

**REPORT TO PERFORMANCE REVIEW AND AUDIT COMMITTEE**

**DATE: 30<sup>th</sup> July 2007**

**SUBJECT:**

The Wales Audit Office – The Accounts – Interim Audit Report 2006/07

**SUMMARY:**

In order to discharge its responsibilities for Audit and Inspection the Wales Audit Office (WAO) carries out the Audit of the Accounts in two stages. The interim audit concerns itself with the accounting systems and procedures adopted and makes recommendations where necessary, to improve those procedures. The report concludes with an action plan which has been agreed by Officers in the Authority.

**IMPLICATIONS:**

OPERATIONAL RISK - None  
COMMUNITY RISK - None  
TRAINING - None  
H.R - None  
FINANCE – the Action Plan contains agreed actions with target dates for the Finance Unit to carry out.  
EQUALITY & DIVERSITY - None  
HEALTH & SAFETY - None  
LEGAL – None

**RECOMMENDATIONS:**

For information

**BACKGROUND PAPERS USED IN PREPARATION OF THIS REPORT**

WAO the Accounts – Interim Audit 2006/07 attached

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WALES AUDIT OFFICE  

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Audit 2006/2007

July 2007

Authors: Robert Poulton and Jason Blewitt

Ref: 421A2007

# The Accounts – Interim Audit Report

## **Mid and West Wales Fire Authority**

We concluded that in general, the Mid and West Wales Fire Authority has effective high level internal controls in place which provide adequate assurances over the output from the system. However, the application of the controls with regards to the Main Accounting System during the year has been inconsistent and there is a need to ensure that this is strengthened in future years.

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## Status of this report

This document has been prepared for the internal use of Mid and West Wales Fire Authority as part of work performed in accordance with statutory functions, the Code of Audit and Inspection Practice and the 'Statement of Responsibilities' issued by the Auditor General for Wales.

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## Summary

1. In accordance with the Code of the Auditor General for Wales (the Auditor General) Audit and Inspection Practice (the Code), we are required to provide an opinion on whether the Mid and West Wales Fire Authority's ( the Authority) financial statements present fairly the financial position of the Authority and its income and expenditure for the year.
2. A key feature of our audit approach is the need to form a comprehensive understanding of the activities of the Authority's operations, in order to appreciate the significant risks arising from those operations. These risks will affect the Authority's ability to achieve its objectives and will feed through into material risks to the financial statements.
3. This approach allows us to identify the level of material risks to the financial statements and ensure the financial accounts plan encapsulates all these risks.
4. In accordance with the International Standards of Auditing (ISA 315). we are required to document the key systems that have been identified for producing the financial statements, in order to provide us with a clear understanding of the accounting and internal control systems.
5. Having identified and documented the key systems, ISA 315 requires us to use this understanding to identify all the material risks to the financial statements and to design audit procedures to provide the necessary level of assurance over the financial statements.
6. Wherever possible we seek to place reliance on the controls management have put in place to reduce the risk of material misstatement. Such controls operate over the processing of individual transactions, over groups of transactions (such as batch processing), and functional or entity-wide managerial controls. Where we are seeking to gain assurance from the operation of a control, that control must be tested. A general rule is that any controls that are to be relied upon must be tested in the year of audit.
7. In accordance with this, we have documented all key financial systems (see Exhibit 1) at the Authority and, in line with our risk assessment, have tested the operation of the controls in place with regards to the high-level controls:
  - the Main Accounting System (MAS);
  - budgetary control; and
  - the accounts closedown procedures.
8. We have also reviewed the financial standing of the Authority and the work of Internal Audit (IA).
9. Overall, we concluded that, in general, the Authority has effective high-level internal controls in place, which, if operated as intended, provide the required assurance over outputs from the system.

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## Recommendations

R1	Bank reconciliations should be prepared and reviewed on a monthly basis.
R2	All control account reconciliations should: <ul style="list-style-type: none"><li>• be prepared on a monthly basis; and</li><li>• be subject to a timely independent review by a separate senior member of finance staff.</li></ul> To assist in this, consideration should be given to training other staff within the Finance Department in the preparation of these controls.
R3	The payroll control account reconciliation should be amended so that it reconciles the payroll system to the ledger. This should be performed on a monthly basis.
R4	Procedure notes should be compiled for all key financial systems.
R5	Suspense accounts should be reviewed and cleared on a monthly basis.
R6	The process for monitoring and recording government grants should be reviewed.
R7	Reasons for variances in the time taken to pay creditors should be investigated and procedures put in place to ensure the payment period is reduced.
R8	Procedures should provide for: <ul style="list-style-type: none"><li>• The budget to be uploaded to the MAS prior to the start of the financial year.</li><li>• A reconciliation to be completed to agree the budget in the MAS to that approved by the Authority. This should be supported by ledger prints taken at the date the budget is loaded and minutes approving the final budget.</li></ul>
R9	The written guidance provided to all budget holders should set out trigger levels in percentage terms (eg, all variances over 10 per cent) which require budget holders to provide written explanations of the out-turn figures.
R10	Unmatched purchase orders should be investigated on a monthly/quarterly basis.
R11	The current controls in place with regards to the payroll run should be reviewed to ensure adequate segregation of duties regarding the input of data and the processing of the payroll run.

### **Main Accounting System: The key controls are generally operating effectively, although there is a need to ensure bank and control account reconciliations are completed and reviewed throughout the year**

10. The MAS forms the basis for preparing the financial statements. As a result, it is a core system in terms of our audit risk assessment.
11. We have assessed the effectiveness of the controls within the MAS and considered whether the system is likely to operate effectively, and can be expected to be an accurate reflection of transactions recorded by feeder systems during the year.
12. We found that controls are operating effectively, and the risk of failures occurring that would lead to material errors in the accounts is therefore assessed to be low.
13. Our audit testing identified a number of issues which have no material impact for our opinion purposes, but which we consider should be addressed to further strengthen existing controls. These are set out in the paragraphs that follow.

### **Bank and control account reconciliations**

14. We have identified a number of areas where established control procedures relating to bank and control account reconciliations have not been fully complied with. Specifically at the date of our audit, 16 March 2007:
  - **Bank account reconciliations.** No reconciliations have been completed since 30 September. This is a significant control weakness.
  - **Debtor control account reconciliations.** No reconciliations have been completed for the period April to September 2006. In addition, for reconciliations that had been prepared, there was no evidence of a review by another senior officer within Finance. We have reported similar issues in our 2004/2005 and 2005/2006 reports.
  - **Payroll control account reconciliations.** Whilst reconciliations have been completed each month to the date of our audit, there was no evidence of a separate review by another senior officer within Finance. Additionally the completed reconciliations did not identify the imbalance on payroll for month nine due to the miscoding to suspense (see Paragraph 20).
  - **Creditor control account reconciliations.** There were delays in the completion of reconciliations for April to June, August, November and December. In addition, no reconciliation had any evidence of separate review by a senior officer within Finance.
15. As in 2005/2006, we understand that these delays have occurred due mainly to resource constraints within the Finance Department, arising from changes in the management structure and unexpected staff absences during the year.

16. In our prior-year Interim Audit Report, we recommended that other staff are trained in these areas to ensure that key controls continue to fully operate. There is now a significant need for this to be implemented.

R1	Bank reconciliations should be prepared and reviewed on a monthly basis.
R2	All control account reconciliations should: <ul style="list-style-type: none"> <li>• be prepared on a monthly basis; and</li> <li>• be subject to a timely independent review by a separate senior member of the finance staff.</li> </ul> <p>To assist in this, consideration should be given to training other staff within the Finance Department in the preparation of elements of these controls.</p>
R3	The payroll control account reconciliation should be amended so that it reconciles the payroll system to the ledger. This should be performed on a monthly basis.

### Procedure notes

17. Other than payroll there are no written procedure notes for the key financial systems. We note from discussions with staff that procedures for Treasury Management are currently being written and that there is intention that procedure notes for creditor payments are completed, with the implementation of a new procurement system in October 2007.
18. Due to the relative size of the Finance Department, we consider it important that procedure notes are produced for all key financial systems. This will enable appropriate contingency arrangements for key controls in the event of staff absences to be implemented.

R4 Procedure notes should be compiled for all key financial systems.
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### Suspense and holding accounts

19. The Authority currently operates one suspense account and a number of holding accounts.
20. Our testing identified that there has been no review of the account in 2006/2007 and that, at the time of our audit, the suspense account showed a balance of approximately £2 million, which related to the incorrect coding of the payroll gross pay in December 2006. Following discussion, during the audit, we understand that this has now been correctly recoded. To improve control, the suspense account should be reviewed and cleared on a monthly basis.

21. In addition to the suspense account, the Authority also operates a number of holding accounts which comprise government grants received and expenditure against these. These accounts are reviewed at year-end for the production of the government grants deferred balance in the financial statements.
22. Discussions with staff indicated that the process for the production of the government grants deferred information is protracted and inefficient. We recommend that the process for monitoring government grants received and expenditure against them is improved for future years.

R5 Suspense accounts should be reviewed and cleared on a monthly basis.

R6 The process for monitoring and recording government grants should be reviewed.

### Creditor payment period

23. The Authority has set a target of paying 98 per cent of creditor invoices within 30 days of receipt.
24. In 2005/2006 we reported four cost centres with an actual performance, as at the time of our audit, of less than 90 per cent and that, overall, 96 per cent of creditors were paid within 30 days of the receipt of their invoice.
25. The cumulative data for the period April 2006 to February 2007 shows that overall 95 per cent of creditor payments were paid within 30 days, with 12 cost centres where current performance is significantly less. The following cost centres were noted as having actual performance of less than 90 per cent:
  - 9555 Llanfyllin = 89 per cent;
  - 9560 Abercave = 89 per cent;
  - 9567 Talgarth = 89 per cent;
  - 9571 Tregaron = 87 per cent;
  - 9587 Morryston = 89 per cent;
  - 9671 Pembrokeshire Fire Safety = 83 per cent;
  - 9690 Swansea Community Fire Safety = 89 per cent;
  - 9500 Fire HQ = 89 per cent;
  - 515 Operational Risk Management = 86 per cent;
  - 571 Tregaron Fire Safety = 86 per cent; and
  - 583 Port Talbot Fire Safety = 88 per cent.
26. As per our prior-year recommendations, reasons for the delay in payment should be investigated and procedures put in place to ensure that these cost centres meet the agreed target for paying creditors within 30 days.

R7 Reasons for variances in the time taken to pay creditors should be investigated and procedures put in place to ensure the payment period is reduced.

## Budgetary control: There are sound budgetary control procedures in place, with key controls operating effectively

27. Budgetary control is an important part of the control system, acting as a safeguard against material errors remaining undetected. As a result, it is a core system in terms of our audit risk assessment.
28. In order to ensure sound financial management it is essential that effective budgetary control systems are maintained whereby realistic budgets are set, monitored and action taken to address variances. The budgetary control system should monitor the financial position throughout the year and forecast a year-end position, thus allowing areas of concern to be identified at the earliest opportunity so that effective and timely corrective action can be taken.
29. Our review confirms that controls are operating effectively, and the risk of failures occurring that would lead to material errors in the accounts is assessed to be low.
30. We have made some minor recommendations to strengthen existing controls as set out in the attached Action Plan. These are in relation to the following findings from our work.

### Budget upload to the Main Accounting System

31. Upload of the budget to the MAS is undertaken by Carmarthenshire County Council (the Council). For 2006/2007 the budget was not sent to the Council for upload until 2 August 2006 (in 2005/2006 it was sent on 13 June 2005). The introduction of delegated budgets and the intention for budget holders/managers to have access to the ledger, it is increasingly important that the budgets are loaded into the ledger before the start of the financial year so that all budget information is available for monitoring in a timely manner.
32. In addition, we noted that there is no reconciliation between the ledger and the approved budget. As the upload is completed by the Council following receipt of the budget from the Authority, a reconciliation of the budget in the ledger to that approved should be undertaken to ensure that no errors have occurred during the upload.
33. These issues/recommendations have previously been reported in our 2004/2005 and 2005/2006 Interim Audit Reports and were agreed to be implemented by the Authority.

R8 Procedures should provide for:

- The budget to be uploaded to the MAS prior to the start of the financial year.
- A reconciliation to be completed to agree the budget in the MAS to that approved by the Authority. This should be supported by ledger prints taken at the date the budget is loaded and minutes approving the final budget.

## Budget trigger levels

- 34. Financial reports are sent to all budget managers by the Finance Manager with a requirement that budget managers return these reports to the Finance Manager with explanations for significant variances. The results of this exercise provide the base information to the quarterly reports made to the Resources Committee.
- 35. At present there is no definition of what is deemed significant, giving rise to a risk of inconsistent monitoring and reporting between budgets.
- 36. We consider that the introduction of set trigger levels would provide for consistency across budgets (this is particularly important with the increased move to delegated budgets).

R9 The written guidance provided to all budget holders should set out trigger levels in percentage terms (eg, all variances over 10 per cent) which require budget holders to provide written explanations of the out-turn figures.

## Closedown procedures: Appropriate procedures are in place to provide for the completion and approval of the 2006/2007 statement of accounts by 30 June 2007

- 37. The draft accounts are required to be completed and approved by 30 June 2007 and we are required to give our opinion by 30 September 2007. To meet this requirement it is essential that an effective closure programme is implemented and milestone achievement closely monitored.
- 38. We have reviewed the procedures in place at the Authority with regards to closedown, and have concluded that there are appropriate procedures in place to ensure that the statement of accounts are completed and submitted in accordance with the new timescale.
- 39. As in previous years, we found that there is a close down plan in place with responsibilities allocated to the Finance Manager and Accounting Services Officer. There are, however, no detailed summary year-end procedure guidance notes, though we note that no delays in the completion of the accounts occurred in previous years. In line with the need to bring forward the date for completion of the accounts, we will continue to liaise with the Authority and remain alert to any potential problems.
- 40. In addition, we will be working closely with the Finance Manager in respect of the application of the new Statement of Recommended Practice (SoRP) requirements for 2006/2007.

## Other systems: Our review of the key financial systems found that controls are in place and operating as intended

41. As part of our Code work we are required by ISA 315 to review the Authority's key financial systems. To do this we have:
- documented the systems;
  - identified and walked through key controls; and
  - where we plan to rely on the controls in a particular system, tested the key controls.
42. Where applicable we have relied on the work IA has already carried out so as to avoid any duplication.
43. Exhibit 1 sets out the Authority's key financial systems along with our testing of key control results, the results of our analytical review work and the residual risk for our opinion. Where reliance has been placed on Internal Audit work we have not repeated the recommendations already made as actions plans have been agreed.

### Exhibit 1: ISA 315 testing

Key procedure	System documentation and walkthrough findings	Testing of key controls/reliance on IA	Opinion residual risk
Payroll	Satisfactory	Satisfactory	Low
Creditor payments	Satisfactory		Low
Debtors	Satisfactory	Satisfactory	Low
Cash	Satisfactory	Satisfactory	Low
Treasury management	Satisfactory	Satisfactory	Low
Fixed assets	Satisfactory	Satisfactory	Low

44. Our work identified the following areas for improvement.

## Creditors System

45. There has been no investigation of unmatched purchase orders performed during 2006/2007, apart from the one that was being performed at the time of our audit in preparation for the year-end. We recommend that this is performed on a monthly/quarterly basis.

R10 Unmatched purchase orders should be investigated on a monthly/quarterly basis.

## Payroll system

46. In the absence of the Payroll Manager on maternity leave, another member of the payroll team is acting up as temporary Payroll Manager. This officer also has responsibility for inputting and amending data within the system and is currently compromising internal control within the payroll section.

R11 The current controls in place with regards to the payroll run should be reviewed to ensure adequate segregation of duties regarding the input of data and the processing of the payroll run.

## Financial standing: Our initial work identified that the arrangements of Mid and West Wales Fire Authority for monitoring and controlling its financial standing are effective

47. The financial standing of a body refers to its ability to meet its financial obligations including statutory requirements. The consequences of poor financial standing can be severe, including reductions in the quality of service, and public money being diverted from other projects.
48. For financial standing, it is the responsibility of the audited body to conduct its financial affairs and to put in place proper arrangements to ensure that its financial standing is soundly based, having regard to:
- compliance with statutory financial requirements, financial targets and relevant codes and guidelines;
  - the levels of balances, reserves and provisions; and
  - the impact of planned future policies and unknown or foreseeable future developments on the body's financial position.
49. We are responsible for assessing whether the audited body has put in place adequate arrangements to monitor and control its financial standing.

50. Our initial work showed that the arrangements of the Authority for monitoring and controlling its financial standing are effective and, as such, the financial position of the Authority is sound, with actual expenditure consistent with budget. In particular, we note that:
- budgetary control procedures are in place and are operating effectively;
  - as at the time of our audit, the projected expenditure for 31 March 2007 was in line with the approved budget; and
  - a balanced budget for 2007/2008 has been set and this was approved by the Resources Committee on 15 January 2007 and the Authority on 5 February 2007.
51. We shall revisit the financial standing of the Authority as part of our ongoing work and report on this and the overall financial position in our Annual Audit Letter.

### **Internal Audit: All planned work has been completed and draft reports issued by 31 March 2007**

52. Internal Audit is required by statute to be provided in accordance with the Code of Practice for IA in Local Government 2003. To ensure compliance with this we conduct an annual assessment of IA, considering, in particular, whether the CIPFA Code of IA Practice has been met in full.
53. The emphasis of our audit approach is on ensuring that IA meets its own standards, and not on seeking to influence the programme for our own objectives. In undertaking all external audit work, we rely as far as practical on work completed by IA.
54. The IA function for Mid and West Wales Fire and Rescue Service is provided by the Council's IA Department. Assurances obtained from the Council's external auditor confirms that IA complies with the CIPFA standards for the effective delivery of IA.
55. In prior years, we have reported the need for IA work to be profiled throughout the year and to be completed by 31 March.
56. Our review in 2006/2007 found that IA work had been completed by 31 March 2007 and that draft reports had been issued to responsible officers. At this stage we are not aware of any issues which are likely to impact on our audit opinion.

## Appendix 1

## Action Plan

Page	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion date
<b>Main Accounting System</b>						
5, 6	There were some delays in 2006/2007 in completing and authorising bank account reconciliations.	R1 Bank reconciliations should be prepared and reviewed on a monthly basis.	Prompt completion and authorisation of bank account reconciliations will alleviate staff pressures in the closure of the accounts.	Yes	Finance Manager.	September 2007
5, 6	There were some delays in 2006/2007 in completing and authorising control account reconciliations.	R2 All control account reconciliations should: <ul style="list-style-type: none"> <li>• be prepared on a monthly basis; and</li> <li>• be subject to a timely independent review by a separate senior member of finance staff.</li> </ul> <p>To assist in this, consideration should be given to training other staff within the Finance Department in the preparation of these controls.</p>	Prompt completion and authorisation of control account reconciliations will alleviate staff pressures in the closure of the accounts.	Yes	Finance Manager.	September 2007


Page	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion date
<b>Main Accounting System (continued)</b>						
5, 6	The ledger amount for payroll did not agree to the payroll system.	R3 The payroll control account reconciliation should be amended so that it reconciles the payroll system to the ledger. This should be performed on a monthly basis.	The ledger and payroll system will reconcile each month following transfer of the payroll interface.	Yes	Finance Manager. Adjustment complete and control account reconciled monthly.	Complete
6	The absence of written instructions for all key financial systems could mean errors or mistakes could be made in the processing of financial information.	R4 Procedure notes should be compiled for all key financial systems.	Written procedures are essential in ensuring all procedures operate as intended.	Yes	Finance Manager. There is a need to set a timetable to complete the notes based on the priority allocated to each system.	
6, 7	Balances on suspense accounts are not always reviewed and adjusted on a regular basis.	R5 Suspense accounts should be reviewed and cleared on a monthly basis.	The risk of error or fraud going unnoticed will be reduced.	Yes	Finance Manager Currently reviewing the format of the suspense account to separate out government grants and other non-suspense items.	December 2007
6, 7	The audit trail for accounting entries in respect of government grants should be improved.	R6 The process for monitoring and recording government grants should be reviewed.	The risk of error in accounting for government grants deferred will be reduced.	Yes	Finance Manager. See above.	December 2007

Page	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion Date
<b>Main Accounting System (continued)</b>						
7	Some sections are not meeting the Authority's target of paying creditors within 30 working days of the receipt of payments invoice.	R7 Reasons for variances in the time taken to pay creditors should be investigated and procedures put in place to ensure the payment period is reduced.	Inefficiencies in the payment of creditors will be identified allowing remedial action to be taken.	Yes	Finance Manager. Will review but it is noted that at some cost centres the number of payment invoices is very small and one delayed payment can significantly extend the average payment period.	March 2008
<b>Budgetary control</b>						
8	Budgets are not loaded into the MAS in a timely manner.	R8 Procedures should provide for: <ul style="list-style-type: none"> <li>The budget to be uploaded to the MAS prior to the start of the financial year.</li> <li>A reconciliation to be completed to agree the budget in the MAS to that approved by the Authority. This should be supported by ledger prints taken at the date the budget is loaded and minutes approving the final budget.</li> </ul>	Correct budget information is available to the MAS.	Yes	Finance Manager.  To be reviewed as part of priorities for 2007/2008.	March 2008

Page	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion date
<b>Budgetary control (continued)</b>						
9	The absence of trigger levels increases the risk of budget monitoring being applied on an inconsistent basis.	R9 The written guidance provided to all budget holders should set out trigger levels in percentage terms (eg, all variances over 10 per cent) which require budget holders to provide written explanations of the out-turn figures.	Budget monitoring is applied consistently within the Authority and Service.	Yes	Finance Manager.  A suitable level will be included in new budgetary control procedure notes which are due to compiled.	March 2008
<b>Other systems</b>						
11	Purchase orders are not reconciled on a regular basis.	R10 Unmatched purchase orders should be investigated on a monthly/quarterly basis.	Any errors/omissions in relation to purchase orders are quickly identified.	Yes	Finance Manager Since the Wales Audit Offices's audit visit, arrangements have been put in place to reconcile the order system each month. This arrangement will continue until October ,when the new Agresso system will provide an automated process.	

Page	Issue	Recommendation	Intended outcome/benefit	Agreed	AIB Responsibility and actions	Completion date
12	Payroll procedures can be compromised by inadequate separation of duties.	R11 The current controls in place with regards to the payroll run should be reviewed to ensure adequate segregation of duties regarding the input of data and the processing of the payroll run.	Procedures provide for an appropriate separation of duties.	Yes	Finance Manager. Payroll manager due to return September 2007. There remains a need, however, to consider alternative arrangements to cover for future staff absences.	September 2007





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