

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	29 JUNE 2009
TITLE	ANNUAL REPORT BY THE “HEAD OF INTERNAL AUDIT” 2008/09
PURPOSE OF REPORT	TO EXPRESS INTERNAL AUDIT’S OPINION ON THE OVERALL CONTROL ENVIRONMENT WITHIN THE AUTHORITY
AUTHOR	DEWI MORGAN, SENIOR MANAGER AUDIT AND RISK
ACTION	TO RECEIVE THE REPORT

I. INTRODUCTION

- 1.1 As the “Head of Internal Audit” of Gwynedd Council pursuant to the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom, I am required to provide the authority with assurance on the whole system of internal control of the Authority. In giving my opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the governing body is a reasonable assurance that there are no major weaknesses in the whole system of internal control.
- 1.2 In assessing the level of assurance to be given, I have taken into account all audits relevant to 2008/09 and any follow-up action taken in respect of audits from this and previous periods.

2. OVERALL ASSURANCE

- 2.1 **In my opinion Gwynedd Council has a sound framework of control to provide reasonable assurance regarding the effective and efficient achievement of the Council’s objectives, as the steps taken by the Council during the accounting period to establish and strengthen internal controls and to ensure that recommendations to remedy weaknesses identified by the Internal Audit service have, overall, been satisfactory.**

2.2 Considerations

In giving my opinion on the adequacy of the internal control systems, I have taken into consideration:

- Overall, good internal control was found within each of the Council’s individual services.
- Where significant control weaknesses were found, these matters were resolved by the Council’s officers, or otherwise were considered by the Audit Committee.
- No reliance has been placed on any work by external assurance bodies when formulating the opinion in this report.

3. AUDIT WORK

3.1 Achieved Coverage

- 3.1.1 Of the planned work for 2008/09, 95% has been undertaken. The audits from the 2008/09 plan that have contributed to the opinion contained in this annual report are listed in Appendix I.
- 3.1.2 Where the final report of any particular audit listed in Appendix I had not been released before 1 April 2009, the work undertaken in each one encompassed the control environment during 2008/09, and the result of tests were sufficient to allow me to express an opinion on the control environment.
- 3.1.3 In addition to the routine reports from the plan, a report was presented to the Audit Committee in December 2008 regarding the Council's deposits with Heritable Bank, which had entered administration.

3.2 Revisions to the Plan

Revisions to the audit plan were reported regularly to the Audit Committee during the year.

3.3 Internal Audit Resources

3.3.1 Appendix 2 contains an analysis of the use made of the Internal Audit resources available during 2008/09. The number of productive days supplied for completing Gwynedd Council audits in the period between 1 April 2008 and 31 March 2009 was 1,736 days, compared with 1,579 days for the same period in 2007/08.

3.3.2 Some staff turnover was seen during the year, which meant that some posts were empty for occasions. However, a successful reorganisation was undertaken during the year, with new appointments of staff who have shown real potential. Further to that, a number of Internal Audit staff were studying for professional qualifications:

- A Team Leader and a Senior Auditor were studying for an ACCA qualification
- A Senior Auditor is studying for an CIPFA qualification
- A Senior Auditor is studying for an IIA (Institute of Internal Auditors) qualification

There are three officers within the Unit with a full CIPFA qualification, and the Senior Auditor (IT) has an ISACA computer audit qualification.

3.3.3 As can be seen, there has been a general reduction in the number of 'unproductive' days on areas such as administration and "Background Work", which has contributed to the increase of 10% in the resource that was contributed to auditing the Council's internal controls during 2008/09 in comparison with the previous year. Once again, there was no need to use temporary external agency staff, despite vacant posts, during 2008/09.

4. OPERATIONAL ASSURANCE

4.1 The actual audits undertaken and relating to the 2008/09 financial year have been considered in detail by the Audit Committee in its regular meetings held on:

- 26 June 2008
- 30 September 2008
- 18 December 2008
- 12 March 2009
- 29 June 2009.

- 4.2 During the conduct of these audits particular attention was given to arrangements for establishing sound financial control and safeguards against fraud.
- 4.3 Where relevant, internal audit reports are catergorised to give an overall audit opinion of the control environment for that particular system or establishment. All recommendations that were presented were done so in order to strengthen internal controls that mitigate operational risks, and to establish best practice.
- 4.4 Of the reports relating to the 2008/09 plan that were given an 'A' to 'CH' opinion category, 80% obtained an 'A' or 'B' opinion – significant improvement on the previous year, when the figure was approximately 70%. No report was given a 'CH' opinion.
- 4.5 Approximately 95% of the follow-up audits that had been specifically included in the 2007/08 audit plan, or released between 1 April 2008 and 31 March 2009, were given an "Acceptable" or "Excellent" opinion, including every follow-up relating directly to core financial systems. This suggests that robust arrangements are in place within the authority to implement audit recommendations in order to strengthen internal controls and manage risk.

5. AUDIT PERFORMANCE

5.1 The result of the internal audit service's performance indicators in 2008/09 were as follows:

Description	2007/08 Performance	2008/09 Target	2008/09 Actual
% of the Audit Plan achieved	96%	95%	95%
% audits completed within the planned time (with a tolerance of 10%)	85%	85%	58%
% of follow-up work completed within a timescale set at the time of the original audit	74%	80%	95%
Number of Audit Standards with full compliance according to the Wales Audit Office annual review	11 out of 11	11 out of 11	8 full, 3 partial
% productive days to actual available (excluding holidays)	64%	71.6%	71%
% of Internal Audit follow-up reports [final version released between 1 April 2008 and 31 March 2009] with an "Acceptable" opinion or better (corporate indicator)	94%	90%	95%

5.2 Some targets were not achieved due to the following:

% audits completed within the planned time (with a tolerance of 10%): performance against this indicator during the year fell way below the target. Staffing and managerial changes during the year aimed to improve performance against this indicator, and it is fair to state that the reasons for exceeding the time allowed varied from one audit to another and from one auditor to another. In order to deal with this situation, it is proposed that each auditor and team leader provide a written explanation each time an audit has gone beyond the time allowed in the plan.

% productive days to actual available (excluding holidays): An analysis of the unproductive time is found in Appendix 2. The table shows that substantial improvement was seen in 2008/09 in comparison with the previous year, and that the Unit's performance was very short of the target by the end of the year. There was consistent improvement during the year – it is expected that this will be carried forward to 2009/10. See part 3.3 of this report for further details.

Number of Audit Standards with full compliance according to the Wales Audit Office annual review: The WAO annual review of was presented to the Audit Committee in its meeting on 26 June 2008. In it, the external auditors compared Internal Audit against CIPFA's Code of Practice for Internal Audit in Local Authorities in the United Kingdom. They concluded that the service met 8 of these standards, but that there are aspects of the 3 other standards where there was room for improvement. See part 6 for a full explanation.

6. COMPLIANCE WITH THE CODE OF PRACTICE

6.1 The Wales Audit Office measures Internal Audit against the requirements of the 2006 CIPFA Code of Practice for Internal Audit. The Wales Audit Office reported in June 2008 that Gwynedd Council has an effective Internal Audit Service that complies in most respects with the standards of the Code of Practice.

6.2 The external auditor's report noted that Internal Audit has met the following standards:

- Scope of Internal Audit
- Ethics for internal auditors
- Audit Committee
- Relationships
- Staffing, training and continuing professional development
- Audit strategy and planning
- Due professional care
- Reporting

It was reported that Internal Audit only partly met the following standards:

- Independence – *due to other responsibilities of the Senior Manager Audit and Risk in addition to Internal Audit.*
- Undertaking audit work – *since a formal briefing note was not prepared for managers at the commencement of the audit, and since the format of working papers varied between the 4 teams within the unit.*
- Performance quality and effectiveness – *because the audit manual was out of date.*

6.3 The report contained 5 recommendations. The table below shows the response to these reports:

Argymhelliad		Sylwadau / Cynnydd
A1	Reconsider the role and responsibilities of the Head of Internal Audit	The Head of Finance reported to the Audit Committee in June 2008 that this was not a reflection of the Internal Audit Section as he, as the Head of Finance, rather than the Audit and Risk Manager was responsible for deciding on the Manager's responsibilities and that those responsibilities added to the job's status.
A2	For each audit prepare, discuss and agree a brief with relevant managers	This is now in place – each auditor is expected to prepare a formal briefing note for each audit, which is to be reviewed by the Senior Manager Audit & Risk as part of the quality assurance arrangements.
A3	Standardise the working methods and audit documentation across the teams within the Internal Audit section.	During 2008/09 systems and procedures for using electronic working papers were developed, in order to deal with this matter. The new arrangements offer a way of recording work and reporting on audits in a consistent way across the Unit. By the beginning of 2009/10 it is expected that all audits are undertaken in this way.
A4	Ensure that the rationale supporting the rating awarded is documented, and is adequately supported by the overall audit findings.	If there are any doubts regarding the opinion of an audit, the Senior Manager Audit & Risk has the final word, and he will note his reasoning on file. This method is only used where there is ambiguity or an argument with a customer regarding the audit opinion.
A5	Establish policies and procedures in an up to date audit manual and, thereafter, review regularly and update to reflect changes in working practices and standards.	A new manual has been developed and presented to staff.

7. INTERNAL AUDIT PLAN 2009/10

7.1 A draft internal audit plan for 2009/10 was presented to the Audit Committee in its meeting on 12 March 2009. The final plan is included in Appendix 3

8. RECOMMENDATION

8.1 The Committee is asked to accept this report as the formal annual report of the Senior Manager Audit & Risk pursuant to the Code of Practice for Internal Audit in Local Government in the United Kingdom.

Work from the plan that has contributed to the opinion contained in this annual report:

CORPORATE

- Overview of General Travelling
- Corporate Governance - Officer Authorisation Arrangements
- Contribution to the AGS
- Corporate Contracts Register
- Lists of Approved Contractors
- Contracts: Retention Money
- Contract Management: Reporting on Overspends
- Contracts - Exception Checking
- National Fraud Initiative (NFI)
- ICT: Anti-Fraud Work
- SBIG Contracts

CHIEF EXECUTIVE'S DEPARTMENT

POLICY AND PERFORMANCE SERVICE

Procurement

- Corporate Procurement Contract - post-letting management
- e-Procurement Project

Performance and Project Management

- Provider Services IT System Project

Research and Information

- Research Project Output

RESOURCES DIRECTORATE

HUMAN RESOURCES SERVICE

Personnel Policy

- Appointment procedures - qualifications, essential attributes, references etc

CUSTOMER CARE SUPPORT SERVICE

Customer Care

- Galw Gwynedd Contact Centre

Property Estates

- Disposal of Council Property

Information Technology

- Software Licensing Controls (Corporate)
- Software Licence Management (Schools)
- Network Security (including Citrix Gateway Access)
- ICT: Exchange of Information
- Configuration Management
- Anti-Malware Software
- Hardware Capacity Management

FINANCE SERVICE

Cashiers

- Cash collection systems
- Administration of Public Transport Concessionary Passes

Benefits

- Discretionary Payments

Payroll

- Arrangements for Commencing, Revisions and Terminating Employees
- Implementation of Local Pay Review

Central Accountancy

- Transfer and Reconciliation of the Main Accounting System's Feeder Systems

Efficiency of the Coding Structure

Income-Debtors

Debtors System - suppression procedures

Payments-Creditors

CAATs Tests on the Creditor System

Payments Unit - Segregation of Duties

Internal Invoicing Processes

Review of Checking Limits

File Transfers from schools' financial systems

Council Tax

Council Tax - exemptions, empty properties etc

Council Tax - registration of new properties

Insurance and Risk Management

Insurance Arrangements

ADMINISTRATION AND PUBLIC PROTECTION SERVICE

Registration

Land Searches

Members' Services

Members' Expenses

ENVIRONMENT DIRECTORATE

ACROSS THE DIRECTORATE

North Wales Trunk Road Agency - Tunnel Service

PLANNING AND TRANSPORTATION SERVICE

Planning

Planning - Enforcement

Street Care and Integrated Transport

Transport Fee Income

On-Street Structure Licences

Arrive Alive

HIGHWAYS AND MUNICIPAL SERVICE

Commissioning Unit

Waste Strategy - Regional Developments

Municipal Provider Unit

Land Maintenance

Highways Provider Unit

Use of Sub-contractors, Works Unit

GWYNEDD CONSULTANCY SERVICE

Construction and Engineering

Compliance with Construction Design Management (CDM) Regulations

Across the service

Current Contracts: Gwynedd Consultancy

Final Accounts: Gwynedd Consultancy

ENVIRONMENT SUPPORT UNIT

Processing of Travel Claims

DEVELOPMENT DIRECTORATE

LIFELONG LEARNING SERVICE

Youth and Community Services and Student Finance

Rhyd Ddu Outdoor Pursuit Centre

Leisure and Sports Development

Arfon Leisure Centre, Caernarfon

Arfon Tennis Centre

Penllyn Leisure Centre, Y Bala

Harlech Swimming Pool Closure Arrangements

ECONOMY AND REGENERATION SERVICE

Community Regeneration

Communities First Programme

Strategic Planning and Funding

Final Accounts: Regeneration Unit

Gwynedd Training

Gwynedd Training Administration and Management

Skills and Enterprise

"Llwyddo'n Lleol"

CHILDREN AND FAMILIES SERVICE

Resources (Children and Families)

Children - Out-of-County Placements

Children - Adoption, Residential Order and Special Guardianship Allowances

Children - Residential Order Allowance

Central (Children and Families)

Integrated Children's System

SCHOOLS SERVICE

Ancillary

Wales Assembly Government Community-Focussed Schools Grant 2007-08

Wales Assembly Government School Uniform Grant 2007-08

Key Stages 2 to 3 Grant

School Buildings Improvement Grant

Post-16 Education Grant

Primary Schools

Governor Duties (Primary Schools)

Budgetary Control in Primary Schools

Primary Schools Lettings

DEVELOPMENT FINANCE UNIT

Out-of-County Education - Invoicing Arrangements

School Funding Formula

CARE DIRECTORATE

HOUSING SERVICE

Management and Rent and Supported Housing

Tenant Contributions to Heating Costs

Private Sector Housing

"Here to Help" Scheme

Housing Maintenance Operational Unit

Final Accounts: Housing

Council Housing Maintenance - Workflows

SOCIAL SERVICES

Physical Disability

Physical Disability - Control over blue badges

Physical Disability - Joint Store Service Contract

Learning Disability

Learning Disabilities - Private Day Care

Learning Disability Register - controls for ensuring completeness

Across the service

Social Services: On Call and Emergency Arrangements

Social Services Grants

Support Worker Costs

Elderly persons

Management of Apetito Contract

PROVIDER SERVICES

Catering

Food Purchasing and Stock Control

Day and Residential

Plas Hafan Home for the Elderly, Nefyn
Plas Ogwen Home for the Elderly, Bethesda
Plas Pengwaith Home for the Elderly, Llanberis
Hafod y Gest Home for the Elderly, Porthmadog
Plas Gwilym Home for the Elderly, Penygroes
Hafod Mawddach Home for the Elderly, Barmouth
Bron y Graig Home for the Elderly, Y Bala
Bryn Llewelyn Home for the Elderly, Llan Ffestiniog
Bryn Blodau Home for the Elderly, Llan Ffestiniog
Llys Cadfan Home for the Elderly, Tywyn
Gifts for Residential Home Staff
Provider Services Properties - Commissioning of work
Learning Disabilities - Day Centres (Arfon)
Learning Disabilities - Day Centres (Dwyfor)
Learning Disabilities - Day Centres (Meirionnydd)

Home Care

Home Carer Wages Control

CARE SUPPORT UNIT

Health and Safety of Care Staff

CARE POLICY AND PERFORMANCE UNIT

Collection of Social Services Data for Performance Management purposes

Analysis of Internal Audit Time | April 2008 – 31 March 2009:

2007/08		2007/08
3,077	Total Days	2,951
516	Less Holidays (Statutory and Non-Statutory)	411
2,561	Total available days	2,540
	Less:	
25	Special Leave	23
46	Sickness	48
79	Training: Professional Qualification	22
194	Other	116
2,217	Available days	2,331
	Less Unproductive time:	
56	Administration	53
8	Unallocated Travelling time	6
75	Background work	52
126	Meetings	134
42	Time Recording and Management	38
2	General Management	1
8	Staff – recruitment and development	4
186	Audit Management	180
12	Staff Appraisal	14
0	Presentation of Training	11
2	Job Evaluation	0
0	Add: Days from agency staff	0
62	Less: other management work (Audit and Risk Manager)	39
1,638	Total productive days	1,799
59	Less: work for external customers	63
1,579	Total productive days, Gwynedd Council	1,736

Analysis of the use of Gwynedd Council productive time:

Type of work	Days	As a %
Completion of prior year work	179	10.33%
Consultancy	67	3.86%
2008/09 Audit Plan	1,282	73.83%
Follow-up work (not in plan)	93	5.34%
Responsive Audits/Special Investigations	115	6.64%
Total	1,736	100.00%



Internal Audit Plan 2009/10

Côd yr Archwiliad	Enw'r Archwiliad	Dyddiau
CORPORATE		
1-CORFF-02/2010	Use of Consultants	20.00
1-CORFF-09/2010	Exemptions from the corporate training arrangements	15.00
1-CPGV-01/2010a	Corporate Governance Framework	20.00
1-CPGV-01/2010ags	Contribution to Preparation of the Annual Governance Statement	20.00
1-CPGV-01/2010b	Corporate Governance - Comparative Review	10.00
1-CTRT-04/2010a	Contract Management - Site Visits	6.00
1-CTRT-04/2010b	Contract Management - Performance Bonds	4.00
1-CTRT-04/2010c	Contract Management - SBIG Contracts	10.00
1-CTRT-06/2010	Contract Terms and Tendering Documents	5.00
AN-ACY-03/2010	Budgetary Control	25.00
AO-ARL-05/2010	NFI (National Fraud Initiative)	40.00
BE-POL-07/2010	Corporate Performance Indicators	25.00
EDUCATION		
Resources		
4-DAT-YSG-TRAF/2010	School Transport	12.00
Education Consortium		
4-DAT-X-ADD/2010brec	Primary Schools Free Breakfast Initiative Grant	10.00
4-DAT-X-ADD/2010bro	Wales Assembly Government Community-Focussed Schools Grant	5.00
4-DAT-X-ADD/2010ks23	Key Stages 2 to 3 Grant	5.00
4-DAT-X-ADD/2010sb	School Buildings Improvement Grant	5.00
4-DAT-X-ADD/2010yb	Headteacher Assistance for Small Schools Grant	3.00
4-DAT-X-ELWa/2010	Post-16 Education Grant	1.00
Pupils and Inclusion		
EADDA10/2010	Integration	20.00
Schools		
EADDA16/2010	Primary Schools - Recruitment Arrangements for Auxilliary Staff and Supply Te	24.00
EADDA21/2010	Arrears of Dinner Money, Primary Schools	25.00
EADDA32/2010	Unofficial Funds	6.00
EADDAY4004/2010	Ysgol Brynrefail	12.00
EADDAY4030/2010	Ysgol Y Gader	11.00
EADDAY4031/2010	Ysgol Y Moelwyn	11.00
EADDAY4033/2010	Ysgol Y Berwyn	12.00
EADDAY4039/2010	Ysgol Syr Hugh Owen	12.00
EADDAY7000/2010	Ysgol Coed Menai	6.00
EADDAY7002/2010	Ysgol Pendalar	6.00
EADDAY7010/2010	Ysgol Hafod Lon	6.00
HUMAN RESOURCES		
Health and Safety		
BC-PER-02/2010	Health and Safety Audits	15.00

FINANCE

Across the department

AO-ARL-07/2010	Finance System Licences	25.00
Financial		
AO-ARL-06/2010	Cheque Control	20.00
Investment and Treasury Management		
AN-ACY-05/2010	Treasury Management - New Strategy	10.00
Accountancy		
4-DAT-CYLL-BIL/2010	Out-of-County Education - Invoicing Arrangements	10.00
AN-ACY-01/2010	Bank Tender	12.00
AN-ACY-08/2010	Tax Returns	12.00
AN-ACY-10/2010	Precepts	10.00
AN-ACY-13/2010	Bank Reconciliation	20.00
Pensions and Payroll		
AL-CYF-01/2010sys	Mew Personnel-Payroll System	20.00
AP-PEN-01/2010	Pensions	40.00
Revenue		
AC-TR-01/2010	Council Tax System - Formulae and Algorithms	25.00
AC-TR-09/2010	Local Taxation - Printing Contract	10.00
AC-TR-11/2010	NNDR - Evaluation list	20.00

PROVIDER AND LEISURE

Leisure

EHAMAC6404/2010	Bangor Swimming Pool	8.00
EHAMAC6406/2010	Plas Ffrancon Leisure Centre	8.00
EHAMAC6422/2010	Dwyfor Leisure Centre	8.00
EHAMAC6448/2010	Bro Dysynni Leisure Centre	8.00
Residential and Day		
5-GOF-CART1333/2010	Plas Maesincla, Caernarfon	8.00
5-GOF-CART1341/2010	Plas y Don, Pwllheli	8.00
5-GOF-CART1345/2010	Plas Hedd, Bangor	8.00
5-GOF-CART1356/2010	Cefn Rodyn, Dolgellau	8.00
GDAPR-H01/2010	Personal Monies of Home Residents	20.00
GDAPR-H01/2010cr	Residential Homes - Unofficial Funds	15.00
GDARP-D07/2010	Bryn Afon	5.00

DEMOCRACY AND LEGAL

Registration

BB-YSG-01/2010	Election Arrangements	6.00
BB-YSG-03/2010	Administration of the Electoral Register	10.00
BB-YSG-17/2010	Arrangements for Registering Births, Deaths and Marriages	20.00
Democracy		
BB-YSG-18/2010	Member Training	8.00

ECONOMY AND COMMUNITY

Community Regeneration

BE-POL-10/2010	Cist Gwynedd	10.00
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Côd yr Archwiliad	Enw'r Archwiliad	Dyddiau
Business support		
DDAT-BS-03/2010	Business Support Loans	10.00
Youth		
EADDU01/2010	Administration of Student Grants and Loans	12.00
Maritime and country parks		
EHAMM-01/2010	Yr Hafan, Pwllheli	15.00
EHAMM-04/2010	Maritime Service	20.00
Strategy and development Programmes		
DDAT-AD-02/2010	Final Accounts: Regeneration Unit	5.00
DDAT-AD-05/2010	Wales Rural Development Plan	12.00
CUSTOMER CARE		
Communications		
BD-PW-09/2010	Updating of the website and intranet site	15.00
Emergency Planning		
BC-PER-01/2010	Emergency Planning and Business Continuity	16.00
Customer Contact		
BD-PW-02/2010	Galw Gwynedd Contact Centre	15.00
Information		
BD-PW-10/2010	Land and Property Register (Information Unit)	10.00
EDIW-UBD-01/2010	Records Management Unit	10.00
Information Technology		
AW-TG-02/2010a	Logging and Monitoring	10.00
AW-TG-02/2010b	Hardware Asset Management	10.00
AW-TG-05/2010	Arrangements for ordering IT goods	10.00
AW-TG-11/2010ctrc	ICT Contracts	10.00
AW-TG-12/2010	User Account Management	5.00
Council Land and Property		
BA-EID-02/2010	Asset Management Plan	20.00
SOCIAL SERVICES		
Across the department		
5-GOF-PaPh-1/2010	Collection of Social Services Data for Performance Management purposes	25.00
5-GOF-X-CYLL/2010a	Devolved Budgets (Joint Review Action Plan)	25.00
5-GOF-X-CYLL/2010b	Adult Services Spending Patterns (Joint Review Action Plan)	20.00
5-GOF-X-CYLL/2010c	Formulae for Unit Costs (Joint Review Action Plan)	12.00
GDAPR-L01/2010	Welfare Rights Unit	10.00
GTG-SYS01/2010	RAISE	15.00
Business		
GGWAS-02/2010	Social Services Contracts and Expenditure (Joint Review Action Plan)	25.00
Adults		
GCC-08/2010	Payments to Independent Residential Homes	20.00
Children and Families		
GGWAS-P03/2010	Children - Agency Staff Database (3 Year Plan)	20.00
GGWAS-P06/2010	Children's Services - referrals and supervision	25.00
GGWAS-PLANT2/2010	Family Support	15.00
GGWAS-PLANT8/2010	System for planning for the future of children and Young People in Care (3 Year)	12.00

Côd yr Archwiliad	Enw'r Archwiliad	Dyddiau
HIGHWAYS AND MUNICIPAL		
Across the department		
3-AMG-ACGC/2010	North Wales Trunk Road Agency	10.00
Fleet		
PGW-TR-02/2010	Security of Assets and Stores	30.00
PPR-GW03/2010	Fleet Management	20.00
Waste Management and Streetsecene		
PBW-10/2010	Waste Strategy	20.00
PBW-10/2010saf	Waste Rceycling Centres	15.00
REGULATORY (PLANNING,TRANSPORTATION AND PUBLIC PROTECTION)		
Environment		
3-AMG-GWLAD/2010	Public Footpaths	6.00
3-AMG-X-GRANT/2010	Environment services Grants less than £100,000	10.00
Planning		
DCYN-RD-01/2010	Section 106 Agreements	15.00
Public Protection		
2ADN-GGYC-GYC/2010	Public Protection - Use of Flare; Management	15.00
Transportation and Street Care		
3-AMG-FFYRDD/2010	Traffic Orders	20.00
STRATEGIC AND IMPROVEMENT		
Procurement and Efficiency		
BE-POL-08/2010e	e-Procurement Project	15.00
BE-POL-08/2010p	North Wales Procurement Partnership	15.00
Strategic Direction		
T-TAI-C02/2010	"Independence and Wellbeing" Grant	15.00
HOUSING		
Across the department		
T-TAI-H04/2010	Communities of Need - intervention and redirection (3 year plan)	15.00
Housing Maintenance		
T-TAI-S07/2010	Final Accounts: Housing	10.00
Rent and Housing Management		
T-TAI-H05/2010	Estate Warden Scheme	12.00
T-TAI-T01/2010	Housing Stock Transfer Arrangements	15.00
Private Sector Housing		
T-TAI-G06/2010	Welfare Adaptions: Monitoring, Control and Enforcement	20.00
T-TAI-G09/2010	Home Improvement Partnership - "Houseproud"	10.00
T-TAI-G10/2010	Arrangements for bringing vacant properties back into use (3 year plan)	12.00
GWYNEDD CONSULTANCY		
Buildings and Environmental		
3-AMG-EID/2010	Building Services - Prioritisation of Work	15.00
Across the department		
PYMG-CON/2010bgr	Bangor Railway Station Project	15.00
PYMG-CON/2010CC	Current Contracts: Gwynedd Consultancy	5.00

Côd yr Archwiliad	Enw'r Archwiliad	Dyddiau
PYMG-CON/2010CT	Final Accounts: Gwynedd Consultancy	10.00
		<u>1,573.00</u>