited bodies have properly considered significant relevant matters that have been identified previously by audit and other external review bodies, and whether recommended actions have been implemented.

59 After concluding fieldwork, auditors must:

- a either draw evidence-based conclusions from their fieldwork or, where compatible with the function under which the work was done, present findings of fact;
- b consider whether their conclusions are robust, such as by considering whether they are consistent with those arising from the work of internal audit or other external review bodies;
- c determine the key messages and the structure of the outputs through which they will be reported;
- d provide audited bodies and relevant third parties with fair opportunity to comment, particularly to answer any criticism and to comment on the factual accuracy of the findings – relevant parties must be given sufficient time taking account of the volume of material presented and the importance of the issues to their interests – where the requirement to provide sufficient time to respond conflicts with administrative or statutory deadlines, the requirement to provide sufficient time prevails;
- e make recommendations for improvement, where relevant, which, in the auditor's judgement are useful, specific and practicable, are in the public interest, are consistent with sustainable development and the sustainable development principle²³, and which take account of the expected costs and challenges of implementation;
- f produce outputs that are accessible and written in plain language, are open about the scope and limits of the work, and refer to examples of notable improvement and good practice, as appropriate.

- 60 After reporting findings and recommendations, auditors must:
- a request a response from audited bodies and relevant parties to those findings and recommendations, and state in submissions to the Senedd Public Accounts & Public Administration Committee or local audit committee whether they are satisfied that findings and recommendations have been properly considered²⁴;
 - b monitor actions taken in response to the recommendations;
 - c comment, as necessary and appropriate, on progress in implementing recommendations, including in respect of those that have not been properly considered or acted upon; and
 - d initiate further work needed to meet statutory duties or to plan for appropriate exercise of discretionary powers

Sustainable development principle examinations

- 61 Section 15 of the Well-being of Future Generations Act (Wales) 2015 requires me to carry out examinations of public bodies for the purposes of assessing the extent to which a body has acted in accordance with the sustainable development principle when:
- a setting well-being objectives; and
 - b taking steps to meet those objectives.
- 62 I must carry out such an examination of each prescribed public body at least once every reporting period specified by the 2015 Act.²⁵ Before the end of the period I must report on the results of those examinations to the Senedd.
- 63 In carrying out such an examination I will consult the Future Generations Commissioner for Wales (the Commissioner). I will also consider any advice or assistance given to the public body, or any review of and recommendations made to the body, by the Commissioner.
- 64 Where compatible with statutory and professional requirements, when undertaking these examinations, I will seek to integrate them with value for money studies and work to be satisfied about arrangements for securing value for money. Therefore, in these instances, the relevant requirements of this Code will also apply.

²⁴ Responsibility for implementing recommendations, and the mechanisms through which this is done, lies solely with the audited body.

²⁵ The reporting period currently begins on the date falling one year before the date on which an ordinary general election is to be held under section 3 of the Government of Wales Act 2006, and ends on the date falling one day and one year before the date on which the next such election is to be held. This is currently a five-year period, but the Senedd Cymru (Members and Elections) Act 2024 reduces the period to four years.

- 65 Where they are carried out as standalone examinations, the requirements of this Code apply to sustainable development principle examinations as if they were a value for money examination or study.

Exercising audit functions of the Comptroller and Auditor General

- 66 The Secretary of State may provide for audit functions of the UK Comptroller and Auditor General (C&AG) to be transferred to the Auditor General for Wales, or to become the Auditor General for Wales' functions (while also remaining functions of the C&AG).
- 67 When exercising such audit functions, auditors must carry out their work in accordance with the relevant requirements set out in this Code.

Schedule 1: Certain other functions

Providing advice and assistance to the Public Accounts & Public Administration Committee and other committees of the Senedd

- 1 The Senedd's Public Accounts & Public Administration Committee (the Committee) considers reports that I prepare on the accounts of the Welsh Government and other public bodies, and on the economy, efficiency and effectiveness with which resources are employed in the discharge of functions. The Committee may then issue its own reports on matters that I report, and lay those reports before the Senedd²⁶. By convention, the Welsh Government responds to the Committee's reports to say whether or not it accepts the recommendations and, if accepted, how the recommendations will be implemented.
- 2 The Committee may seek professional, technical and administrative assistance from me and staff of the Wales Audit Office. In particular, the Committee may seek my advice on the adequacy of the Welsh Government's response to its recommendations, but it may also seek advice and assistance on other professional, technical and administrative matters, including matters that do not relate directly to audit work. In providing advice or assistance, auditors must ensure that independence is not compromised, or be perceived to be compromised.
- 3 As set out at paragraph 22(g), where Committee reports include recommendations for audited bodies, auditors must bring those recommendations to the attention of relevant persons, for example, in updates to local audit committees or their equivalent.
- 4 Other committees of the Senedd may also seek professional, technical and administrative assistance from me, including my advice on the adequacy of the Welsh Government's response to my or their own recommendations. Again, in providing such advice or assistance, auditors must ensure that independence is not compromised, or perceived to be compromised.

Exercising supervisory functions of Welsh Ministers

- 5 The Welsh Ministers may, with my consent and after consulting the Wales Audit Office, provide for any of their supervisory functions of public bodies to be exercised on their behalf by me, or transferred to me. Supervisory functions are functions of examining, inspecting, reviewing or studying financial or other management arrangements or the ways in which public bodies discharge their functions.
- 6 When exercising such supervisory functions, auditors must carry out their work in accordance with the principles of being public focused, independent, proportionate and accountable, **ethical standards and to the extent that they are relevant, professional standards**. Auditors must adhere to the principles set out in this Code for planning, carrying out, reporting and following up on their work.
- 7 Statute provides that, if directed to do so by the Welsh Ministers, I must prepare a report on the exercise of any transferred supervisory function, and must lay the report before the Senedd. Again, such reporting must be done in accordance with this Code.

Providing advice and assistance to registered social landlords

- 8 Where I think it appropriate I may²⁷ provide advice or assistance to a registered social landlord in Wales for the purpose of the exercise by the registered social landlord of its functions.
- 9 In considering whether it is appropriate to provide such advice or assistance and, if applicable, in providing such advice or assistance, **auditors must consider whether it is compatible with professional and ethical standards, particularly the need to protect audit independence**. Auditors must also have regard to the desirability of making good use of public resources, including audit expertise.

Disclosing information obtained in the course of a study in respect of a registered social landlord to the Welsh Ministers

- 10 I may²⁸ disclose to the Welsh Ministers information obtained by auditors in the course of a study in respect of a registered social landlord. In order to help the Welsh Ministers be efficient and effective regulators, auditors must consider the relevance of information that they obtain in the course of studies in respect of registered social landlords to the Welsh Ministers' regulatory functions.

27 Under section 145D of the Government of Wales Act 1998

28 Under section 145C(8) of the Government of Wales Act 1998; this provision reflects the fact that the Welsh Ministers are the regulators of registered social landlords

- 11 Where auditors identify relevant information, they must share it with the Wales Audit Office's Information Officer for onward transmission to the relevant Welsh Government officials, subject to data protection and human rights considerations, **and professional and ethical standards**. Auditors must keep records of such information sharing. Except where it would be prejudicial or likely to be prejudicial to the Welsh Ministers' regulatory functions, auditors must also inform the relevant registered social landlords of the information to be shared, checking its accuracy with them as far as is reasonably practical.

Referring matters related to social security to the Secretary of State

- 12 I may²⁹ refer to the Secretary of State any matter arising from a local government audit or study if it appears that the matter may be relevant for the purposes of any of the Secretary of State's social security functions. Auditors undertaking local government work must consider the relevance of information that they obtain in the course of that work to the Secretary of State's social security functions.
- 13 Where auditors identify relevant information, they must share it with the Wales Audit Office's Information Officer for onward transmission to the relevant UK Government officials, subject to data protection and human rights considerations, **and professional and ethical standards**. Auditors must keep records of such information sharing. Except where it would be prejudicial or likely to be prejudicial to the Secretary of State's functions, auditors should also inform the relevant local government bodies of the information to be shared, checking its accuracy with them insofar as is reasonably practical.

Participating with 'observer status' on external working groups

- 14 I am often asked to provide representation to external working groups established by audited bodies. Auditors representing me on such working groups must act only as observers. They cannot be a member of such groups. They may seek to assist in deliberations by drawing attention to audit findings, but they must not be party to the determination or implementation of policy arising from the group's activities.
- 15 Auditors must ensure that their participation as observers on working groups does not fetter me in any way in the conduct of my various audit functions. Auditors must also make this requirement known to any working group that they attend.

29 Under section 51 of the Public Audit (Wales) Act 2004; this provision helps my work to be used for the benefit of social security functions

Directing the publication of local government performance information

- 16 I may give direction to local government bodies to publish information which may facilitate making value for money and performance comparisons.
- 17 In addition to statutory requirements, such as consulting relevant associations of local government bodies, before giving such a direction, auditors must have regard to the need to make good use of public resources, including audit expertise, and the importance of public focus, particularly with a view to the engagement of the public in the management of public resources.

Data matching

- 18 I may conduct data matching exercises for the purposes of preventing and detecting fraud.
- 19 In order to support Welsh public bodies in preventing and detecting fraud, I run a data matching exercise known as the National Fraud Initiative (NFI) in Wales. The NFI matches data across organisations and systems to help public bodies identify potentially fraudulent claims and transactions.
- 20 The NFI in Wales is run in collaboration with NFI exercises in England, Scotland and Northern Ireland to enable data to be matched across national boundaries. To ensure consistency of approach and to minimise duplication of effort, I will continue to co-operate with other national audit agencies, including on joint development of new data matching modules, sharing data processing arrangements and sharing resources such as staff and technical guidance.
- 21 All participants in data matching exercises such as the NFI, carried out by, or on my behalf, must undertake their work in accordance with *The Code of Data Matching Practice of the Auditor General for Wales*.

Schedule 2: The audit of small bodies

- 1 Where I specify, the following principles will apply to the audit of small bodies.
- 2 Auditors of small bodies³⁰ must undertake an examination of the annual accounts and additional information and explanation provided by the body in order to enable me to be satisfied that:
 - a the accounts are prepared in accordance with legislative requirements;
 - b proper practices have been observed in the compilation of the accounts; and
 - c the body has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- 3 Auditors must meet their responsibilities³¹, in accordance with guidance issued by me, by:
 - a reviewing compliance with the legislative requirements for the preparation of the annual accounts;
 - b carrying out a high-level analytical review of financial and other information provided to the auditor; and
 - c reviewing such additional information and explanation as is necessary to provide sufficient evidence that the body has maintained effective governance arrangements, an adequate system of internal control and internal audit, and has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, throughout the financial year.
- 4 Where, on the basis of the auditor's review, the auditor requires further evidence in relation to any relevant matter, additional testing must be undertaken to address the auditor's concerns.

30 Bodies with either annual income or annual expenditure below a financial limit determined by me and set out in guidance that I issue from time to time.

31 In the case of local government bodies, auditors must ensure that they meet the duties of section 17 of the Public Audit (Wales) Act 2004.

- 5 When the auditor has completed an examination of the annual accounts and additional information and explanation provided, the auditor gives an opinion on the accounts and certifies the completion of the audit. On the basis of their review, auditors provide assurance that no matters have come to their attention giving cause for concern that:
 - a the accounts and other information provided do not properly present or present fairly the financial affairs of the body;
 - b the accounts and other information provided are not in accordance with the specified requirements; and
 - c relevant legislative and regulatory requirements have not been met.
- 6 The auditor may also issue further outputs in accordance with relevant legislation and guidance. Though not exhaustive, this may include:
 - a reports made in the public interest;
 - b statements of reasons following objections raised by local authority electors;
 - c responses to correspondence; and
 - d feedback on an exception basis where any of the information reviewed indicates:
 - i that the audited body has not made proper arrangements for securing economy, efficiency and effectiveness in its use of resources; or
 - ii significant failures by the audited body in performing the Public Sector Equality Duty or protecting and promoting human rights.
- 7 The auditor must pay particular attention to the need to exercise functions in relation to questions and objections at audit, and other correspondence, proportionately, as required by paragraphs 45 and 46, as well as in fair, objective and professional manner.



Schedule 3: Scope of the Code

- 1 The provisions of this Code apply to the following functions on a statutory basis:
 - a Examining any accounts or statements of accounts that fall to be examined by the Auditor General in accordance with provision made by, or by virtue of, an enactment.
 - b Carrying out, undertaking or promoting value for money studies or examinations in accordance with provision made by or by virtue of an enactment.
 - c Those functions contained in, or transferred to the Auditor General under, the following provisions of the Government of Wales Act 1998:
 - iii Section 145A(2) (undertaking or promoting other studies relating to the provision of services by certain bodies);
 - iv Section 145C(8) (disclosing information obtained in the course of a study in respect of a registered social landlord to the Welsh Ministers);
 - v Section 145D (providing advice and assistance to a registered social landlord);
 - vi Section 146 (transfer of functions of the Comptroller and Auditor General in respect of certain bodies to the Auditor General); and
 - vii Section 146A (transfer etc. to the Auditor General of supervisory functions of Welsh Ministers in respect of certain bodies).
 - d Those functions contained in the following provisions of the Public Audit (Wales) Act 2004:
 - i Part 2 (audit of local government bodies in Wales);
 - ii Section 45 (conducting, or assisting the Secretary of State in conducting, benefit administration studies); and
 - iii Section 51 (referring matters related to social security to the Secretary of State).
 - e Those functions contained in the following provisions of Schedule 8 to the Government of Wales Act 2006:
 - i Paragraph 17 (access to documents); and
 - ii Paragraph 20 (certification of claims, returns etc at the request of a body).

- 2 While not required by statute, I have also decided that the provisions of this Code apply to:
- a the Auditor General’s sustainable development principle examinations done under section 15 of the Well-being of Future Generations (Wales) Act 2015;
 - b special inspections under section 95 of the Local Government & Elections (Wales) Act 2021; and
 - c to the specified aspects of professional, technical and administrative services provided by agreement under section 19 of the Public Audit (Wales) Act 2013, such as advice to the Public Accounts & Public Administration Committee.



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Rydym yn croesawu gohebiaeth a
galwadau ffôn yn Gymraeg a Saesneg.