

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	12 JULY 2011
TITLE	HEAD OF INTERNAL AUDIT ANNUAL REPORT 2010/11
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 2010/10 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 2010/11 included 106 audit tasks. Of these, 91 assignments were completed, representing **85.85%** of the plan.
- 3.2 A decision was taken early in 2010/11 that steps needed to be taken once and for all to address the practice where the audit work of one year would not be finished until some months into the following year. In 2008/09 and prior to that, “% of the audit plan completed” was used as a performance indicator. However, the definition of “completed” was vague and the matter received the attention of the Wales Audit Office. In 2009/10, “% of the Audit Plan that will contribute to the opinion in the Annual Report” was used, but this arguably is also ambiguous. As a result, and for the avoidance of any doubt, this indicator was changed for 2010/11 to **“Percentage of audits in the Audit Plan that have either been closed or have had their final reports released”**.
- 3.3 The target for 2010/11 was 85%, increasing to 95% in 2011/12. The targets for 2010/11 and 2011/12 reflect the desire to break the vicious circle of completing audit work in the following year, which eats into that year’s audit resources. It was performance against these targets that were reported to the Audit Committee in its meetings on 27 September 2010, 13 January 2011 and 10 March 2011 in the “Internal Audit Plan 2010/11” reports.
- 3.4 The audits that were not undertaken were:
- Energy Use (*Corporate*)
 - Management of Flexible Hours Scheme and "TOIL" (*Corporate*)
 - Anti-Fraud Arrangements - CIPFA "Red Book" (*Corporate*)
 - Efficiency Savings (*Corporate*)
 - Health and Safety - school trips (*Education*)
 - New Personnel-Payroll System (*Corporate*)
 - "Llwyddo yng Ngwynedd" (*Economy and Community*)
 - Wales Rural Development Plan Projects (*Economy and Community*)
 - Events (*Economy and Community*)
 - Data Protection Act - CCTV(*Corporate*)
 - Asbestos Control (*Customer Care*)
 - Devolved Budgets (*Housing and Social Services*)
 - Social Services Administration (*Housing and Social Services*)
 - Learning Disabilities - Project Management (*Housing and Social Services*)
 - Sustainable Procurement (3-year plan) (*Strategic and Improvement*)
- 3.5 The audits from the 2010/11 plan that have contributed to the opinion contained in this annual report are listed in Appendix I

3.6 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.

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

3.8 Of the 91 completed assignments in the 2010/11 audit plan, the following opinion categories were expressed:

Opinion Category	Number of Audits
A	13
B	49
C	11
CH	1
No Category	17
Total	91

3.9 Of the reports relating to the 2010/11 plan that were given an ‘A’ to ‘CH’ opinion category, 84% obtained an ‘A’ or ‘B’ opinion, which is slightly lower than the equivalent figure of 87% in 2009/10.

3.10 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.

- 3.11 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 2010 – 31 May 2010	8 July 2010
1 June 2010 – 31 August 2010	27 September 2010
1 September 2010 – 30 November 2010	13 January 2011
1 December 2010 – 31 January 2011	10 March 2011
1 February 2011 – 31 March 2011	12 July 2011

Revisions to the Plan

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

Follow-up Work

- 3.13 A final memorandum was issued for 18 follow-up audits between 1 April 2010 and 31 March 2011. Only one of these audits was given an “Unsatisfactory” opinion – the others (apart from two where an opinion category was not given because arrangements had changed) 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 Three officers in Internal Audit. The Senior Manager Audit & Risk and two team leaders have a full CIPFA qualification, and 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 2010 and 31 March 2011. The Committee's attention is drawn to the following:

- In terms of training for a professional qualification, a Team Leader and two Auditors were studying for an ACCA qualification, and an Auditor was studying for a CIPFA qualification.
- There was a substantial decrease in the number of days lost through illness, from 164 in 2009/10 to 24 in 2010/11. This was mainly due to the long-term sickness absence of two officers during the previous year.
- A further increase was seen in the total number of days spent on productive work for Gwynedd Council, from **1,770** days between 1 April 2009 and 31 March 2010 to **1,897** days for the same period in 2010/11.
- Further, there was a reduction in the number of days that had to be used to complete the work of the previous year, from 360 days in 2009/10 to 131 in 2010/11. Due to specific improvement measures that have been put in place, this figure is expected to be reduced further in 2011/12.

5. AUDIT PERFORMANCE

5.1 The results of the internal audit service's performance indicators in 2010/11 were as follows:

Description	2009/10 Performance	2010/11 Target	2010/11 Actual
% of the Audit Plan that will contribute to the opinion in the Annual Report	95% ¹	85%	85.85%
% audits completed within the planned time (with a tolerance of 10%)	64%	70%	72%
% of follow-up work completed within a timescale set at the time of the original audit	71%	80%	100%
Number of Audit Standards with full compliance according to the Wales Audit Office annual review	8	9	10
% productive days to actual available (excluding holidays)	69.35%	73.5%	73.35%
% of Internal Audit follow-up reports with an "Acceptable" opinion or better (corporate indicator)	100%	90%	93.75%

5.2 The only indicator where the target was not achieved was % *productive days to actual available (excluding holidays)*, which fell 0.15% short of the target.

¹ Title used in 2009/10 was % of the Audit Plan that will contribute to the opinion in the Annual Report

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
- Undertaking audit work
- Due professional care
- Reporting
- Performance quality and effectiveness

It was reported that Internal Audit only partly met the Independence standard, due to other responsibilities of the Senior Manager Audit and Risk in addition to Internal Audit. This is a matter that has now been reported to and noted by the Audit Committee for several years.

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

Recommendation		Comments / Progress
R1	Remind Heads of Service of the need to respond to Internal Audit in accordance with agreed timescales to ensure that reports can be finalised on a timely basis.	Delay was not seen during 2010/11, with heads and senior managers being reminded, where appropriate, of the targets set for Internal Audit, with a polite request for co-operation.
R2	Further develop the set of performance targets to provide a comprehensive range of indicators for consideration by both management and the Audit Committee.	It was reported to the Audit Committee in July 2010 that the indicator "Percentage of the Audit Plan that will contribute to the opinion in the Annual Report" would be looked at again. This was done, as explained in paragraph 3.2 of this report.

7. INTERNAL AUDIT PLAN 2010/11

7.1 A draft internal audit plan for 2010/11 was presented to the Audit Committee in its meeting on 10 March 2011. 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 2010/11

Audit Name	Opinion Category	Date Presented to Audit Committee
CORPORATE		
Use of External Translators	No Category	12 July 2011
Mobile Phone Control	CH	12 July 2011
Staff Performance Reviews - Appraisal	B	10 March 2011
Disclosure Arrangements - Awareness of the Whistleblowing Policy	B	13 January 2011
Contribution to Preparation of the Annual Governance Statement	No Category	27 September 2010
Disposal of Confidential Waste	B	13 January 2011
Former Housing Stock - Retention Monies	No Category	
The timing of work commencement and signing-sealing contracts	No Category	10 March 2011
Ysgol yr Hendre PQQ and Tender	No Category	
e-Tendering System	B	13 January 2011
Grants (Environment Group)	No Category	12 July 2011
Grants: Corporate	No Category	12 July 2011
Prompt Payment of Invoices	B	27 September 2010
NFI (National Fraud Initiative)	No Category	
Escrow Agreements	C	27 September 2010
Verification of Performance Indicators	C	12 July 2011
EDUCATION		
Resources		
Grant - Government Development Programme Extension for thinking and Assessment for Learning	A	27 September 2010
Primary Schools Free Breakfast Initiative Grant	B	27 September 2010
Wales Assembly Government Community-Focussed Schools Grant	B	27 September 2010
Grant for Unlocking the Potential of Gwynedd Special Needs Schools	A	12 July 2011
Welsh Assembly Government Grant for Innovation in Small Schools	B	27 September 2010
Post-16 Education Grant	No Category	10 March 2011
Language Units	No Category	12 July 2011
Schools		
Ysgol Dyffryn Ogwen	A	12 July 2011
Ysgol Botwnnog	B	13 January 2011
Ysgol Dyffryn Nantlle	B	13 January 2011
Ysgol Eifionydd	A	27 September 2010
Ysgol Uwchradd Tywyn	B	12 July 2011
Ysgol y Berwyn	B	12 July 2011
Ysgol Ardudwy	B	13 January 2011
Ysgol Friars	B	10 March 2011
Ysgol Tryfan	B	13 January 2011
Ysgol Glan Y Môr	B	13 January 2011
Ysgol Coed Menai	B	10 March 2011
HUMAN RESOURCES		
Support		
Hotel Booking Arrangements	B	27 September 2010

Audit Name	Opinion Category	Date Presented to Audit Committee
Health and Safety		
Health and Safety - the "grey fleet"	B	10 March 2011
Support Unit		
Checks of Employee Lists	C	10 March 2011
FINANCE		
Accountancy		
Bank Tender	A	27 September 2010
Capital System and Processes	B	13 January 2011
Preparations for IFRS - Project Arrangements	A	27 September 2010
Preparations for IFRS - Staff Benefits	A	10 March 2011
Preparations for IFRS - Leases	B	13 January 2011
Preparations for IFRS - Fixed Assets	A	10 March 2011
Pensions and Payroll		
Implementing Payroll Amendments	B	13 January 2011
Pensions - Employer contributions	No Category	12 July 2011
Revenue		
Cash collection procedures	B	12 July 2011
Disposal of equipment of former cash offices	A	8 July 2010
Benefits System - Information Management and Calculations	B	12 July 2011
Benefit payments following the housing stock transfer	B	13 January 2011
PROVIDER AND LEISURE		
Business and Administration Support		
Home Care Management System	A	13 January 2011
Community Care		
Management Arrangements for the Enablement Project	A	12 July 2011
Leisure		
Plas Silyn Leisure Centre	C	13 January 2011
Glaslyn Leisure Centre	B	13 January 2011
Y Pafiliwn Leisure Centre	B	10 March 2011
Bro Ffestiniog Sports Hall and Swimming Pool	C	12 July 2011
Glan Wnion Leisure Centre	C	13 January 2011
Residential and Day		
The Administration of Medication in Council homes	B	10 March 2011
Adult Placement Scheme	B	12 July 2011
DEMOCRACY AND LEGAL		
Registration		
Administration of the Electoral Register	B	10 March 2011
Land Searches	No Category	13 January 2011
Democracy		
The Print Unit	No Category	13 January 2011
ECONOMY AND COMMUNITY		
Community Regeneration		
Cist Gwynedd	B	12 July 2011
Gwynedd Training		
Arrangements for the Transfer of Gwynedd Training	B	13 January 2011
Maritime and country parks		

Audit Name	Opinion Category	Date Presented to Audit Committee
Glynllifon Country Park	B	10 March 2011
Padarn Country Park	B	10 March 2011
Strategy and development Programmes		
Youth Club Grant - Capital Grant	B	13 January 2011
Youth Club Grants - Revenue Grant	B	13 January 2011
CUSTOMER CARE		
Communications		
Updating of the Website and Intranet site	C	10 March 2011
Customer Contact		
Galw Gwynedd Contact Centre	B	12 July 2011
Information		
Records Management Unit	C	13 January 2011
Information Technology		
Device Management	B	13 January 2011
Third Party Users' Access to the Network	B	12 July 2011
Mobile Devices and Perimeter Security	C	12 July 2011
Information and Communication Technology Contracts - PSBA Contract	B	10 March 2011
SOCIAL SERVICES		
Across the department		
Quality Management Arrangements	B	12 July 2011
Social Services Emergency Procedures	B	10 March 2011
Data Management	B	10 March 2011
Director of Social Services Annual Report	A	12 July 2011
Appointeeship and Delegation Arrangements	B	27 September 2010
HIGHWAYS AND MUNICIPAL		
Across the department		
North Wales Trunk Road Agency - Climate Change Risks	A	13 January 2011
HIGHWAYS AND MUNICIPAL		
Municipal Works		
Penllyn Partnership	No Category	12 July 2011
Highways Works		
Road Maintenance Contracts	C	10 March 2011
Road Condition - Inspection and referrals by the public	B	13 January 2011
Waste Management and Streetsecene		
Costs of Public Toilets	B	13 January 2011
Waste Strategy	No Category	10 March 2011
REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)		
Environment		
Public Footpaths	B	12 July 2011
Public Protection		
Taxi Licences	B	27 September 2010
Transportation and Street Care		
Public Transport Unit	C	12 July 2011
STRATEGIC AND IMPROVEMENT		
Procurement and Efficiency		

Audit Name	Opinion Category	Date Presented to Audit Committee
e-Procurement Project	No Category	12 July 2011
GWYNEDD CONSULTANCY		
Across the department		
Final Accounts: A499 Scheme	No Category	13 January 2011
Selection of Contractors	B	12 July 2011

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

	Number of Audits
A	13
B	49
C	11
CH	1
No Category	17
Total	91

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

2009/10		2010/11
3,039	Cyfanswm Dyddiau	3,058
437	Less Holidays (Statutory and Non-Statutory)	444
2,602	Total Available Days	2,614
	Less:	
48	Special Leave	35
164	Illness	24
39	Professional Training	49
61	Job Training	84
2,290	Available Days	2,422
	Llai Amser Di-gynnyrch:	
12	Performance Review (Appraisal)	14
11	Medical Appointments	8
34	Time Recording and Management	35
102	Meetings and Committees	120
3	Meetings - Joint working with WAO	2
8	Training Presentation	7
2	Conducting interviews	1
62	Background Work	59
46	Admin etc.	40
16	Audit Committee	17
127	Internal Audit Management	130
6	Absence Management	5
5	IT problems	6
1	Fire Drills	0
51	Less: other management work (Senior Manager)	62
1,804	Total productive days	1,916
34	Work for SNPA	19
1,770	Total productive days, Gwynedd Council	1,897

Dadansoddiad o ddefnydd dyddiau cynhyrchiol Cyngor Gwynedd:

2009/10	Type of work	2010/11
1,136	Work on current year's plan	1,358
360	Completion of previous year's work	131
1	Commencement of next year's work	121
57	Advice and Consultancy	78
76	Follow-up work	80
140	Responsive Work / Special Investigations	129
1,770		1,897



Internal Audit Plan 2011/12

Audit Code	Audit Name	Days
CORPORATE		
	Scrutiny Arrangements	15.00
	Management of Flexible Hours Scheme and "TOIL"	25.00
	Administration of Travel Costs	20.00
	Fire Risk Assessments - Site Manager Functions	10.00
	Contribution to preparation of the Annual Governance Statement	10.00
	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 Reeneration in North Wales	10.00
	Contract Management - Renovations to Council Administrative Buildings	5.00
	Grants (Environment Group)	30.00
	Sickness Recording and Management Arrangements	20.00
	Data Protection Act - CCTV	10.00
	Promptness of Payments	15.00
	NFI (National Fraud Initiative)	30.00
	Efficiency Savings	30.00
EDUCATION		
Resources		
	Grant - Welsh Assembly Government Development Programme Extension for Thinking and Asse:	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
Across the department		
	School Organisation Project Management	15.00
Education Consortium		
	North West Wales Education Consortium	10.00
Schools		
	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
HUMAN RESOURCES		
Health and Safety		
	Health and Safety - school trips	22.00

Audit Code	Audit Name	Days
FINANCE		
Audit and Risk		
	Benefits Investigation Unit	10.00
Financial		
	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
Investment and Treasury Management		
	Electronic Banking System	15.00
Accountancy		
	Main Accounting System	30.00
Pensions and Payroll		
	Payroll System - Manual Workers Monthly Salaries	30.00
	New Personnel-Payroll System	5.00
	Pension Overpayments	6.00
	Pensions - Annual Report	15.00
Revenue		
	Benefits - Free School Meals	15.00
	Benefits - School Uniform Allowance	8.00
	Council Tax - Recovery and Enforcement	20.00
	Council Tax - Collections and Refunds	15.00
	Non-Domestic Rates - Recovery and Enforcement	25.00

PROVIDER AND LEISURE

Business and Administration Support

Use of PDAs by Home Carers	15.00
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Leisure

National Referral to Exercise Scheme Grant	5.00
Banking Arrangements in the Leisure Centres	15.00
Sport Development	15.00

Residential and Day

Council Residential Homes - Financial Arrangements	16.00
Council Residential Homes - Security Arrangements	10.00
Supported Housing	25.00

DEMOCRACY AND LEGAL

Registration

The Coroner Service	15.00
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Democracy

Members' Expenses	15.00
Members' IT arrangements	15.00

ECONOMY AND COMMUNITY

Community Regeneration

Audit Code	Audit Name	Days
	Welsh Church Fund	5.00
	Record offices, museums and the arts	
	Museums	12.00
	Neuadd Dwyfor	8.00
	Youth	
	Village Halls - Action Plan	6.00
	Major Projects	
	Snowdonia Centre of Excellence Scheme	20.00
	Skills and enterprise	
	"Llwyddo yng Ngwynedd"	20.00
	Strategy and development Programmes	
	Youth Club Grant - Capital Grant	4.00
	Youth Club Grants - Revenue Grant	4.00
	Tourism, marketing and customer care	
	Events	20.00
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	CUSTOMER CARE	
	Information	
	Information Security	25.00
	Libraries	
	ICT in Libraries - iCam controls	5.00
	Information Technology	
	CRM System	20.00
	Virtualisation	15.00
	Backups and Service Continuity	14.00
	Outlook Web Access Security	12.00
	Council Land and Property	
	Asbestos Control	10.00
	Smallholdings	15.00
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	SOCIAL SERVICES	
	Across the department	
	Occupational Therapy Service Partnership	20.00
	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
	Social Worker Training	20.00
	RAISE Financial Module	20.00
	Business	
	Social Services Complaints Procedure	10.00
	Social Services Revenue Contracts	20.00
	Children and Families	
	Children - Fostering	15.00
	Youth Justice Service	20.00

Audit Code	Audit Name	Days
	Integrated Children's System	20.00
HIGHWAYS AND MUNICIPAL		
Fleet		
	Council fleet - tachographs and Diesel key fobs	10.00
Highways Works		
	Highways and Municipal on call and on duty arrangements	20.00
	Use of Sub-contractors, Works Unit	15.00
	Winter Maintenance	15.00
Waste Management and Streetsecene		
	Enviromental Enforcment Project	20.00
	Waste data collection	10.00
REGULATORY (PLANNING, TRANSPORTATION AND PUBLIC PROTECTION)		
Environment		
	Environmental - Maintenance of the Gazzetteer	5.00
Planning		
	Development Control - Delegated Decisions	20.00
Public Protection		
	Food Hygiene, Health and Safety Inspection Programmes	20.00
Transportation and Street Care		
	Briwet Bridge Project	10.00
	Reconciliation of Parking and Fine Income	10.00
STRATEGIC AND IMPROVEMENT		
Procurement and Efficiency		
	Sustainable Procurement	20.00
Performance and Scrutiny		
	Functions within the Capital Expenditure Monitoring Process	20.00
GWYNEDD CONSULTANCY		
Buildings and Environmental		
	Property Services - Contractor Appointment	20.00
Engineering and Building Control		
	The Building Control Service - Fees	15.00
		1,541.00