

Annual Audit Report 2022 – Powys Teaching Health Board

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Summary report

About this report

- 1 This report summarises the findings from my 2022 audit work at Powys Teaching Health Board (the Health Board) undertaken to fulfil my responsibilities under the Public Audit (Wales) Act 2004. That Act requires me to:
 - examine and certify the accounts submitted to me by the Health Board, and to lay them before the Senedd;
 - satisfy myself that expenditure and income have been applied to the purposes intended and are in accordance with authorities; and
 - satisfy myself that the Health Board has made proper arrangements for securing economy, efficiency, and effectiveness in its use of resources.
- 2 I report my overall findings under the following headings:
 - Audit of accounts
 - Arrangements for securing economy, efficiency, and effectiveness in the use of resources
- 3 This year's audit work took place at a time when NHS bodies continued to respond to the unprecedented and ongoing challenges presented by the COVID-19 pandemic. Health bodies were not only tackling the immediate challenges presented by the public health emergency but were also seeking to recover and transform services to respond to the significant numbers of people who are waiting for treatment and improve population health. My work programme, therefore, was designed to best assure the people of Wales that public funds are well managed. I have considered the impact of the current crisis on both resilience and the future shape of public services.
- 4 I aimed to ensure my work did not hamper public bodies in tackling the crisis, whilst ensuring it continued to support both scrutiny and learning. We largely continued to work and engage remotely where possible using technology, but some on-site audit work resumed where it was safe and appropriate to do so. This inevitably had an impact on how we deliver audit work but has also helped to embed positive changes in our ways of working.
- 5 As was the case in the previous two years, the delivery of my audit of accounts work has continued mostly remotely. The success in delivering it reflects a great collective effort by both my staff and the Health Board's officers.
- 6 I have adjusted the focus and approach of my performance audit work to ensure its relevance in the context of the crisis and to enable remote working. I have commented on how NHS Wales is tackling the backlog of patients waiting for planned care. My local audit teams have commented on how governance arrangements have adapted to respond to the pandemic, and the impact the crisis has had on service delivery.

- 7 This report is a summary of the issues presented in more detailed reports to the Health Board this year (see **Appendix 1**). I also include a summary of the status of work still underway, but not yet completed.
- 8 **Appendix 2** presents the latest estimate of the audit fee that I will need to charge to cover the costs of undertaking my work, compared to the original fee set out in the 2022 Audit Plan.
- 9 **Appendix 3** sets out the audit of accounts risks set out in my 2022 Audit Plan and how they were addressed through the audit.
- 10 The Chief Executive, the Director of Finance & ICT, the Director of Corporate Governance/Board Secretary and the Chair of the Audit, Risk and Assurance Committee have agreed the factual accuracy of this report. We presented it to the Board on 24 May. We strongly encourage the Health Board to arrange its wider publication. We will make the report available to the public on the [Audit Wales website](#) after the Board have considered it.
- 11 I would like to thank the Health Board's staff and members for their help and co-operation throughout my audit.

Key messages

Audit of accounts

- 12 I concluded that the Health Board's accounts were true and fair and free from material misstatement, and I issued an unqualified audit opinion in that respect.
- 13 In addition, the Health Board met its two financial duties for the year by not overspending against its three-year rolling Revenue Resource Limit and having an Integrated Medium-Term Plan approved covering the 2019-22 period.
- 14 However, during the year the Health Board incurred £47,000 of expenditure under a Ministerial Direction to make good shortfalls in pension tax liabilities for senior NHS Clinicians. I deem such expenditure as irregular (as it constitutes potential tax planning) and material by its nature, so as a result I qualified my opinion on the regularity of the financial transactions within the Health Board's 2021-22 accounts.
- 15 Alongside my audit opinion, I placed a substantive report on the Health Board's accounts to highlight the issue of NHS Clinicians' pension tax liabilities.

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

- 16 My programme of Performance Audit work has led me to draw the following conclusions:
- The Health Board has generally good governance arrangements in place, but it needs to update the Board Assurance Framework to have a clear

understanding of risks, ensure there are no key governance gaps, and help develop and prioritise workplans.

- Despite the additional investment in waiting list recovery, the significant growth in the numbers of people waiting is likely to mean that waiting lists will not return to pre-pandemic levels for many years.
- The Strategic Review Portfolio priorities were developed effectively and align with longer-term ambitions. However, the purpose and progress of the portfolio should be more clearly articulated, and the governance arrangements are potentially disproportionately large to the scale of the work being delivered.

17 These findings are considered further in the following sections.

Detailed report

Audit of accounts

- 18 Preparing annual accounts is an essential part of demonstrating the stewardship of public money. The accounts show the organisation's financial performance and set out its net assets, net operating costs, gains and losses, and cash flows. My annual audit of those accounts provides an opinion on both their accuracy and the proper use ('regularity') of public monies.
- 19 My 2022 Audit Plan set out the key risks for audit of the accounts for 2021-22 and these are detailed along with how they were addressed in **Appendix 3 Exhibit 4**.
- 20 My responsibilities in auditing the accounts are described in my [Statement of Responsibilities](#) publications, which are available on the [Audit Wales website](#).

Accuracy and preparation of the 2021-22 accounts

- 21 I concluded that the Health Board's accounts were true and fair and free from material misstatement, and I issued an unqualified audit opinion in that respect. My work did not identify any material weaknesses in internal controls (as relevant to my audit) however I brought some issues to the attention of officers and the Audit Committee for improvement.
- 22 The draft accounts were submitted for audit on time and the quality of working papers was good. No other material weaknesses were identified in internal controls.
- 23 I must report issues arising from my work to those charged with governance (the Audit Committee) for consideration before I issue my audit opinion on the accounts. My Financial Audit Manager reported these issues on 13 June 2022. **Exhibit 1** summarises the key issues set out in that report.

Exhibit 1: issues reported to the Audit, Risk and Assurance Committee

Issue	Auditors' comments
Uncorrected misstatements	<ul style="list-style-type: none">• <u>Indexation of land and building assets</u> After submitting its indexation report in August 2021, the District Valuer updated its indexation factors late in March 2022, due to widespread inflationary pressures. Given the late notification, the Health Board accounted for its land and building assets using the initial District Valuer report. If the updated report had been used, the net book value of the Health Board's assets would have increased by £999,000.

Issue	Auditors' comments
Corrected misstatements	<p>Appendix 3 of our report identified various corrections arising from the audit. These corrections covered a number of separate account areas but were largely presentational in nature and none of them affected the Health Board's overall three-year underspend of £278,000 against its rolling Revenue Resource Limit.</p>
Other significant issues	<p>Our report identified three further issues, for which recommendations were raised in Appendix 4 of our report:</p> <ul style="list-style-type: none"> • <u>Non-NHS accruals</u> Three transactions identified during audit testing (totalling £20,000) where goods and services had not been provided to the Health Board until 2022-23. • <u>Provisions</u> One instance noted where a payment of £487,000 on a 'residual' legal claim (i.e., a claim raised against the Welsh NHS prior to the creation of local health boards in 2003) had not been notified to the Health Board or therefore accounted for appropriately. • <u>Miscellaneous income</u> Two transactions identified during audit testing where income totalling £992,000 relating to clinical trials via Health and Care Research Wales should have been accounted for in the 2020-21 accounts.

- 24 I also undertook a review of the Whole of Government Accounts return. I concluded that the counterparty consolidation information was materially consistent with the Health Board's financial position on 31 March 2022, although there some inconsistent classifications between the accounts and the return.
- 25 My separate audit of the charitable funds accounts was completed in January 2023, allowing the audited accounts to be filed prior to the Charity Commission deadline of 31 January.

Regularity of financial transactions

- 26 The Health Board's financial transactions must be in accordance with authorities that govern them. The Health Board must have the powers to receive the income and incur the expenditure. Our work reviews these powers and tests that there are no material elements of income or expenditure which the Health Board does not have the powers to receive or incur.

- 27 Where a Health Board does not achieve financial balance, its expenditure exceeds its powers to spend and so I must qualify my regularity opinion.
- 28 The Health Board met its two financial duties for the year by not overspending against its three-year rolling Revenue Resource Limit and having an Integrated Medium-Term Plan (IMTP) approved covering the 2019-22 period. The Health Board had a cumulative three-year underspend of £278,000 comprising £55,000 in 2019-20, £143,000 in 2020-21 and £80,000 in 2021-22.
- 29 However, during the year the Health Board incurred £47,000 of expenditure under a Ministerial Direction to make good shortfalls in pension tax liabilities for senior NHS Clinicians. I deem such expenditure as irregular (as it constitutes potential tax planning) and material by its nature, so as a result I qualified my opinion on the regularity of the financial transactions within the Health Board's 2021-22 accounts.
- 30 I have the power to place a substantive report on the Health Board's accounts alongside my opinions where I want to highlight issues. Consequently, I placed a substantive report on the Health Board's accounts to highlight the issue of NHS Clinicians' pension tax liabilities.

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

- 31 I have a statutory requirement to satisfy myself that the Health Board has proper arrangements in place to secure efficiency, effectiveness, and economy in the use of resources. I have undertaken a range of performance audit work at the Health Board over the last 12 months to help me discharge that responsibility. This work has involved:
- undertaking a structured assessment of the Health Board's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically.
 - undertaking a high-level review of how NHS Wales is tackling the planned care backlog.
 - undertaking a local review of the Health Board's renewal programme.
- 32 My conclusions based on this work are set out below.

Structured assessment

- 33 My 2022 structured assessment work took place at a time when NHS bodies were not only continuing to tackle the challenges presented by COVID-19 but were also seeking to recover and transform services to respond to the significant numbers of people who are waiting for treatment and improve population health.
- 34 My team focussed on the Health Board's corporate arrangements for ensuring that resources are used efficiently, effectively, and economically, with a specific focus

on the organisation's governance arrangements; strategic planning arrangements; financial management arrangements; and arrangements for managing the workforce, digital assets, the estate, and other physical assets. Auditors also paid attention to progress made to address previous recommendations.

Governance arrangements

- 35 My work considered the Health Board's governance arrangements, with a particular focus on:
- Board and committee effectiveness;
 - the extent to which organisational design support supports good governance; and
 - key systems of assurance.
- 36 My work found that **governance arrangements are generally effective. However, an updated Board Assurance Framework is needed. Staff feedback and Board self-review mechanisms also need to be improved, and risks associated with turnover and capacity within the operational structure need to be managed.**
- 37 The Health Board has some effective sources of assurance in place, but it still does not have an updated Board Assurance Framework. The Board and committees are generally operating well. However, opportunities exist to improve public access to key Health Board documents, address some gaps in assurance, strengthen staff feedback, and improve Board self-review mechanisms. There is a need to stabilise leadership arrangements at the Executive level after a period of churn, and as part of that ensure that operational executive leadership portfolios are appropriately balanced and proportionate. Interim governance arrangements have now been addressed; however, capacity to support the governance function is an issue.

Strategic planning arrangements

- 38 My work considered the Health Board's strategic planning arrangements, with a particular focus on the organisation's:
- vision and strategic objectives;
 - Integrated Medium-Term Plan;
 - planning arrangements; and
 - arrangements for implementing and monitoring the delivery of corporate strategies and plans.
- 39 My work found that **the Health Board has a well-established long-term strategy which is supported by an approved IMTP for 2022-25. Good arrangements are in place to develop and monitor delivery of its plans, but there is scope to engage the Board earlier in the planning process and to increase the focus on measures and impact.**

40 The Health Board has a well-established long-term strategy and a clear focus on its clinical priorities. An approved IMTP is in place, which was developed with Board engagement. However, there is scope to engage the Board earlier in the planning process. There are good arrangements for developing plans, with a clear focus on value-based healthcare and commissioned services. Clear arrangements for monitoring delivery of the IMTP and supporting plans are also in place but greater focus is needed on measures and impact.

Managing financial resources

41 My work considered the Health Board's arrangements for managing its financial resources, with a particular focus on the organisation's:

- arrangements for meeting key financial objectives;
- financial controls; and
- arrangements for reporting and monitoring financial performance.

42 My work found that **the Health Board has a good track record of managing its financial resources. However, it is now facing pressures which means that it will not meet some of its financial duties for 2022-23. Financial controls have been strengthened to manage this risk. There is good financial reporting, which supports open and transparent oversight and scrutiny.**

43 The Health Board met its financial duties for 2021-22, but despite having a balanced financial plan, is now reporting a year-end financial deficit for 2022-23 of £7.5 million. This means it will fail its financial duties for revenue, with a deficit for the three-year period 2020-23 also reported. The Health Board has appropriate arrangements for financial management and control, which have been escalated at an operational level to minimise the impact of financial pressures during the year. Oversight and scrutiny of the Health Board's financial position has improved with more timely information now reported to Board and relevant committees.

Managing the workforce, digital resources, the estate, and other physical assets

44 My work considered the Health Board's arrangements for managing its wider resources, with a particular focus on the organisation's:

- arrangements for supporting staff wellbeing;
- arrangements for managing its digital resources; and
- arrangements for managing its estate and other physical assets.

45 My work found that **the Health Board is supporting staff well-being, recognises the importance of the digital agenda, and has good oversight of the management of its estate. But resources to support digital are an ongoing challenge.**

46 The Health Board has appropriate arrangements in place to support staff well-being, with clear priorities set out within the IMTP to deliver improvements to staff

well-being and engagement. Positive action has been taken to embed the Staff Wellbeing and Experience Framework which is informed by mechanisms for capturing staff feedback on how well services are working. There are good arrangements in place for maintaining oversight of staff well-being through the Workforce and Culture Committee, although the Health Board could do more to monitor progress against our Taking Care of the Carers report.

- 47 Digital is recognised as a key enabler with a Digital Transformation Plan in place for the next three years. The Health Board is developing its digital framework, but the digital infrastructure and availability of funding are significant issues. The allocation of capital funding to the Health Board has significantly reduced, which has meant that it has been unable to allocate any capital funding to digital projects. Several recent internal audit and external reviews have provided limited assurance on the IT infrastructure, and there are ongoing issues with connectivity due to the rurality of services.
- 48 Estates is an integral part of the Health Board's IMTP, and an estates strategy is currently being developed. Clear processes are in place to look at how investment is prioritised with several major capital projects underway. The Delivery and Performance Committee maintain oversight of capital projects and the condition of the estate, although there is scope to increase visibility and discussion of issues related to the estate at Board.

Tackling the planned care backlog in Wales

- 49 In May 2022, I published a report that set out the extent of the planned care backlog in NHS Wales, and the key actions the system needs to take to start to tackle the backlog. My report highlighted the continued growth of the overall waiting list numbers month on month, whilst noting the rate of growth was slowing. It also noted that the inevitable drop in referrals seen during the pandemic would likely result in this latent demand eventually coming back into the system. Taking these and other factors into account my work estimated that it could be as much as seven years before overall waiting list numbers in Wales returned to pre-pandemic levels.
- 50 The Welsh Government has produced a national recovery plan for planned care with key milestones for health boards to achieve, including an initial focus on those patients facing very long waits. However, those milestones are already proving difficult to achieve. In line with the key actions, I set out in my report, the Health Board, along with others in Wales, will need to both build and protect capacity for planned care, and continue to maintain a focus on efficiency and productivity.
- 51 The Health Board will also need to ensure that it actively manages the clinical risks to patients that are facing long waits for treatment and enhance its systems for communicating with patients to help them manage their condition whilst they are waiting and inform them of what to do if their condition deteriorates.

Review of the Strategic Renewal Priorities

- 52 My work considered how the Health Board is using its resources to recover and transform following the pandemic, how the renewal priorities had been set, and whether the delivery and monitoring arrangements to manage the renewal portfolio are effective.
- 53 My work found that **the Strategic Renewal Portfolio priorities were developed effectively and align with longer-term ambitions. However, the purpose and progress of the portfolio should be more clearly articulated, and the governance arrangements, whilst robust, are potentially overdeveloped in the context of the scale of work being delivered.**
- 54 The strategic renewal priorities were developed effectively and align to the Health Board's ambitions; however, the purpose of the portfolio needs to be clarified to allow for sufficient scrutiny and challenge.
- 55 Robust governance arrangements are in place for the renewal priorities; however, these may be disproportionate to the scale of work being delivered and there is a risk that the agile nature of the renewal portfolio means core aims of the project become lost.
- 56 Key points of progress and outcome measures are regularly reported to relevant committees, however, there is scope for the progress to be less narrative and show clearer links to the Health Board's strategic aims.

Appendix 1

Reports issued since my last annual audit report

Exhibit 2: reports issued since my last annual audit report

The following table lists the reports issued to the Health Board since my last annual audit report.

Report	Date
Financial audit reports	
Audit of Financial Statements Report	June 2022
Opinion on the Financial Statements	June 2022
Audit of Charitable Funds Financial Statements Report and Opinion on the Charitable Funds Financial Statement	January 2023
Performance audit reports	
Tackling the Planned Care Backlog in Wales	May 2022
Review of the Strategic Renewal Programme	February 2023
Structured Assessment 2022	May 2023
Other	
2022 Audit Plan	March 2022

My wider programme of national value for money studies in 2022 included reviews that focused on the NHS and pan-public-sector topics. These studies are typically funded

through the Welsh Consolidated Fund and are presented to the Public Accounts Committee to support its scrutiny of public expenditure. Reports are available on the [Audit Wales website](#).

Exhibit 3: performance audit work still underway

There are several performance audits that are still underway at the Health Board. These are shown in the following table, with the estimated dates for completion of the work.

Report	Estimated completion date
Unscheduled care – patient flow out of hospital	July 2023
Unscheduled care – access to unscheduled care services	September 2023
Workforce planning	September 2023
Primary care follow-up	September 2023

Appendix 2

Audit fee

The 2022 Audit Plan set out the proposed audit fee of £272,391 (excluding VAT). My latest estimate of the actual fee, on the basis that some work remains in progress, is in keeping with the fee set out in the outline.

Appendix 3

Audit of accounts risks

Exhibit 4: audit of accounts risks

My 2022 Audit Plan set out the risks for the audit of the Health Board's 2021-22 accounts. The table below lists these risks and sets out how they were addressed as part of the audit.

Audit risk	Proposed audit response	Work done and outcome
<p>The risk of management override of controls is present in all entities. Due to the unpredictable way in which such override could occur, it is viewed as a significant risk.</p>	<p>We will:</p> <ul style="list-style-type: none"> • test the appropriateness of journal entries and other adjustments made in preparing the financial statements; • review accounting estimates for biases; and • evaluate the rationale for any significant transactions outside the normal course of business. 	<p>I reviewed a sample of the accounting estimates and a sample of transactions that included journal entries. I did not identify any significant transactions outside the normal course of business. My audit findings were satisfactory.</p>
<p>The implementation of the 'scheme pays' initiative in respect of the NHS pension tax arrangements for clinical staff is ongoing. Last year we included an Emphasis of matter paragraph in the audit opinion drawing attention to your disclosure of the contingent liability. Applications to the scheme will close on 31 March 2022, and if any expenditure is made in-year, we would consider it to be irregular as it</p>	<p>We will review the evidence one year on around the take-up of the scheme and the need for a provision, and the consequential impact on the regularity opinion.</p>	<p>The Health Board included £47,000 of expenditure in this area for the first time in 2021-22, which I deem to be material by nature with regard to regularity. Consequently, I have qualified my regularity opinion over the Health Board's 2021-22 accounts and issued a substantive report on the matter.</p>

Audit risk	Proposed audit response	Work done and outcome
<p>contravenes the requirements of Managing Welsh Public Money.</p>		
<p>During the audit of the 2020-21 Remuneration Report, we identified a significant number of errors within the senior officer remuneration disclosures. If the quality of the Report is not improved for the 2021-22 disclosures, there is a risk of material misstatement.</p>	<p>We will discuss with officers the proposed method for the preparation and quality assurance review of the Remuneration Report during our audit planning.</p>	<p>My audit team reviewed the Remuneration Report and its entries in detail. While we did identify some further audit corrections in 2021-22, we noted improvements in the collation of this disclosure overall and have not raised any further recommendations here.</p>
<p>There is a risk that you will fail to meet your first financial duty to break even over a three-year period. The position at month 10 shows a year-to-date surplus of £149,000 and a forecast year-end break-even position. This, combined with the outturns for 2019-20 and 2020-21, predicts a three-year surplus of £198,000. Where you fail this financial duty, we will place a substantive report on the financial statements highlighting the failure and qualify your regularity opinion. Your current financial pressures increase the risk that management judgements and estimates could be biased in an effort to achieve the financial duty.</p>	<p>We will focus our testing on areas of the financial statements which could contain reporting bias.</p>	<p>As set out in this report, my audit confirmed that the Health Board met its financial duty to break even over a three-year period. I substantively tested a sample of transactions and balances. My audit findings were satisfactory.</p>
<p>Although COVID-19 restrictions have now been removed, there have been ongoing pressures on staff resource and of remote</p>	<p>We will discuss your closedown process and quality monitoring arrangements with the</p>	<p>I did not identify any significant issues with your closedown process during my audit this year.</p>

Audit risk	Proposed audit response	Work done and outcome
<p>working that may impact on the preparation, audit, and publication of accounts. There is a risk that the quality of the accounts and supporting working papers may be compromised leading to an increased incidence of errors. Quality monitoring arrangements may be compromised due to timing issues and/or resource availability.</p>	<p>accounts preparation team and plan to monitor the accounts preparation process. We will help to identify areas where there may be gaps in arrangements.</p>	
<p>There continues to be increased funding streams and expenditure in 2021-22 to deal with the COVID-19 pandemic. These could have a significant impact on the risks of material misstatement and the shape and approach to our audit. Examples of issues include fraud, error, and regularity risks of additional spend, treatment and valuation of assets and estimation of annual leave balances.</p>	<p>We will identify the key issues and associated risks and plan our work to obtain the assurance needed for our audit.</p>	<p>I substantively tested a sample of transactions and balances. My audit findings were satisfactory.</p>
<p>Introduction of IFRS 16 Leases has been deferred until 1 April 2022. There may be considerable work required to identify leases and the COVID-19 national emergency may pose additional implementation risks. The 2021-22 accounts will need to disclose the potential impact of implementing the standard.</p>	<p>We will review the completeness and accuracy of the disclosures.</p>	<p>These disclosures were reviewed with no audit corrections arising for the 2021-22 accounts.</p>



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