

## **GWYNEDD COUNCIL**

COMMITTEE	<b>AUDIT COMMITTEE</b>
DATE	<b>11 MARCH 2011</b>
TITLE	<b>DRAFT INTERNAL AUDIT PLAN 2011/12</b>
PURPOSE OF REPORT	<b>TO PRESENT THE DRAFT INTERNAL AUDIT PLAN FOR 1 APRIL 2011 - 31 MARCH 2012</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 2011/12 (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.
- 2.2 A number of developments are currently occurring in the field of Internal Audit., not least collaboration projects with other authorities, which could have far-reaching effects on the way in which the service is provided in future years. The area has already been identified by the North Wales Joint Working Project Board as one that merits further investigation to consider options for collaborative working, either as a discipline on its own, or as part of a wider plan to share support services.
- 2.3 As there is uncertainty with regards to how exactly Internal Audit will be provided to Gwynedd Council after March 2012, I am of the opinion that it would be misleading for me to present an Internal Audit Strategy for 2011 to 2014 or beyond, when I do not know at the moment if I shall be in a position to deliver that strategy.
- 2.4 As a result, I am advising the Audit Committee that the most prudent and appropriate way, in my opinion, to deliver an Internal Audit service in 2011/12 would be to do so on the basis of the 2008 – 2011 Internal Audit Strategy. I am of the opinion that this strategy remains appropriate and valid. The Strategy is included in Appendix 1.

### 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 1,529 audit days will be available to complete the audit plan. This is after considering the following provisions:

- Provision for advising on controls and propriety 76 days
- Provision for responsive work 164days
- 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 2009/10 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 2010/11 plan, but have “slipped” to 2011/12.
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 several education grants.
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 2011/12 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 Audit Committee is requested to approve the extension of the 3-year Internal Audit Strategy for a further year to 31 March 2012.

4.2 The committee is requested to approve the draft audit plan for the period 1 April 2011 to 31 March 2012, subject to minor amendments following further consultation with officers.

**GWYNEDD COUNCIL**  
**FINANCE DEPARTMENT**  
**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 2011/12

Audit Code	Audit Name	Days
<b>CORPORATE</b>		
	Scrutiny Arrangements	15.00
	Management of Flexible Hours Scheme and "TOIL"	25.00
	Administration of Travel Costs	20.00
	Anti-Fraud Arrangements - CIPFA "Red Book"	30.00
	Undertaking Company Financial Assessment	10.00
	Former Housing Stock - Retention Monies	10.00
	Contract Management - Ysgol yr Hendre	10.00
	Contract Management - Blaenau Ffestiniog Regeneration	10.00
	Contract Management - Physical Reperation in North Wales	10.00
	Contract Management - Renovations to Council Administrative Buildings	5.00
	Grants (Environment Group)	30.00
	Sickness Recording Arrangements	20.00
	NFI (National Fraud Initiative)	30.00
	Efficiency Savings	20.00
<b>EDUCATION</b>		
<b>Resources</b>		
	Grant - Welsh Assembly Government Development Programme Extension for Thinking and Assessment for Learning	6.00
	Primary Schools Free Breakfast Initiative Grant	7.00
	Wales Assembly Government Community-Focussed Schools Grant	8.00
	16-19 Network Grant	6.00
	Consulation Development Grant	6.00
	Post-16 Education Grant	1.00
	CYNNAL - Joint Audit with IoACC	10.00
<b>Across the department</b>		
	School Organisation Project Management	15.00
<b>Education Consortium</b>		
	North West Wales Education Consortium	10.00
<b>Schools</b>		
	Outsourcing of School Catering - Accountability	5.00
	Primary Schools - Budgetary Control	20.00
	Primary Schools - Governance	20.00
	Primary Schools - Arrangements for Reducing Teacher Workload	20.00
<b>HUMAN RESOURCES</b>		
<b>Health and Safety</b>		
	Health and Safety - school trips	20.00
<b>FINANCE</b>		

<b>Audit Code</b>	<b>Audit Name</b>	<b>Days</b>
<b>Audit and Risk</b>		
	Benefits Investigation Unit	10.00
<b>Financial</b>		
	Payments System - Certification and Coding Accuracy	20.00
	Payments System - Amendments to Static Data	20.00
	Payments System - Arrangements for Separation of Duties	10.00
	Payments - Employment Status	15.00
<b>Investment and Treasury Management</b>		
	Electronic Banking System	15.00
<b>Accountancy</b>		
	Main Accounting System	30.00
<b>Pensions and Payroll</b>		
	Payroll System - Manual Workers Monthly Salaries	30.00
	New Personnel-Payroll System	5.00
	Pension Overpayments	6.00
	Pensions - Annual Report	15.00
<b>Revenue</b>		
	Benefits - Free School Meals	15.00
	Benefits - School Uniform Allowance	8.00
	Council Tax System	35.00
	Non-Domestic Rates System	25.00
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<b>PROVIDER AND LEISURE</b>		
<b>Business and Administration Support</b>		
	Use of PDAs by Home Carers	15.00
<b>Leisure</b>		
	National Referral to Exercise Scheme Grant	5.00
	Banking Arrangements in the Leisure Centres	15.00
	Sport Development	15.00
<b>Residential and Day</b>		
	Council Residential Homes - Financial Arrangements	16.00
	Council Residential Homes - Security Arrangements	10.00
	Supported Housing	25.00
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<b>DEMOCRACY AND LEGAL</b>		
<b>Registration</b>		
	The Coroner Service	15.00
<b>Democracy</b>		
	Members' Expenses	15.00
	Members' IT arrangements	15.00
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<b>ECONOMY AND COMMUNITY</b>		
<b>Community Regeneration</b>		
	Welsh Church Fund	5.00

Audit Code	Audit Name	Days
<b>Record offices, museums and the arts</b>		
	Museums	12.00
	Neuadd Dwyfor	8.00
<b>Youth</b>		
	Village Halls - Action Plan	6.00
<b>Major Projects</b>		
	Snowdonia Centre of Excellence Scheme	20.00
<b>Skills and enterprise</b>		
	"Llwyddo yng Ngwynedd"	20.00
<b>Strategy and development Programmes</b>		
	Youth Club Grant - Capital Grant	4.00
	Youth Club Grants - Revenue Grant	4.00
<b>Tourism, marketing and customer care</b>		
	Events	20.00
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<b>CUSTOMER CARE</b>		
<b>Information</b>		
	Data Protection Act - CCTV	10.00
	Information Security	30.00
<b>Libraries</b>		
	ICT in Libraries - iCam controls	5.00
<b>Information Technology</b>		
	CRM System	20.00
	Virtualisation	15.00
	Backups and Service Continuity	14.00
	Outlook Web Access Security	12.00
<b>Council Land and Property</b>		
	Asbestos Control	10.00
	Smallholdings	10.00
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<b>SOCIAL SERVICES</b>		
<b>Across the department</b>		
	Carers Strategy	20.00
	Project Management, Social Services	20.00
	Budget of the Adult Placement Scheme	15.00
	Intensive Supervision & Surveillance Programme Grant	5.00
	Social Care Workforce Development Grant	5.00
	The Development Of Transition key Working In Wales Grant	5.00
	Social Services - Security of Files and Data	20.00
	RAISE Financial Module	20.00
<b>Business</b>		
	Social Services Revenue Contracts	20.00
<b>Adults</b>		
	Direct Payments	25.00

Audit Code	Audit Name	Days
	Learning Disabilities - Project Management	25.00
	Health, Social Care and Welfare Partnership	20.00
<b>Children and Families</b>		
	Children - Fostering	15.00
	Youth Justice Service	20.00
	Integrated Children's System	20.00
	Children and Young People Strategic Partnership	15.00

## HIGHWAYS AND MUNICIPAL

<b>Fleet</b>		
	Diesel key fobs	10.00
<b>Highways Works</b>		
	Highways and Municipal on call and on duty arrangements	20.00
	Use of Sub-contractors, Works Unit	15.00
	Winter Maintenance	15.00
<b>Waste Management and Streetscene</b>		
	Environmental Enforcement Project	20.00
	Waste data collection	10.00

## REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)

<b>Environment</b>		
	Environmental - Maintenance of the Gazetteer	5.00
<b>Planning</b>		
	Development Control - Delegated Decisions	20.00
<b>Public Protection</b>		
	Food Hygiene, Health and Safety Inspection Programmes	20.00
<b>Transportation and Street Care</b>		
	Briwet Bridge Project	10.00
	Reconciliation of Parking Fine Income	10.00

## STRATEGIC AND IMPROVEMENT

<b>Procurement and Efficiency</b>		
	Sustainable Procurement	20.00
<b>Performance and Scrutiny</b>		
	Functions within the Capital Expenditure Monitoring Process	20.00

## GWYNEDD CONSULTANCY

<b>Buildings and Environmental</b>		
	Property Services - Contractor Appointment	20.00
<b>Engineering and Building Control</b>		
	The Building Control Service - Fees	15.00

**1,529.00**