

## **GWYNEDD COUNCIL**

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>11 MARCH 2010</b>
TITLE	<b>DRAFT INTERNAL AUDIT PLAN 2010/11</b>
PURPOSE OF REPORT	<b>TO PRESENT THE DRAFT INTERNAL AUDIT PLAN FOR 1 APRIL 2010 - 31 MARCH 2011</b>
AUTHOR	<b>DEWI MORGAN, SENIOR MANAGER AUDIT AND RISK</b>
ACTION	<b>TO APPROVE THE PLAN CONTAINED IN THE APPENDIX</b>

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### **1. INTRODUCTION**

- 1.1 The draft work plan of the Internal Audit Section for the financial year 2010/11 (in Appendix 2) is presented to the Audit Committee for comment and approval.
- 1.2 CIPFA's Code of Practice for Internal Audit in Local Government in the United Kingdom 2006 states (paragraph 7.2.4):
- “The audit committee should approve, but not direct, the internal audit plan.”
- 1.3 The remainder of this report explains the factors that were considered and the technical process used to produce the plan that is presented to the Committee.

### **2. INTERNAL AUDIT STRATEGY**

- 2.1 The 2008-2011 Internal Audit Strategy was approved by the Audit Committee in its meeting on 20 December 2007. This strategy forms the basis of Internal Audit work for the period in question, and it explains how Internal Audit work will offer assurance on the internal controls that are in place at Gwynedd Council. The strategy has been included as Appendix 1.
- 2.2 The 2010/11 financial year will be the last one for which an audit plan will be prepared under this strategy; it is expected that the draft 2011-2014 Internal Audit Strategy will be presented to the Audit Committee in its meeting in January 2011.

### **3. RESOURCES AVAILABLE**

- 3.1 On the basis of analysis of the staffing resources available, including reasonable allowances for “unproductive” work such as holidays, illness, management and meetings, it is forecast that a resource requirement of 1,557 audit days will be available to complete the audit plan. This is after considering the following provisions:
- Provision for advising on controls and propriety 77 days
  - Provision for responsive work 165 days
  - Provision for follow-up 80 days
- 3.3 The days shown are a reflection of that which has proven necessary in practice in recent years.

#### 4. OPERATIONAL AUDIT PLAN

- 4.1 In accordance with the Strategy, systematic stages are used to prepare a risk-based audit plan. The stages of this process are shown in the table below:

Stage	Process
1.	Consideration given to matters that had been identified when planning work for previous years as requiring an audit, but included in the draft plan for 2010/11 because resource availability meant that they could not be undertaken sooner. The matters have been assessed to ensure that they remain relevant, with an audit being prudent.
2.	Any relevant audit that had been included in the 2009/10 plan, but have "slipped" to 2010/11.
3.	Establishments (e.g. schools and leisure centres) that are the subject of a cyclical audit.
4.	Strategic matters of high risk that are included in the 3-Year Plan.
5.	Each financial system considered in turn, including consideration of recent audits, matters that have arisen and/or the need for follow-up work.
6.	Audits where funding conditions require direct input from Internal Audit. These include the Community-Focussed Schools Grant, the Post-16 Education Grant and the Free Breakfast Grant.
7.	Time has been allocated for ensuring that grant claims comply with internal procedures. The reason for this is to reduce the need for a full review by WAO, thereby ultimately reducing the fees paid by the Council, leading to financial savings.
8.	Specific headings which have been included in the strategy. For example, Anti-Fraud Work, Project Management, Corporate Governance.
9.	The remainder of the plan has been prepared by considering the activity of each business unit within the authority in order to identify areas for auditing. This is done by considering a number of sources, including the business units' own business risk assessments, the departments' performance indicators and recent decisions by the Council Board.

**Table: Stages in the process of preparing the Operational Audit Plan**

- 4.2 The draft audit plan for 2010/11 that is the result of this work is included in Appendix 2.
- 4.3 Discussions with the heads of department and relevant managers are envisaged before this work commences. Where appropriate, their suggestions will be incorporated into the final plan.

#### 4. RECOMMENDATION

- 4.1 The committee is requested to approve the draft audit plan for the period 1 April 2010 to 31 March 2011, subject to minor amendments following further consultation with officers.

**GWYNEDD COUNCIL**  
**RESOURCES DIRECTORATE – FINANCE SERVICE**  
**INTERNAL AUDIT STRATEGY 2008-2011**

**CONTENTS**

1. **Internal Audit's Objectives and Outcomes** – *The contribution that Internal Audit aims to make to Gwynedd Council during 2008-2011, and how it will fulfil this*
2. **The Control Environment, the Statement on Internal Control and the Annual Governance Statement** – *how The work to be completed by Internal Audit in order to provide a positive reasonable to allow the Audit & Risk Manager to form an opinion on the control environment to support the annual Statement on Internal Control and Annual Governance Statement*
3. **Identifying and addressing Risks** – *how Internal Audit's work will identify and address significant local and national issues and risks when planning and undertaking its work*
4. **Internal Audit Provision** – *The way in which internal audit and specialist resources will be procured (i.e. internally, externally, or a mix of the two)*
5. **Resources and Skills** – *The approach to recruiting / training / continuing professional development of internal audit staff to ensure that they are suitably skilled to deliver the internal audit service and deliver this strategy*

## **1. INTERNAL AUDIT'S OBJECTIVES AND OUTCOMES**

- 1.1 The aim of the Internal Audit Section is to provide assurance to the Head of Finance, and consequently to the residents of Gwynedd, that those resources which are available are managed and used appropriately, with transparency. It shall do this by providing an independent and objective opinion to the Council on the control environment by auditing all financial systems and internal control procedures within the Authority, performing a combination of risk-based, system-based, regularity, computer and contract audits on a wide range of the Council's business units, in accordance with this strategy and audit plans derived from it.
- 1.2 The Audit and Risk Manager shall ensure that internal audit is provided in accordance with the Code of Practice for Internal Audit in Local Government ("the Code of Practice") as far as practicable. To this end, the Audit and Risk Manager has prepared this audit strategy which outlines the Council's audit needs for the period of the strategy. Annual audit plans will be derived from the strategy and in consultation with Senior Officers, and will be agreed with the Head of Finance before being presented to the Audit Committee to be adopted.
- 1.3 As it plans and undertakes its work, Internal Audit will give particular attention to the Council's stated values and will assist the Council, by undertaking reviews, in ensuring that it is:
- open and responsive
  - sustainable
  - caring
  - inclusive and equal
  - progressive
  - working jointly
  - learning,
- in an appropriate manner that considers all risks and the necessary control arrangements.
- 1.4 The main threat that Internal Audit faces that could prevent it from achieving its objectives is a failure to comply with the Code of Practice because of one or more of the following:
- The Wales Audit Office unable to give assurance on the work of Internal Audit, and reporting as such in their audit of the accounts.
  - Failure to complete an adequate percentage of the plan in accordance with targets.
  - Failure to complete individual audits within the time allowed.
  - A failure to provide the service to an adequate standard, leading to a failure in noting serious control failures or fraud, or giving incorrect guidance.
- 1.5 The Audit and Risk Manager shall be responsible for ensuring that the service continues to be provided in accordance with the CIPFA Code of Practice, by undertaking a self-evaluation review against these standards at least annually.

- 1.6 The performance of the Internal Audit Section will be measured in accordance with the Council's corporate arrangements, under the guidance of the Policy and Performance Service. Internal Audit will not seek to deviate from these arrangements in any way, other than the provision of performance information to the Audit Committee (in addition to, not instead of, the corporate arrangements), as part of the Audit and Risk Manager's Annual Report, which is presented to the Audit Committee in its June meeting.
- 1.7 The Terms of Reference of both Internal Audit and the Audit Committee sets out the reporting arrangements used by Internal Audit. The strategy of the service for the next 3 years shall be to continue to report in the same way.

## **2. THE CONTROL ENVIRONMENT, THE STATEMENT ON INTERNAL CONTROL AND THE ANNUAL GOVERNANCE STATEMENT**

2.1 The CIPFA Code of Practice for Internal Audit in the United Kingdom 2006 ("the Code of Practice") defines Internal Audit as follows:

**"Internal Audit is an assurance function that provides an independent and objective opinion to the organisation on the control environment, by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources."**

2.2 The control environment comprises the systems of governance, risk management and internal control, and the scope of Internal Audit's remit includes the organisation's entire control environment – not just financial risks.

2.3 It is not possible to audit every aspect of risk and control every year, but within the risk and control regime there will be some systems of high risk that will require annual review so that internal audit is able to provide the required assurance.

2.4 In general, however, there are few areas that will need a full annual review. The planning of internal audit work will include an assessment of the risks across the entire Council – systematically by business unit – in order to devise a detailed annual work programme that considers the audit resources available. These audits will concentrate on giving assurance that the arrangements in place are effective in mitigating these risks.

2.5 However, in addition to the methodology outlined in paragraph 2.4 above, some areas have been identified as requiring particular attention in this Strategy, namely:

- Fundamental Financial Systems
- Grants
- Audits that are part of Funding Conditions
- Schools
- Leisure Centres
- Contracts
- Use of Resources
- Anti-Fraud Work
- Project Management
- Corporate Governance

2.6 The remainder of this section of the Strategy explains how we shall deal with the above audit areas during 2008-2011.

## Fundamental Financial Systems

- 2.7 The Wales Audit Office has identified the following fundamental financial systems that require annual Internal Audit attention:
- The Main Accounting System
  - Payments
  - Debtors
  - Payroll
  - Cash Receipting
  - Treasury Management
  - Bank Reconciliation
  - Local Taxation
  - Benefits
- 2.8 The Internal Audit strategy shall be to conduct a full, detailed system review on these systems every other year, but with a continuous risk assessment. In preparing the annual audit plan, the following shall be considered:
- The audit year of the last full review
  - Developments within the system
  - Specific risk areas that have arisen during the last detailed audit that warrant further review
  - Any matters that it has not been possible, for whatever reason, to review during the latest system audit
  - Developments during the period since the last full audit that have exposed new risks
  - Legislative changes.

## Grants

- 2.9 Grants, especially European grants, can be an area of high risk when considering the threat that money can be clawed back by the funding body if concerns arise regarding the administration of the grant.
- 2.10 By following the principle that it is better for any administrative weakness to be highlighted early by Internal Audit, rather than by external auditors when it may be too late, the administration of a sample of grants across the Council shall be audited annually.

## Audits that are part of Funding Conditions

- 2.11 In some cases, the body funding particular schemes may stipulate an internal audit review, either annually or occasionally. Most of these will emanate from the Welsh Assembly Government. Specific time will be allocated in the annual audit plan where an Internal Audit review is required as part of the funding conditions.

### Schools

- 2.12 After the period of the previous strategy, i.e. 2005-2008, it appears that it would be beneficial to reconsider the allocation of audit resources to schools for the next three years. As assessment of the experiences of the last 3 years suggests that an audit visit to secondary schools every two years may be excessive, but that primary schools should be visited more frequently.
- 2.13 As a result, the strategy of Internal Audit for 2008-2011 will be to conduct "traditional" full establishment reviews on the 14 secondary school and the 3 special schools every three years.
- 2.14 Gwynedd has 106 primary schools. The period of this strategy will be one of major changes in the County's primary school arrangements, which may well affect the risk assessments.
- 2.15 Primary schools will continue to be audited based on themes, which in turn will have been decided on the basis of a risk assessment. The intention is not to randomly select a sample of primary schools for these audits, but rather to aim to visit each primary school every 3 years.
- 2.16 A list of which primary schools are to be visited by Internal Audit and in which year during the lifetime of this strategy will be drawn up before the start of the 2008/09 financial year. This will ensure an Internal Audit visit to each primary school during the period of the strategy.

### Leisure Centres

- 2.17 During 2005-08 leisure centres would be audited every 2 years. Whilst these establishments remain areas of high risk, during 2008-2011 these centres will be audited every 3 years, but with more risk areas included in the audit. As a result, although the centres will be audited less frequently, more time will be spent on each individual audit.

### Contracts

- 2.18 The strategy for auditing contracts over the period shall be to continue to move away from the more traditional arrangements of conducting internal audits on contract final accounts, and encouraging services to provide a package of working papers with each final account. For the 2008-2011 period, the strategy for planning contract audit work will be:
- Capital Contracts regarding the procurement of Information and Communication Technology – audit work to be undertaken by the Resources and Corporate Audit Team
  - Other Capital Contracts – audit work to be undertaken by the Environment Audit Team
  - Revenue Contracts – audit work to be undertaken by the relevant directorate audit team



### Use of Resources

- 2.19 The period 2008-2011 will be three years where substantial financial savings will need to be discovered within the Council, either through improvement in efficiency of by cutting activities. The risks attached to this will be given attention and a high priority when planning internal audit work, including consideration of the internal control systems that will be affected by cuts in services, and conducting value for money audits where appropriate.

### Anti-Fraud Work

- 2.20 The discovery of fraud is not the responsibility of internal audit. However, the risk of fraud is real, and something that everyone who deals with public funds needs to be aware of. As part of the 2008-2011 Internal Audit Strategy, specific proactive audits will be included in each year's annual audit plan in order to obtain assurance that the risk of fraud has been considered and mitigated across the Authority.

### Project Management

- 2.21 A project management regime has been introduced in the Council, based on the principles of the PRINCE2 methodology. The Audit and Risk Manager will develop procedures for the role of Internal Audit in Project Management in Gwynedd Council, which shall ensure appropriate input to the authority's significant projects.

### Corporate Governance

- 2.22 Internal Audit is expected to undertake reviews and provide an opinion on the authority's governance arrangements. These audits will be included in the annual audit plans, including audits in conjunction with the Council's Propriety Unit in accordance with a joint working protocol that has been established. The areas to be audited shall be identified in discussions with the Monitoring Officer and the Propriety Officer.
- 2.23 The requirement for a Statement on Internal Control has been statutory for some years now, with the SIC being approved by the Audit Committee at the same time as the Statement of Accounts.
- 2.24 During the period of this Internal Audit Strategy, it is expected that a requirement for an Annual Governance Statement will come into force. The AGS will incorporate the information and assurance contained within the SIC, but will go further in terms of including information on the authority's corporate governance arrangements. These requirements will be given consideration as part of the Internal Audit work planning process.

### **3. IDENTIFYING AND ADDRESSING RISKS**

- 3.1 The corporate process for identifying opportunities and threats (i.e. risk identification) is part of the authority's business planning process – "Cyflawni". The risks that have been identified during this process by each business unit will be considered as part of the process of planning Internal Audit work (see paragraph 2.4).
- 3.2 The Internal Audit Section is part of the Audit and Risk Unit within the Finance Service. As a result, there will be a close relationship between the service that coordinates management attempts to identify, record and manage their risks, and the service within the Council that is in place to ensure that the controls to mitigate these risks are working effectively.
- 3.3 Separate teams are responsible for implementing the two functions, but the Audit and Risk Manager is responsible for managing the two disciplines within the Council. As a result, it is emphasised:
- That the risk management function within the Council must co-operate in close partnership with the managers of the authority to develop the corporate risk assessment
  - That the corporate risk assessment is in the ownership of the Council's managers, not the Audit and Risk Unit
  - That the involvement of the Audit and Risk Manager does not prevent Internal Audit from providing an independent and objective opinion on the adequacy of risk management in any particular areas.

### **4. INTERNAL AUDIT PROVISION**

- 4.1 Internal Audit's strategy for the 3 years up to 31 March 2011 will be to maintain an in-house service, but procuring specialisms in specific areas. The strategy does not include the undertaking of joint reviews with external review bodies.
- 4.2 Management within the Internal Audit Section will continue to follow a simple hierarchical structure. Each audit team has a team leader who is responsible for arranging, supervising and reviewing the work of their team; the four team leaders are accountable to the Audit and Risk Manager.
- 4.3 Internal Audit shall purchase the service of temporary auditors through specialist recruitment agencies only when this is absolutely necessary, to fill days lost through sickness or vacant posts.
- 4.4 It is expected that the Internal Audit Section will continue to have one external customer, namely the Snowdonia National Park Authority. The section will not seek external customers, and if approached a thorough and comprehensive assessment will be undertaken before reaching a conclusion on the proposal.

#### **Information and Communication Technology**

- 4.5 To complement the specialisms already in place, Internal Audit shall continue to use specialists in the field of Information Technology to assist with specific audits, but it is envisaged that this requirement shall be less than in the previous three years due to the development of an internal capacity.

## **5. RESOURCES AND SKILLS**

- 5.1 The structure of the Internal Audit Section consists of 11.5 auditors (full time equivalent), not including the Audit and Risk Manager. These resources have been divided into four audit teams, each one responsible for the audit of one of the council's directorates. The exact number of auditors in each team shall be allocated on the basis of an assessment of the number of audit days required for each directorate, but a level of flexibility shall be maintained in order to ensure that annual audit plans continue to provide the required audit cover. Staff will be rotated amongst audit teams as appropriate.
- 5.2 As part of the process of identifying audit resources, the Audit and Risk Manager shall create a time budget for each auditor that will include an estimate of the time required for matters such as holidays, illness and management.
- 5.3 Every detailed annual plan will contain provision for consultancy/advisory work, responsive audits/special investigations and follow-up work. These provision will be based on historic factors, but including a minimum of 150 days for responsive audits/special investigations and 75 days for consultancy/advisory work.

### Training and Skills

- 5.4 The strategy of the Internal Audit Section for the three years to 31 March 2008 will be to continue to develop and reinforce the mix of skills and experience within the service, aided by the use of a "competency matrix" and post-audit reviews, in addition to the corporate staff appraisal scheme. Internal Audit will continue with its objective of ensuring that a minimum of 2 auditors (not including the Audit and Risk Manager) will be qualified with a CCAB body or the IIA, in addition to ensuring that at least one auditor will be receiving training for a professional qualification at any one time.
- 5.5 Internal Audit is committed also to providing training to each auditor. Three courses on auditing skill will be held each year, either internally or jointly with other councils; each auditor will be expected to attend these training sessions. This is above and beyond any specialist training that officers will be expected to receive.
- 5.6 Every auditor that is a member of a professional body will be expected to undertake continuous professional development (CPD) in accordance with the requirements of that professional body.



# Internal Audit Plan 2010/11

Audit Code	Audit Name	Days
<b>CORPORATE</b>		
1-CORFF-08/2011ffon	Mobile Phone Control	20.00
1-CORFF-08/2011ynni	Energy Use	20.00
1-CORFF-11/2011	Staff Performance Reviews - Appraisal	20.00
1-CORFF-12/2011	Disclosure Arrangements - Awareness of the Whistleblowing Policy	15.00
1-CPGV-01/2011ags	Contribution to Preparation of the Annual Governance Statement	20.00
1-CPGV-02/2011	Anti-Fraud Arrangements - CIPFA "Red Book"	20.00
1-CTRT-04/2011	The timing of work commencement and signing-sealing contracts	10.00
1-CTRT-06/2011	e-Tendering System	15.00
1-GRANT-AMG/2011	Grants (Environment Group)	30.00
AE-TAL-04/2011	Prompt Payment of Invoices	20.00
AO-ARL-05/2011	NFI (National Fraud Initiative)	40.00
BE-POL-07/2011	Performance Indicator Verification	30.00
BE-POL-18/2011	Efficiency Savings	20.00
<b>EDUCATION</b>		
<b>Education Consortium</b>		
4-DAT-X-ADD/2011brec	Primary Schools Free Breakfast Initiative Grant	15.00
4-DAT-X-ADD/2011bro	Wales Assembly Government Community-Focussed Schools Grant	6.00
4-DAT-X-ADD/2011yb	Headteacher Assistance for Small Schools Grant	6.00
4-DAT-X-ELWa/2011	Post-16 Education Grant	1.50
<b>Pupils and Inclusion</b>		
4-ADD-PART/2011	Education Partnerships	10.00
<b>Schools</b>		
EADDAY4002/2011	Ysgol Dyffryn Ogwen	12.00
EADDAY4003/2011	Ysgol Botwnnog	11.00
EADDAY4007/2011	Ysgol Dyffryn Nantlle	12.00
EADDAY4009/2011	Ysgol Eifionydd	11.00
EADDAY4032/2011	Ysgol Uwchradd Tywyn	11.00
EADDAY4033/2011	Ysgol y Berwyn	12.00
EADDAY4034/2011	Ysgol Ardudwy	11.00
EADDAY4036/2011	Ysgol Friars	12.00
EADDAY4037/2011	Ysgol Tryfan	12.00
EADDAY4040/2011	Ysgol Glan Y Mor	11.00
EADDAY7000/2011	Ysgol Coed Menai	11.00
<b>HUMAN RESOURCES</b>		
<b>Support</b>		
2ADN-ADY-GWES/2011	Hotel Booking Arrangements	10.00
<b>Health and Safety</b>		
BC-PER-02/2011ffl	Health and Safety - the "grey fleet"	20.00

<b>Audit Code</b>	<b>Audit Name</b>	<b>Days</b>
BC-PER-02/2011ysg <b>Human Resources Policy</b>	Health and Safety - school trips	<b>25.00</b>
BC-PER-08/2011 <b>Support Unit</b>	Management of flexi-TOIL-working from home	<b>25.00</b>
2ADN-CEFN-01/2011	Checks of Employee Lists	<b>10.00</b>

## **FINANCE**

### **Accountancy**

AN-ACY-01/2011	Bank Tender	<b>10.00</b>
AN-ACY-02/2011cyf	Capital Accounting	<b>20.00</b>
AN-ACY-07/2011	Preparations for IFRS	<b>30.00</b>

### **Pensions and Payroll**

AL-CYF-01/2011	Implementing Payroll Amendments	<b>15.00</b>
AL-CYF-01/2011sys	New Personnel-Payroll System	<b>25.00</b>
AP-PEN-07/2011	Pensions - Employer contributions	<b>30.00</b>

### **Revenue**

AA-AR-01/2011	Cash collection procedures	<b>15.00</b>
AA-AR-02/2011	Disposal of equipment of former cash offices	<b>5.00</b>
AB-BD-01/2011	Benefits System - Information Management and Calculations	<b>30.00</b>
AB-BD-01/2011tai	Benefit payments following the housing stock transfer	<b>15.00</b>

## **PROVIDER AND LEISURE**

### **Business and Administration Support**

5-GOF-CACI/2011	CACI System	<b>25.00</b>
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### **Community Care**

GDAPR-GC02/2011	Reablement of Home Care	<b>20.00</b>
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### **Leisure**

EHAMAC6405/2011	Plas Silyn Leisure Centre	<b>10.00</b>
EHAMAC6421/2011	Glaslyn Leisure Centre	<b>10.00</b>
EHAMAC6443/2011	Y Pafiliwn Leisure Centre	<b>10.00</b>
EHAMAC6444/2011	Bro Ffestiniog Leisure Centre	<b>10.00</b>
EHAMAC6446/2011	Glan Wnion Leisure Centre	<b>8.00</b>
EHAMAC6447/2011	Harlech Swimming Pool (if still open)	<b>5.00</b>

### **Residential and Day**

GDAPR-H01/2011	The administration of Medication in Council homes	<b>25.00</b>
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## **DEMOCRACY AND LEGAL**

### **Registration**

BB-YSG-03/2011	Administration of the Electoral Register	<b>10.00</b>
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## **ECONOMY AND COMMUNITY**

### **Community Regeneration**

BE-POL-10/2011	Cist Gwynedd	<b>10.00</b>
BE-POL-10/2011bro	Local Regeneration Officers	<b>18.00</b>

Audit Code	Audit Name	Days
<b>Gwynedd Training</b>		
HGT-01/2011	Arrangements for the Transfer of Gwynedd Training	10.00
<b>Maritime and country parks</b>		
EHAMZ-01/2011	Country Parks	10.00
<b>Skills and enterprise</b>		
DDAT-AD06/2011	"Llwyddo'n Lleol"	20.00
<b>Strategy and development Programmes</b>		
DDAT-AD-05/2011	Wales Rural Development Plan Projects	25.00

## CUSTOMER CARE

### Communications

BD-PW-09/2011	Updating of the website and intranet site	15.00
<b>Customer Contact</b>		

BD-PW-02/2011	Galw Gwynedd Contact Centre	15.00
<b>Information</b>		

BD-PW-10/2011	Land and Property Register (Information Unit)	10.00
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EDIW-UBD-01/2011	Records Management Unit	10.00
<b>Information Technology</b>		

AW-TG-07/2011a	Sanctuary Controls	15.00
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AW-TG-07/2011b	Third Party Network Users	15.00
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AW-TG-07/2011c	Mobile Working and Perimeter Security	15.00
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AW-TG-08/2011	ESCROW Agreements	25.00
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AW-TG-11/2011ctrc	ICT Contracts	10.00
<b>Council Land and Property</b>		

BA-EID-02/2011	Asset Management Plan	30.00
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## SOCIAL SERVICES

### Across the department

5-GOF-GCY-ST/2011	Carers Strategy (3-year Plan)	20.00
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5-GOF-X-CYLL/2011	Devolved Budgets (Joint Review Action Plan)	25.00
<b>Adults</b>		

GDAPR-M01/2011	Mental Health - "Taith i Waith" Scheme (Convergence Grant)	15.00
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GGWAS-D07/2011	Learning Disabilities - Suitable Living Accommodation (3 year plan)	15.00
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GGWAS-H02/2011	National Service Framework for Older People	18.00
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GGWAS-H07/2011	Adult Services - Partnerships	20.00
<b>Children and Families</b>		

GGWAS-PLANT1/2011	Integrated Children's System	20.00
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GGWAS-PLANT7/2011	Multi Agency Children and Young People's Plan (3 Year Plan)	15.00
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## HIGHWAYS AND MUNICIPAL

### Across the department

3-AMG-ACGC/2011	North Wales Trunk Road Agency	20.00
<b>Municipal Works</b>		

PBW-07/2011	"Amgylchedd o Ansawdd"	20.00
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<b>Audit Code</b>	<b>Audit Name</b>	<b>Days</b>
<b>Highways Works</b>		
PPR-CON-01/2011	Road Maintenance Framework Agreement	25.00
PPR-CYN-03/2011	Road Condition - Inspection and referrals by the public	15.00
<b>Waste Management and Streetscene</b>		
3-AMG-TOI/2011	Costs of Public Toilets	7.50
PBW-10/2011	Waste Strategy	20.00
<b>REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)</b>		
<b>Environment</b>		
3-AMG-GWLAD/2011part	Environmental Service - joint provision	20.00
<b>Planning</b>		
DCYN-RD-01/2011	Planning - referrals the the Central Planning Committee	10.00
<b>Public Protection</b>		
BB-YSG-10/2011	Taxi Licences	20.00
<b>Transportation and Street Care</b>		
DDAT-CC-01/2011	Integrated Transport Unit	25.00
<b>STRATEGIC AND IMPROVEMENT</b>		
<b>Procurement and Efficiency</b>		
BE-POL-08/2011	Sustainable Procurement (3-year plan)	20.00
BE-POL-08/2011e	e-Procurement Project	20.00
<b>Strategic Direction</b>		
1-GRANT-CORFF/2011	Grants: Corporate	35.00
T-TAI-C02/2011	Housing - Nomination Rights	16.00
<b>GWYNEDD CONSULTANCY</b>		
<b>Across the department</b>		
PYMG-CON/2011	Final Accounts: Gwynedd Consultancy	5.00
PYMG-CON/2011deth	Gwynedd Consultancy - Selection of Contractors	15.00
		<b>1,557.00</b>