

# Audit of Accounts Report – Bridgend County Borough Council

Audit year: 2020-21

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# Contents

We intend to issue an unqualified audit report on your 2020-21 Statement of Accounts. There are some issues to report to you prior to their approval.

## Audit of accounts report

Introduction	4
Impact of COVID-19 on this year's audit	4
Proposed audit opinion	6
Significant issues arising from the audit	6
Appendices	
Appendix 1 – Final Letter of Representation	7
Appendix 2 – The independent auditor's report of the Auditor General for Wales to the members of Bridgend County Borough Council	10
Appendix 3 – Summary of corrections made	15

# Audit of accounts report

## Introduction

- 1 This report summarises the main findings from our audit of your 2020-21 Statement of Accounts (the accounts). We have already discussed these issues with the relevant officers.
- 2 Auditors can never give complete assurance that accounts are correctly stated. Instead, we work to a level of 'materiality'. The level of materiality is set to try to identify and correct misstatements that might otherwise cause a user of the accounts into being misled. We set the level at £4.8 million for this year's audit.
- 3 Further to the above there are some areas of the accounts that we judge to be of more importance to the reader, for which we have set a lower materiality level. This year our lower materiality levels are as follows:
  - £1,000 for senior officers' remuneration, pension and exit packages; and
  - £10,000 for related party transactions and balances, being pecuniary interests and/or positions of influence held by senior officers and members, or, by their close family.
- 4 We have now substantially completed this year's audit.
- 5 In our professional view we have complied with the ethical standards that apply to our work. We remain independent of yourselves and our objectivity has not been compromised in any way. There are no known relationships between ourselves and yourselves that we believe could undermine our objectivity and independence.

## Impact of COVID-19 on this year's audit

- 6 The COVID-19 pandemic has had a significant impact on all aspects of our society and continues to do so. You have a statutory requirement to prepare accounts and it is of considerable testament to the commitment of your finance team, and other staff where relevant, that you have succeeded in doing so this year in the face of the challenges posed by this pandemic. We are extremely grateful to the professionalism of the team in supporting us to complete our audit in such difficult circumstances.
- 7 The pandemic has unsurprisingly affected our audit and we summarise in **Exhibit 1** the main impacts. The detail in **Exhibit 1** is provided for information purposes only to help you understand the impact of the COVID-19 pandemic on this year's audit process.

## Exhibit 1 – impact of COVID-19 on this year’s audit

<b>Timetable</b>	<ul style="list-style-type: none"><li>• The statutory deadline remained 31 May 2021 for your draft 2020-21 accounts to be signed by the responsible finance officer; and thereafter 31 July 2021 for their audit certification by the Auditor General.</li><li>• The draft accounts were signed and submitted for audit on 11 June 2021. As statutorily required, on 31 May the Council published a signed statement on its website that explained the delay beyond 31 May due to COVID-19.</li><li>• The audited accounts are scheduled to be certified by the Auditor General on 23 July 2021.</li><li>• It should be noted that the Welsh Government Finance Department had written to all councils advising them that, due to the impact of COVID-19, they could submit signed draft accounts by 31 August 2021 and have them certified by 30 November 2021.</li><li>• You have therefore produced your accounts significantly ahead of the Welsh Government’s permissible dates for this year.</li></ul>
<b>Electronic signatures</b>	<p>Once your accounts have been approved by the Governance and Audit Committee, which is scheduled for 22 July 2021, this year we will accept electronic signatures and the electronic transfer of the signed accounts to us. Officers have agreed to use this basis this year. Audit certification will also be by electronic signature this year.</p>
<b>Audit evidence</b>	<p>As in recent years, we received most of the audit evidence in electronic format. Importantly, this year you also provided us with continued enhanced remote read-only access to your ledger and shared folders. This access enabled us to undertake the audit while not at your offices.</p> <p>Where we have been unable to use our usual audit methodology, such as our physical inspection of your property, plant and equipment, we devised alternative audit means (such as photography) to obtain sufficient audit evidence.</p>

- 8 We will be reviewing what we have learned for our audit process from the COVID-19 pandemic and whether there are innovative practices that we might adopt in the future to enhance that process.

## Proposed audit opinion

- 9 We intend to issue an unqualified audit opinion on this year's accounts once you have provided us with a Letter of Representation based on that set out in **Appendix 1**. We issue a 'qualified' audit opinion where we have material concerns about some aspects of your accounts; otherwise we issue an unqualified opinion.
- 10 The Letter of Representation contains certain confirmations we are required to obtain from you under auditing standards. Our proposed audit report is set out in **Appendix 2**.

## Significant issues arising from the audit

### Uncorrected misstatements

- 11 There are no uncorrected financial misstatements in the audited accounts.

### Corrected misstatements

- 12 There were misstatements in the draft accounts that management has corrected. However, we believe that they should be drawn to your attention, and they are set out with explanations in **Appendix 3**.

### Other significant issues arising from the audit

- 13 In the course of the audit, we consider a number of matters relating to the accounts and report any significant issues arising to you. There are no other significant issues arising from the audit.
- 14 Our audit progressed smoothly. This reflects positively on your continued improvements to both the financial management and the documentary evidence that underpin the annual accounts.

# Appendix 1

## Final Letter of Representation

[Audited body's letterhead]

Auditor General for Wales  
Wales Audit Office  
24 Cathedral Road  
Cardiff  
CF11 9LJ

22 July 2021

### Representations regarding the 2020-21 financial statements

This letter is provided in connection with your audit of the financial statements of Bridgend County Borough Council (the Council) for the year ended 31 March 2021 for the purpose of expressing an opinion on their truth and fairness and their proper preparation.

We confirm that to the best of our knowledge and belief, having made enquiries as we consider sufficient, we can make the following representations to you.

### Management representations

#### Responsibilities

We have fulfilled our responsibilities for:

- the preparation of the financial statements in accordance with legislative requirements and CIPFA Code of Practice on Local Authority Accounting; in particular, the financial statements give a true and fair view in accordance therewith;
- the design, implementation, maintenance and review of internal control to prevent and detect fraud and error.

### Information provided

We have provided you with:

- full access to:
  - all information of which we are aware that is relevant to the preparation of the financial statements such as books of account and supporting documentation, minutes of meetings and other matters;
  - additional information that you have requested from us for the purpose of the audit; and

- unrestricted access to staff from whom you determined it necessary to obtain audit evidence;
- the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- our knowledge of fraud or suspected fraud that we are aware of and that affects the Council and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements;
- our knowledge of any allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, regulators or others;
- our knowledge of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- the identity of all related parties and all the related party relationships and transactions of which we are aware.

## **Financial statement representations**

All transactions, assets and liabilities have been recorded in the accounting records and are reflected in the financial statements.

The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Related party relationships and transactions have been appropriately accounted for and disclosed.

All events occurring subsequent to the reporting date which require adjustment or disclosure have been adjusted for or disclosed.

All known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

The financial statements are free of material misstatements, including omissions. There are no uncorrected misstatements in the financial statements.

## **Representations by the Council**

We acknowledge that the representations made by management, above, have been discussed with us.



We acknowledge our responsibility for the preparation of true and fair financial statements in accordance with the applicable financial reporting framework. The financial statements were approved by the Council's Audit Committee on 22 July 2021.

We confirm that we have taken all the steps that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that it has been communicated to you. We confirm that, as far as we are aware, there is no relevant audit information of which you are unaware.

Signed by:

Signed by:

**Section 151 Officer**

**Chair of the Audit Committee**

**Date: 22 July 2021**

**Date: 22 July 2021**

# Appendix 2

## The independent auditor's report of the Auditor General for Wales to the members of Bridgend County Borough Council

### Opinion on the financial statements

I have audited the financial statements of Bridgend County Borough Council for the year ended 31 March 2021 under the Public Audit (Wales) Act 2004.

Bridgend County Borough Council's financial statements comprise the Movement in Reserves Statement, the Comprehensive Income and Expenditure Statement, the Balance Sheet, the Cash Flow Statement, and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020-21.

In my opinion the financial statements:

- give a true and fair view of the financial position of Bridgend County Borough Council as at 31 March 2021 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with legislative requirements and international accounting standards as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020-21.

### Basis of opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the Council [and its group] in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Conclusions relating to going concern

In auditing the financial statements, I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Council's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from when the financial statements are authorised for issue. My responsibilities and the responsibilities of the responsible financial officer with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. The Responsible Financial Officer is responsible for the other information contained within the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## **Report on other requirements**

### **Opinion on other matters**

In my opinion, based on the work undertaken in the course of my audit:

- the information contained in the Narrative Report for the financial year for which the financial statements are prepared is consistent with the financial statements and the Narrative Report has been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020-21;
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and the Governance Statement has been prepared in accordance with guidance.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the Council and its environment obtained in the course of the audit, I have not identified material misstatements in the Narrative Report nor the Governance Statement.

I have nothing to report in respect of the following matters, which I report to you, if, in my opinion:

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my team;
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

## **Responsibilities**

### **Responsibilities of the responsible financial officer for the financial statements**

As explained more fully in the Statement of Responsibilities for the Statement of Accounts set out on page 14, the responsible financial officer is responsible for the preparation of the statement of accounts, which give a true and fair view, and for such internal control as the responsible financial officer determines is necessary to enable the preparation of statements of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the statement of accounts, the responsible financial officer is responsible for assessing the Council's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

My procedures included the following:

- enquiring of management and those charged with governance, including obtaining and reviewing supporting documentation relating to the Council's policies and procedures concerned with:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition, posting of unusual journals and biases in accounting estimates.
  - obtaining an understanding of the Council's framework of authority as well as other legal and regulatory frameworks that the Council operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of Bridgend County Borough Council.

In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit Committee and legal advisors about actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Council;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also communicated relevant identified laws and regulations and potential fraud risks to all the audit team and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the Council's controls, and the nature, timing and extent of the audit procedures performed.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my auditor's report.

## **Certificate of completion of audit**

I certify that I have completed the audit of the accounts of Bridgend County Borough Council in accordance with the requirements of the Public Audit (Wales) Act 2004 and the Auditor General for Wales' Code of Audit Practice.

**Adrian Crompton**  
**Auditor General for Wales**  
**23 July 2021**

**24 Cathedral Road**  
**Cardiff**  
**CF11 9LJ**

# Appendix 3

## Summary of corrections made

During our audit we identified the following misstatements that have been corrected by management, but which we consider should be drawn to your attention due to their relevance to your responsibilities over the financial reporting process.

### Exhibit 2: summary of corrections made

Value of correction	Nature of correction	Reason for correction
<p>£296,000 (An increase to the 'Total Comprehensive (Income) and Expenditure' figure per the I&amp;E of £296,000 and an equivalent increase in 'Net Assets' and 'Total Reserves' figures in the Balance Sheet)</p>	<p><b>Comprehensive Income and Expenditure Account:</b></p> <ul style="list-style-type: none"> <li>'Communities Govt Grants' was amended from £(11,986,000) to £(12,282,000).</li> </ul> <p><b>Movement in reserves Statement:</b></p> <ul style="list-style-type: none"> <li>'Transfers to Earmarked Reserves' was amended from £27,330,000 to £27,626,000 in the columns for 'Council Fund Balance' and 'Earmarked Reserves'.</li> </ul> <p><b>Balance Sheet:</b></p> <ul style="list-style-type: none"> <li>'Short Term creditors' was amended from £(44,465,000) to £(44,169,000).</li> </ul>	<p>To correctly account for revenue grant income incorrectly treated as capital grant income.</p>
<p>£9,510,000 (No overall effect on the I&amp;E or balance sheet)</p>	<p><b>Comprehensive Income and Expenditure Statement:</b></p> <ul style="list-style-type: none"> <li>'Social Services Gross Expenditure' was amended from £116,137,000 to £106,627,000.</li> <li>'Social Services Other Income' was amended from £(27,462,000) to £(17,952,000).</li> </ul> <p><b>Balance Sheet:</b></p> <ul style="list-style-type: none"> <li>Short Term Debtors was amended from £61,319,000 to £51,809,000.</li> <li>Short Term Creditors was amended from £(44,465,000) to £(34,955,000).</li> </ul>	<p>To net down transactions in respect of a pooled budget which were incorrectly shown as gross.</p>

Value of correction	Nature of correction	Reason for correction
<p>£3,952,000 (No overall effect on the I&amp;E)</p>	<p><b>Comprehensive Income and Expenditure Statement:</b></p> <ul style="list-style-type: none"> <li>• 'Taxation and Non-Specific Grant Income' line was amended as follows: <ul style="list-style-type: none"> <li>– 'Govt Grants' column was amended to £(171,402,000).</li> <li>– 'Other Income' column was amended to £(147,225,000).</li> </ul> </li> <li>• '(Surplus) or Deficit on Provision of Services' line was amended as follows: <ul style="list-style-type: none"> <li>– 'Gross expenditure' column was amended to £475,882,000.</li> <li>– 'Govt Grants' column was amended to £(294,192,000).</li> <li>– 'Other Income' column was amended to £(190,755,000).</li> </ul> </li> </ul>	<p>To correct casting errors within the Comprehensive Income and Expenditure Statement.</p>
<p>£1,354,000 (No overall effect on the balance sheet)</p>	<p><b>Balance Sheet:</b></p> <ul style="list-style-type: none"> <li>• The comparative figures for 2019-20 were amended as follows: <ul style="list-style-type: none"> <li>– 'Cash and cash equivalents' line was amended from £3,646,000 to £5,000,000.</li> <li>– 'Bank overdraft' line was amended to include the £(1,354,000).</li> </ul> </li> </ul>	<p>To show the 2019-20 comparative overdrawn bank balance against 'bank overdraft' for consistency with the 2020-21 balance.</p>



Value of correction	Nature of correction	Reason for correction
<p>£4,703,000 (No overall effect on the cash flow statement)</p>	<p><b>Cash Flow Statement and supporting notes:</b></p> <ul style="list-style-type: none"> <li>• Cash Flow Statement: <ul style="list-style-type: none"> <li>– ‘Financing activities’ was amended from £(21,183,000) to £(16,480,000).</li> <li>– ‘Cash and cash equivalents at the end of the reporting period’ line was amended from £(3,050,000) to £1,653,000.</li> </ul> </li> <li>• Note 37 Financing Activities: <ul style="list-style-type: none"> <li>– ‘Cash receipts of short and long term borrowing’ was amended from £(4,707,000) to £(4,000).</li> </ul> </li> </ul>	<p>To correctly disclose the year-end bank overdraft balance within the closing cash balance on the cash flow statement rather than being an adjustment within the cash flow.</p>
<p>Various (No overall effect on the primary statements)</p>	<p><b>Note 11 Grants:</b></p> <ul style="list-style-type: none"> <li>• Additional table included to analyse the total COVID grant income of £24,643,000 into its various income streams.</li> <li>• Additional narrative included to explain the agency relationship with the Welsh Government in respect of COVID business grants.</li> </ul>	<p>To provide greater analysis and explanation of the COVID grant income received.</p>
<p>£338,000 (No overall effect on the primary statements)</p>	<p><b>Note 11 Grants:</b></p> <ul style="list-style-type: none"> <li>• ‘Housing Benefit Subsidy’ line was amended from £(36,794,000) to £(37,133,000).</li> <li>• ‘Others’ line was amended from £(8,340,000) to £(8,002,000).</li> </ul>	<p>To correctly classify housing benefit subsidy grant income received.</p>

Value of correction	Nature of correction	Reason for correction
£4,250 (No overall effect on the primary statements)	<p><b>Note 15 Officers' Remuneration:</b></p> <ul style="list-style-type: none"> <li>The Chief Officer-Finance, Performance and Change's salary disclosed within footnote 4 of Disclosure 3 was amended from £146,557 to £150,807.</li> </ul>	To reflect the actual costs paid during the year.
£2,726,000 (No overall effect on the primary statements)	<p><b>Note 21e Sources of Finance for Capital Expenditure:</b></p> <ul style="list-style-type: none"> <li>'Government Grants' line was amended from £(12,554,000) to £(15,280,000).</li> <li>'Other contributions' line was amended from £(3,029,000) to £(303,000).</li> </ul> <p>As this is a disclosure note, there was no overall effect on the primary statements.</p>	To correctly classify government grant funding.
£ Various (No overall effect on the primary statements)	<p><b>Note 21h Capital Receipts in Advance:</b></p> <ul style="list-style-type: none"> <li>Additional disclosure note included to analyse the closing balance of capital receipts in advance.</li> </ul>	To show a detailed analysis of a material balance sheet amount.
£489,000 (No overall effect on the primary statements)	<p><b>Note 26 Provisions:</b></p> <ul style="list-style-type: none"> <li>The 'Insurance' column was amended: <ul style="list-style-type: none"> <li>'Additional provisions made in 2020-21' was amended from £(489,000) to £0.</li> <li>'Amounts used/released in 2020-21' was amended from £(581,000) to £(1,070,000).</li> </ul> </li> </ul> <p>This had no impact on the closing provisions value in the balance sheet.</p>	To correctly classify in-year movements in the insurance provision.

Value of correction	Nature of correction	Reason for correction
<p>£2,700,000 (No overall effect on the primary statements)</p>	<p><b>Note 31 Financial Instrument Disclosures:</b></p> <ul style="list-style-type: none"> <li>Note 31 was amended to remove from the bank overdraft figure, the element relating to Coychurch Crematorium as this is a separate entity. The prior-year figure was also amended.</li> <li>The cash figures in the Balance Sheet were correct and so this adjustment only affected the disclosures in Note 31.</li> </ul>	<p>To show the true overdraft balance relating to the Council.</p>
<p>Various (No overall effect on the primary statements)</p>	<p><b>Narrative Report:</b></p> <ul style="list-style-type: none"> <li>COVID grant income figures disclosed within the 'Hardship Fund' paragraph of the Narrative Report were amended to agree with those disclosed in Note 11 Grant Income.</li> </ul>	<p>To show the correct amounts of COVID grant income received.</p>
<p>Various (No overall effect on the primary statements)</p>	<p><b>Various:</b></p> <ul style="list-style-type: none"> <li>A number of minor amendments were made to the financial statements relating to either revisions to disclosures of information, narrative changes, casting errors, typos or agreement of prior-year comparatives.</li> </ul>	<p>To ensure accuracy of the financial statements.</p>



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