

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	8 JULY 2010
TITLE	“HEAD OF INTERNAL AUDIT” ANNUAL REPORT 2009/10
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 2009/10 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

Audit Plan

3.1 The final revised audit plan for 2009/10 included 106 audit tasks. Of these, 101 assignments were completed, representing 95.3% of the plan. The five audits that were not undertaken were:

- Ysgol Y Berwyn (*Education*)
- Ysgol Coed Menai (*Education*)
- Formulae for Unit Costs (*Social Services*)
- Family Support (*Social Services*)
- Children's Services - referrals and supervision (*Social Services*)

3.2 The audits from the 2009/10 plan that have contributed to the opinion contained in this annual report are listed in Appendix I

3.3 Where relevant, internal audit reports are categorised to give an overall audit opinion of the control environment for that particular system or establishment.:

Opinion "A" Assurance of financial propriety can be expressed as the controls in place can be relied upon and have been adhered to.

Opinion "B" Controls are in place, and partial assurance of financial propriety can be expressed as there are aspects where some procedures can be strengthened.

Opinion "C" Assurance of financial propriety cannot be expressed as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered.

Opinion "CH" Assurance of financial propriety cannot be expressed as acceptable internal controls are not in place; losses / fraud resulting from these weaknesses were discovered.

3.4 All recommendations that were presented were done so in order to strengthen internal controls that mitigate operational risks, and to establish best practice.

3.5 Of the 101 completed assignments in the 2009/10 audit plan, the following opinion categories were expressed:

Opinion Category	Number of Audits
A	8
B	57
C	10
No Category	26
Total	101

3.6 Of the reports relating to the 2009/10 plan that were given an 'A' to 'CH' opinion category, 87% obtained an 'A' or 'B' opinion, which is further improvement against the corresponding figure of 80% for the 2008/09 plan, and 70% in 2007/08.

- 3.7 The executive summaries of full reports are presented to the Audit Committee after the final report has been agreed with the client and issued. Where a memorandum is issued rather than a full report, and where there is no opinion category, the Audit Committee is presented with a list of relevant audits. The only exception to this is where certain assignments are undertaken continuously throughout the year, such as the reviews of contract final accounts.
- 3.8 The table below shows which meeting of the Audit Committee has received or is to receive the details of audits from the 2009/10 plan. The dates of the relevant meetings of the Audit Committee are also shown in Appendix I.

Date of release of Final Report or Memorandum	Date of Report to the Audit Committee
1 April 2009 – 31 May 2009	29 June 2009
1 June 2009 – 31 August 2009	28 September 2009
1 September 2009 – 30 November 2009	14 January 2010
1 December 2009 – 31 January 2010	11 March 2010
1 February 2010 – 31 May 2010	8 July 2010
1 June 2010 – 30 June 2010	27 September 2010

Revisions to the Plan

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

Follow-up Work

- 3.10 A final memorandum was issued for 16 follow-up audits between 1 April 2009 and 31 March 2010. Each of these was given an “Acceptable” or “Excellent” opinion. This suggests that robust arrangements are in place within the authority to implement audit recommendations in order to strengthen internal controls and manage risk.

4. INTERNAL AUDIT RESOURCES

Staffing and qualifications

- 4.1 There are four officers within the Unit with a full CIPFA qualification. This includes the Senior Manager Audit & Risk, two team leaders, and a Senior Auditor who was accepted as a full member of the Institute during 2009/10. This officer is currently on secondment until January 2011 as the Chief Executive's Executive Support Officer. In addition, the Senior Auditor (IT) has an ISACA computer audit qualification.

Utilisation of staff resources

- 4.2 Appendix 2 contains an analysis of the use made of the time of Internal Audit officers during the period between 1 April 2009 and 31 March 2010. The Committee's attention is drawn to the following:

- In terms of training for a professional qualification, a Team Leader and an Auditor were studying for an ACCA qualification, together with a Senior Auditor who has since left the Council.
- There was an increase in the number of days lost through illness, from 34 in 2008/09 to 164 in 2009/10. This was mainly due to the long-term sickness absence of two officers during the year.
- Despite the significant increase in sickness absence, a further reduction was seen on the time spent on other "unproductive" activities.
- As a result, and due to a reduction in the commitment to Snowdonia National Park Authority, an increase was seen in the total number of days spent on productive work for Gwynedd Council, from **1,738** days between 1 April 2008 and 31 March 2009 to **1,770** days for the same period in 2009/10.
- Despite this, it is seen that 360 days were used in 2009/10 completing the audits of the previous year. This is a 100% increase on the equivalent figure a year earlier, which was 181 days. This is a cycle that needs to be broken as it effects the timing of starting the work of the following year, but the situation is showing improvement. It is forecast that the equivalent figure in 2010/11 will be 135 days, and further improvements in subsequent years will be strived for.

5. AUDIT PERFORMANCE

5.1 The results of the internal audit service's performance indicators in 2009/10 were as follows:

Description	2008/09 Performance	2009/10 Target	2009/10 Actual
% of the Audit Plan that will contribute to the opinion in the Annual Report	95%	95%	95%
% audits completed within the planned time (with a tolerance of 10%)	58%	65%	64%
% of follow-up work completed within a timescale set at the time of the original audit	95.45%	95%	71%
Number of Audit Standards with full compliance according to the Wales Audit Office annual review	8 full, 3 partial	8 full, 3 partial	8 full, 3 partial
% productive days to actual available (excluding holidays)	71%	69.2%	69.35%
% of Internal Audit follow-up reports with an "Acceptable" opinion or better (corporate indicator)	95.46%	100%	100%

5.2 Some targets were not achieved due to the following:

% audits completed within the planned time (with a tolerance of 10%): the performance is an improvement on the previous year, and only just short of the target by the end of the year. But, although the unit almost reached the target by the end of the year, this cannot disguise performance that was short of expectation earlier in the year. The introduction of new arrangements to deal with the time taken to complete audits has been included in the personal plans of the Senior Manager and the team leaders for 2010/11.

% of follow-up work completed within a timescale set at the time of the original audit: To put this percentage in its proper context, this means that the final memorandum of 5 follow-up audits out of 17 had not been issued by the target date, which is always the last day of a quarter-year (ie. 30 June, 30 September, 31 December, 31 March). Of these five, further matters have become apparent in one that need further attention, and the work remains in progress. The other 4 follow-up audits were completed within a few weeks of the target date. As a further improvement, the Senior Manager now sends a note to each team leader at the start of a quarter to remind them of the follow-up work that needs to be completed during the quarter.

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 2009 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 introduced until the end of the financial year, and due to “considerable” delays between the start of work and the issue of the final report in 3 cases.*
- Performance quality and effectiveness – *because audits with the status ‘draft report’ and ‘field work ongoing/completed’ were included in the same total as ‘completed’ audits, the auditor was of the opinion that there was a danger that the reported performance could be misinterpreted by management and the Audit Committee.*

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

Recommendation		Comments / Progress
R1	Ensure the recently introduced practice of agreeing and issuing written briefs to managers is fully implemented.	This practice had already been introduced when the recommendation was made, and has continued.
R2	Ensure that audits are completed on a timely basis.	Delays had occurred in 3 of the 4 audits chosen by the auditor in the sample for a variety of reasons, but mainly because special investigations / responsive audits had interfered with priorities. If a delay occurs between the start of fieldwork and the completion of the work in specific cases, there are good reasons for this.
R3	Improve the reporting of performance information to ensure that it is both clear and accurately reflects levels of activity.	This matter is in relation to one specific indicator, and the need to be clear about when an audit has been completed. An attempt was made to deal with this recommendation by rewording the specific indicator to “Percentage of the Audit Plan that will contribute to the opinion in the Annual Report” from the wording previously used, which was “Percentage of the Audit Plan achieved”. However, discussions with the external auditor for the 2010 review have shown that they are of the opinion that this is inadequate, and the matter will be given further attention by the Senior Manager Audit & Risk and the Head of Finance.

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 11 March 2010. 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.



Internal Audit Plan 2009/10

Audit Name	Opinion Category	Date Presented to Audit Committee
CORPORATE		
Use of Consultants	B	8 July 2010
Exemptions from the corporate training arrangements	B	11 March 2010
Corporate Governance Framework	No Category	8 July 2010
Contribution to Preparation of the Annual Governance Statement	No Category	29 June 2009
Corporate Governance - Comparative Review	No Category	11 March 2010
Contract Management - Site Visits	No Category	8 July 2010
Contract Management - Performance Bonds	No Category	14 January 2010
Contract Terms and Tendering Documents	B	11 March 2010
Budgetary Control	B	27 September 2010
NFI (National Fraud Initiative)	No Category	
Performance Account Manager Arrangements	B	8 July 2010
EDUCATION		
Resources		
Primary Schools Free Breakfast Initiative Grant	B	14 January 2010
Wales Assembly Government Community-Focussed Schools Grant	B	28 September 2009
Key Stages 2 to 3 Grant	B	14 January 2010
School Buildings Improvement Grant	No Category	8 July 2010
Headteacher Assistance for Small Schools Grant	B	14 January 2010
Post-16 Education Grant	No Category	11 March 2010
Administration of Student Grants and Loans	B	27 September 2010
Pupils and Inclusion		
Integration	B	8 July 2010
Schools		
Primary Schools - Recruitment Arrangements for Auxilliary Staff and Supply Teachers	C	11 March 2010
Arrears of Dinner Money, Primary Schools	C	8 July 2010
Unofficial Funds	B	14 January 2010
Ysgol Brynrefail	A	8 July 2010
Ysgol Y Gader	B	8 July 2010
Ysgol Syr Hugh Owen	B	8 July 2010
Ysgol Pendalar	B	27 September 2010
Ysgol Hafod Lon	B	8 July 2010
HUMAN RESOURCES		
Health and Safety		
Health and Safety Audits	B	27 September 2010
FINANCE		
Across the department		
Finance System Licences	A	8 July 2010
Financial		
Cheque Control	B	14 January 2010
Investment and Treasury Management		

Audit Name	Opinion Category	Date Presented to Audit Committee
Treasury Management	B	11 March 2010
Accountancy		
Out-of-County Education - Invoicing Arrangements	B	11 March 2010
Bank Tender	No Category	8 July 2010
Tax Returns	A	8 July 2010
Precepts	A	11 March 2010
Bank Reconciliation	A	11 March 2010
Pensions and Payroll		
CAATs Tests on the Payroll System	No Category	8 July 2010
New Pensioners	B	8 July 2010
Pensions - Transfers In and Out and Repayments	B	8 July 2010
Death Grants	B	8 July 2010
Revenue		
Council Tax System - Formulae and Algorithms	A	8 July 2010
Local Taxation - Printing Contract	B	11 March 2010
NNDR - Valuation list	B	8 July 2010
PROVIDER AND LEISURE		
Leisure		
Bangor Swimming Pool	B	14 January 2010
Plas Ffrancon Leisure Centre	C	14 January 2010
Dwyfor Leisure Centre	B	14 January 2010
Bro Dysynni Leisure Centre	B	14 January 2010
Residential and Day		
Plas Maesincla, Caernarfon	B	14 January 2010
Plas y Don, Pwllheli	B	11 March 2010
Plas Hedd, Bangor	B	14 January 2010
Cefn Rodyn, Dolgellau	C	28 September 2009
Personal Monies of Home Residents	B	8 July 2010
Residential Homes - Unofficial Funds	B	27 September 2010
Bryn Afon	C	27 September 2010
DEMOCRACY AND LEGAL		
Registration		
Election Arrangements	B	8 July 2010
Arrangements for Registering Births, Deaths and Marriages	C	8 July 2010
Democracy		
Member Training	B	8 July 2010
ECONOMY AND COMMUNITY		
Maritime and country parks		
Yr Hafan, Pwllheli	B	11 March 2010
Maritime Service	B	11 March 2010
Strategy and development Programmes		
Final Accounts: Regeneration Unit	No Category	
CUSTOMER CARE		
Emergency Planning		
Emergency Planning and Business Continuity	B	8 July 2010
Information Technology		

Audit Name	Opinion Category	Date Presented to Audit Committee
Protective Monitoring	B	8 July 2010
Hardware Asset Management	B	8 July 2010
Arrangements for ordering IT goods	No Category	14 January 2010
Compliance with CoCo requirements (Part 1)	B	11 March 2010
Compliance with CoCo requirements (Part 2)	C	27 September 2010
Housing Stock Data Transfer	B	8 July 2010
User Account Management	No Category	14 January 2010
SOCIAL SERVICES		
Across the department		
Collection of Social Services Data for Performance Management purposes	C	11 March 2010
Learning Disability Spending Patterns	No Category	27 September 2010
Welfare Rights Unit	B	8 July 2010
RAISE Project	No Category	8 July 2010
Business		
Social Services Contracts and Expenditure (Joint Review Action Plan)	B	8 July 2010
Adults		
Payments to Independent Residential Homes	B	8 July 2010
Children and Families		
Children - Agency Staff Database (3 Year Plan)	No Category	8 July 2010
System for planning for the future of Children and Young People in Care (3 Year Plan)	C	8 July 2010
HIGHWAYS AND MUNICIPAL		
Across the department		
North Wales Trunk Road Agency Budgeting Arrangements	No Category	8 July 2010
Fleet		
Security of Assets and Stores	B	8 July 2010
Fleet Management	B	27 September 2010
Waste Management and Streetsecene		
Waste Strategy	No Category	
Waste Rceycling Centres	B	11 March 2010
REGULATORY (PLANNING,TRANSPORTATION AND PUBLIC PROTECTION		
Environment		
Public Footpaths	B	14 January 2010
Planning		
Section 106 Agreements	B	8 July 2010
Public Protection		
Public Protection - Use of Flare; Management	B	27 September 2010
Transportation and Street Care		
Traffic Orders	C	27 September 2010
STRATEGIC AND IMPROVEMENT		
Procurement and Efficiency		
North Wales Procurement Partnership	B	27 September 2010
Strategic Direction		
"Independence and Wellbeing" Grant	A	14 January 2010
HOUSING		
Across the department		

Audit Name	Opinion Category	Date Presented to Audit Committee
Communities of Need - intervention and redirection (3 year plan)	No Category	8 July 2010
Supporting People		
Supporting People	A	11 March 2010
Housing Maintenance		
Final Accounts: Housing	No Category	
Current Contracts: Housing	No Category	
Rent and Housing Management		
Estate Warden Scheme	B	11 March 2010
Housing Stock Transfer Arrangements - Project Management	No Category	14 January 2010
Housing Stock Transfer Arrangements - Stocks and Stores	No Category	8 July 2010
Private Sector Housing		
Welfare Adaptions: Monitoring, Control and Enforcement	B	8 July 2010
Home Improvement Partnership - "Houseproud"	B	14 January 2010
Arrangements for bringing vacant properties back into use (3 year plan)	B	8 July 2010
GWYNEDD CONSULTANCY		
Buildings and Environmental		
Building Services - Prioritisation of Work	B	8 July 2010
Across the department		
Bangor Railway Station Project	No Category	28 September 2009
Final Accounts: Gwynedd Consultancy	No Category	
Engineering and Building Control		
Engineering Contracts - PQQ Scoring	No Category	8 July 2010

Summary of the number of reports in each opinion category, 2009/10 Plan:

	Number of Audits
A	8
B	57
C	10
No Category	26
Total	101

Analysis of Internal Audit Use of Time | April 2009 - 31 March 2010:

2008/09		2009/10
2,952	Total Days	3,039
412	Less Holidays (Statutory and Non-Statutory)	437
2,540	Total Available Days	2,602
	Less:	
22	Special Leave	48
34	Illness	164
22	Professional Training	39
116	Job Training	61
2,346	Available Days	2,290
	Less Unproductive time:	
14	Performance Review (Appraisal)	12
14	Medical Appointments	11
113	Meetings and Committees	102
4	Meetings - Joint working with WAO	3
11	Training Presentation	8
4	Conducting interviews	2
52	Background Work	62
36	Admin etc.	46
17	Audit Committee	16
180	Internal Audit Management	127
6	Absence Management	6
38	Time Recording and Management	34
6	Travel that cannot be apportioned	0
11	IT problems	5
1	Fire Drills	1
40	Less: other management work (Senior Manager)	51
1,799	Total productive days	1,804
61	Work for SNPA	34
1,738	Total productive days, Gwynedd Council	1,770

Analysis of the use of Gwynedd Council productive time

2008/09	Type of work	2009/10
1,286	Work on current year's plan	1,137
181	Completion of previous year's work	360
67	Advice and Consultancy	57
93	Follow-up work	76
111	Responsive Work / Special Investigations	140
1,738		1,770



Internal Audit Plan 2010/11

Audit Code	Audit Name	Days
CORPORATE		
	Mobile Phone Control	20.00
	Energy Use	20.00
	Staff Performance Reviews - Appraisal	20.00
	Management of flexi-TOIL-working from home	25.00
	Disclosure Arrangements - Awareness of the Whistleblowing Policy	15.00
	Contribution to Preparation of the Annual Governance Statement	20.00
	Anti-Fraud Arrangements - CIPFA "Red Book"	20.00
	Disposal of Confidential Waste	10.00
	The timing of work commencement and signing-sealing contracts	10.00
	e-Tendering System	15.00
	Grants (Environment Group)	30.00
	Prompt Payment of Invoices	20.00
	NFI (National Fraud Initiative)	40.00
	Performance Indicator Verification	30.00
	Efficiency Savings	20.00
EDUCATION		
Resources		
	Grant - Government Development Programme Extension for thinking and Assessment	5.00
	Primary Schools Free Breakfast Initiative Grant	10.00
	Wales Assembly Government Community-Focussed Schools Grant	6.00
	Potential Unlocking Grant	6.00
	Post-16 Education Grant	1.50
	Language Units	15.00
Schools		
	Ysgol Dyffryn Ogwen	12.00
	Ysgol Botwnnog	11.00
	Ysgol Dyffryn Nantlle	12.00
	Ysgol Eifionydd	11.00
	Ysgol Uwchradd Tywyn	11.00
	Ysgol y Berwyn	12.00
	Ysgol Ardudwy	11.00
	Ysgol Friars	12.00
	Ysgol Tryfan	12.00
	Ysgol Glan Y Mor	11.00
	Ysgol Coed Menai	11.00
HUMAN RESOURCES		
Support		
	Hotel Booking Arrangements	10.00
Health and Safety		

Audit Code	Audit Name	Days
	Health and Safety - the "grey fleet"	20.00
	Health and Safety - school trips	25.00
Support Unit		
	Checks of Employee Lists	10.00

FINANCE

Accountancy

Bank Tender	10.00
Capital Accounting	20.00
Preparations for IFRS - Project Arrangements	6.00
Preparations for IFRS - Staff Benefits	8.00
Preparations for IFRS - Leases	8.00
Preparations for IFRS - Assets	8.00

Pensions and Payroll

Implementing Payroll Amendments	15.00
New Personnel-Payroll System	5.00
Pensions - Employer contributions	30.00

Revenue

Cash collection procedures	15.00
Disposal of equipment of former cash offices	5.00
Benefits System - Information Management and Calculations	30.00
Benefit payments following the housing stock transfer	15.00

PROVIDER AND LEISURE

Business and Administration Support

Home Care Management System	25.00
-----------------------------	-------

Community Care

Reablement of Home Care	20.00
-------------------------	-------

Leisure

Plas Silyn Leisure Centre	10.00
Glaslyn Leisure Centre	10.00
Y Pafiliwn Leisure Centre	10.00
Bro Ffestiniog Leisure Centre	10.00
Glan Wnion Leisure Centre	8.00

Residential and Day

The administration of Medication in Council homes	25.00
---	-------

DEMOCRACY AND LEGAL

Registration

Administration of the Electoral Register	10.00
Land Searches	15.00

Democracy

The Printroom	15.00
---------------	-------

ECONOMY AND COMMUNITY

Community Regeneration

Audit Code	Audit Name	Days
	Cist Gwynedd	10.00
	Gwynedd Training	
	Arrangements for the Transfer of Gwynedd Training	10.00
	Maritime and country parks	
	Country Parks	10.00
	Skills and enterprise	
	"Llwyddo'n Lleol"	20.00
	Strategy and development Programmes	
	Wales Rural Development Plan Projects	20.00
	Tourism, marketing and customer care	
	Events	18.00
<hr/>		
CUSTOMER CARE		
	Communications	
	Updating of the website and intranet site	15.00
	Customer Contact	
	Galw Gwynedd Contact Centre	15.00
	Information	
	Data Protection Act - CCTV	10.00
	Records Management Unit	10.00
	Information Technology	
	Device Management	15.00
	Third Party Network Users	15.00
	Mobile Working and Perimeter Security	15.00
	Escrow Agreements	25.00
	ICT Contracts	10.00
	Council Land and Property	
	Asbestos Control	10.00
<hr/>		
SOCIAL SERVICES		
	Across the department	
	Quality Management Arrangements	20.00
	Social Services Emergency Procedures	15.00
	Carers Strategy	20.00
	Data Management and Commissioning	14.00
	Devolved Budgets	25.00
	Social Services Administration	20.00
	Director of Social Services Annual Report	10.00
	Client Finance and Appointeeships	20.00
	Adults	
	Learning Disabilities - Project Management	25.00
<hr/>		
HIGHWAYS AND MUNICIPAL		
	Across the department	
	North Wales Trunk Road Agency	20.00
	Municipal Works	
	"Amgylchedd o Ansawdd"	20.00

Audit Code	Audit Name	Days
Highways Works		
	Road Maintenance Framework Agreement	25.00
	Road Condition - Inspection and referrals by the public	15.00
Waste Management and Streetscene		
	Costs of Public Toilets	7.50
	Waste Strategy	20.00
REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)		
Environment		
	Environmental Service - joint provision	20.00
Planning		
	Planning - referrals to the Central Planning Committee	10.00
Public Protection		
	Taxi Licences	20.00
Transportation and Street Care		
	Integrated Transport Unit	25.00
STRATEGIC AND IMPROVEMENT		
Procurement and Efficiency		
	Sustainable Procurement (3-year plan)	20.00
	e-Procurement Project	20.00
Strategic Direction		
	Grants: Corporate	35.00
GWYNEDD CONSULTANCY		
Across the department		
	Final Accounts: Gwynedd Consultancy	5.00
	Gwynedd Consultancy - Selection of Contractors	15.00
		1,557.00