

GWYNEDD COUNCIL

COMMITTEE	AUDIT COMMITTEE
DATE	12 JULY 2012
TITLE	HEAD OF INTERNAL AUDIT ANNUAL REPORT 2011/12
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 2011/12 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 A total of 113 assignments were contained in the final revised audit plan for 2011/12. Of these, 112 were completed by 31 March 2012, which represents **99.12%** of the plan. For the purposes of this indicator, an assignment is counted as being completed when the final report/memorandum has been released or, if there is no report/memorandum, the assignment has been closed and no further time is expected to be spent on it.
- 3.2 This performance compares with the 2010/11 performance of 85.85%, against a target of 85%.
- 3.3 The only audit from the 2011/12 plan that was finalised before 31 March 2012 was *Functions within the Capital Expenditure Monitoring Process*; the draft report was released on 15 March 2012. The reason for not releasing the final report before the end of the financial year was because the arrangements for monitoring capital expenditure was under review by a group of Chief Officers, and it was agreed that the final report would be released after the results of this review had been considered.
- 3.4 The audits from the 2011/12 plan that have contributed to the opinion contained in this annual report are listed in Appendix I
- 3.5 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. |
- 3.6 All recommendations that were presented were done so in order to strengthen internal controls that mitigate operational risks, and to establish best practice.

- 3.7 Of the 112 completed assignments in the 2011/12 audit plan, the following opinion categories were expressed:

Opinion Category	Number of Audits
A	13
B	53
C	14
CH	1
No Category	31
Total	112

- 3.8 Of the reports relating to the 2011/12 plan that were given an 'A' to 'CH' opinion category, 81.5% obtained an 'A' or 'B' opinion, which is slightly lower than the equivalent figure of 84% in 2010/11.
- 3.9 Only one audit received an 'CH' opinion, namely *Reconciliation of Parking and Fine Income*. This was reported to the Audit Committee on 29 September 2011, and officers from the Regulatory Department attended the Audit Committee meeting on 17 November 2011 to give a presentation on progress to improve the controls.
- 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 summary of the findings of the 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 2011/12 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 2011 – 31 May 2011	12 July 2011
1 June 2011 – 31 August 2011	29 September 2011
1 September 2011 – 31 October 2011	17 November 2011
1 November 2011 – 31 December 2011	13 February 2012
1 January 2012 – 31 March 2012	12 July 2012

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 15 follow-up audits between 1 April 2011 and 31 March 2012. Only one of these audits was given an “Unsatisfactory” opinion – the others (apart from one 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 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. Another team leader became a full member of the ACCA near the end of the year.

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 2011 and 31 March 2012. 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 an increase in the number of days lost through illness, from 24 in 2010/11 to 62 in 2011/12 (but still a considerable improvement on 2009/10, when 164 days were lost). This was mainly due to two periods of long-term sickness absence.
 - There was a small reduction in the total number of days spent on productive work for Gwynedd Council, from **1,897** days between 1 April 2010 and 31 March 2011 to **1,821** days for the same period in 2011/12. This is partly due to a small percentage increase in time spent on unproductive work, and partly because more time was spent in providing a service to external customers – but this had attracted additional income to the Council.
 - There has been a deliberate attempt over recent years to deal with the number of days that had to be used to complete the work of the previous year, whilst maintaining a high percentage of the plan being completed. The result of this effort is that the number of days that had to be used to complete the work of the previous year has reduced from 360 days in 2009/10 to 131 in 2010/11 and then to 5 days only in 2011/12.

5. AUDIT PERFORMANCE

5.1 The results of the internal audit service's performance indicators in 2011/12 were as follows:

Description	2010/11 Performance	2011/12 Target	2011/12 Actual
% of the audits in the Audit Plan that has either been closed or the final report has been issued	85.85%	95%	99.12%
% audits completed within the planned time (with a tolerance of 10%)	72%	70%	56%
% of follow-up work completed within a timescale set at the time of the original audit	100%	80%	87.5%
Number of Audit Standards with full compliance according to the Wales Audit Office annual review	10	9	10
% productive days to actual available (excluding holidays)	73.35%	71.7%	73.00%
% of Internal Audit follow-up reports with an "Acceptable" opinion or better (corporate indicator)	93.75%	90%	92.86%

5.2 The only indicator where the target was not achieved was % *audits completed within the planned time*. Even after allowing for a tolerance of 10% it is seen that only 56% of the assignments had been completed within the time that had been planned for them. However, this performance has not had a harmful effect on the ability to complete the plan, as many other audits had been completed in less time than had been expected. Despite this, there is a need to continue to consider performance, as well as the time allowed in the plan for individual tasks.

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 one recommendation. The table below shows the response to this recommendation:

Recommendation		Comments / Progress
RI	A formal protocol should be developed between Internal and External Audit.	A protocol was developed jointly, and was approved by the Audit Committee on 17 November 2011.

7. INTERNAL AUDIT PLAN 2012/13

7.1 A draft internal audit plan for 2012/13 was presented to the Audit Committee in its meeting on 13 February 2012. 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 2011/12

Audit Name	Opinion Category	Date Presented to Audit Committee
CORPORATE		
Management of Flexible Hours Scheme and "TOIL"	B	29 September 2011
Administration of Travel Costs	B	17 November 2011
Site Manager Functions	No Category	29 September 2011
Contribution to preparation of the Annual Governance Statement	No Category	29 September 2011
Anti-Fraud Arrangements - CIPFA "Red Book"	No Category	13 February 2012
Undertaking Company Financial Assessment - NWPP Minor Works	No Category	29 September 2011
Undertaking Company Financial Assessment - NMWTRA Framework	No Category	12 July 2012
Former Housing Stock - Retention Monies	No Category	
Contract Management - Ysgol yr Hendre	No Category	13 February 2012
Contract Management - Blaenau Ffestiniog Regeneration	No Category	
Contract Management - Physical Regeneration in North Wales	No Category	12 July 2012
Sickness Recording and Management Arrangements	C	13 February 2012
Data Protection Act - CCTV	C	29 September 2011
Promptness of Payments	No Category	12 July 2012
NFI (National Fraud Initiative)	No Category	
Efficiency Savings	B	29 September 2011
EDUCATION		
Resources		
Welsh Government Development Programme Extension for Thinking and Assessment for Learning Grant	A	17 November 2011
Primary Schools Free Breakfast Initiative Grant	B	29 September 2011
Wales Assembly Government Community-Focussed Schools Grant	B	29 September 2011
School Uniform Grant	B	13 February 2012
Pilot Projects Relating to Behaviour and Attendance Grant	C	12 July 2012
14-19 Learning Pathways Grant	A	13 February 2012
Consultation Development Grant	C	12 July 2012
Post-16 Education Grant	No Category	13 February 2012
IT Security in Schools	C	12 July 2012
Across the department		
School Organisation Project Management	A	12 July 2012
Education Consortium		
North West Wales Education Consortium	B	12 July 2012
Schools		
Outsourcing of School Catering - Accountability	B	12 July 2012
Blaenau Ffestiniog Leisure Centre	B	12 July 2012
Primary Schools - Budgetary Control	C	17 November 2011
Primary Schools - Governance	B	12 July 2012
Primary Schools - Arrangements for Reducing Teacher Workload	C	12 July 2012
HUMAN RESOURCES		
Health and Safety		
Health and Safety - school trips	C	13 February 2012

Audit Name	Opinion Category	Date Presented to Audit Committee
FINANCE		
Audit and Risk		
Benefits Investigation Unit	B	17 November 2011
Financial		
Certification and Accuracy of Invoice Coding within Council Departments	No Category	13 February 2012
Payments System - Amendments to Static Data	B	29 September 2011
Payments System - Arrangements for Separation of Duties	A	17 November 2011
Payments - Employment Status	No Category	12 July 2012
Investment and Treasury Management		
Electronic Banking System	A	13 February 2012
Accountancy		
Main Accounting System	B	12 July 2012
Bank Reconciliation - Review of Key Controls	B	12 July 2012
Pensions and Payroll		
Payroll System - Manual Workers Monthly Salaries	B	13 February 2012
Payroll - Administration of Statutory Sick Pay	No Category	12 July 2012
Pension Overpayments	No Category	13 February 2012
Pensions - Annual Report	B	12 July 2012
Revenue		
Benefits - Free School Meals	B	13 February 2012
Benefits - School Uniform Allowance	B	13 February 2012
Council Tax - Recovery and Enforcement	B	17 November 2011
Council Tax - Collections and Refunds	A	29 September 2011
Taxation Systems - Review of Key Controls	A	12 July 2012
Non-Domestic Rates - Recovery and Enforcement	B	17 November 2011
PROVIDER AND LEISURE		
Business and Administration Support		
Use of Handheld Computers by Home Carers	B	13 February 2012
Leisure		
National Referral to Exercise Scheme Grant	No Category	29 September 2011
Banking Arrangements in the Leisure Centres	B	13 February 2012
Sport Development	A	29 September 2011
Residential and Day		
Council Residential Homes - Financial Arrangements	B	17 November 2011
Council Residential Homes - Security Arrangements	B	17 November 2011
Supported Housing	B	12 July 2012
DEMOCRACY AND LEGAL		
Registration		
The Coroner Service	B	17 November 2011
ECONOMY AND COMMUNITY		
Community Regeneration		
Welsh Church Fund	C	17 November 2011
Record offices, museums and the arts		
Lloyd George Museum	B	13 February 2012
Gwynedd Museum and Gallery	B	13 February 2012
Neuadd Dwyfor	B	29 September 2011

Audit Name	Opinion Category	Date Presented to Audit Committee
Youth		
Village Halls - Action Plan	A	12 July 2012
Major Projects		
Eryri Centre of Excellence Scheme	B	13 February 2012
Skills and enterprise		
"Llwyddo yng Ngwynedd"	B	12 July 2011
Strategy and development Programmes		
Youth Club Grant - Capital Grant	B	29 September 2011
Youth Club Grants - Revenue Grant	B	29 September 2011
Tourism, marketing and customer care		
Events	B	17 November 2011
CUSTOMER CARE		
Information		
Information Security	C	12 July 2012
Libraries		
Library Internet Use Management System	B	29 September 2011
Information Technology		
Customer Relationship Management System	B	12 July 2012
Virtualisation	B	17 November 2011
Backups and Service Continuity	No Category	12 July 2012
Council Land and Property		
Asbestos Control	B	29 September 2011
Smallholdings	C	13 February 2012
SOCIAL SERVICES		
Across the department		
Project Management, Social Services	No Category	
Budget of the Adult Placement Scheme	A	17 November 2011
Intensive Supervision & Surveillance Programme Grant	No Category	29 September 2011
Social Care Workforce Development Grant	No Category	
The Development Of Transition key Working In Wales Grant	No Category	29 September 2011
Joint Commissioning with Betsi Cadwaladr University LHB	C	12 July 2012
Social Services - Security of Files and Data	B	12 July 2012
RAISE Financial Module	A	12 July 2012
Business		
Social Services Complaints Procedure	B	13 February 2012
Social Services Revenue Contracts	B	29 September 2011
Children and Families		
Children - Fostering	A	17 November 2011
Youth Justice Service	B	13 February 2012
Integrated Children's System	No Category	17 November 2011
HIGHWAYS AND MUNICIPAL		
Fleet		
Tachographs and Diesel Security	B	17 November 2011
Highways Works		
Highways and Municipal on call and on duty arrangements	B	29 September 2011
Use of Sub-contractors, Works Unit	B	13 February 2012

Audit Name	Opinion Category	Date Presented to Audit Committee
Winter Maintenance	B	29 September 2011
Waste Management and Streetsecene		
Public Convenience Grant Scheme 2010-11	No Category	17 November 2011
Tidy Towns Grant	No Category	12 July 2012
Environmental Enforcement Project	B	13 February 2012
Collection of data on waste	B	17 November 2011

REGULATORY

Environment

WEFO Coastal Access Grant	No Category	12 July 2012
Sustianable Development Fund Llyn AONB	No Category	13 February 2012
Environmental - Maintenance of the Gazetteer	No Category	29 September 2011

Planning

Development Control - Delegated Decisions	A	13 February 2012
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Public Protection

Food Hygiene, Health and Safety Inspection Programmes	C	17 November 2011
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Transportation and Street Care

Physical Regeneration in North Wales ERDF Grant	No Category	12 July 2012
TraCC Grant	No Category	12 July 2012
Pont Briwet Project	No Category	29 September 2011
Reconciliation of Parking and Fine Income	CH	29 September 2011

STRATEGIC AND IMPROVEMENT

Procurement and Efficiency

Sustainable Procurement	B	29 September 2011
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Democracy

Members' Expenses	B	29 September 2011
Members' IT arrangements	C	29 September 2011

GWYNEDD CONSULTANCY

Buildings and Environmental

Property Services - Contractor Appointment	B	17 November 2011
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Across the department

Contractor Selection - Coastal Defence	B	12 July 2012
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Engineering and Building Control

The Building Control Service - Fees	B	12 July 2011
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Summary of the number of reports in each opinion category, 2010/11 Plan:

	Number of Audits
A	13
B	53
C	14
CH	1
No Category	31
Total	112

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

2010/11		2011/12
3,058	Cyfanswm Dyddiau	3,060
444	Less Holidays (Statutory and Non-Statutory)	467
2,614	Total Available Days	2,593
	Less:	
35	Special Leave	36
24	Illness	62
49	Professional Training	35
84	Job Training	35
2,422	Available Days	2,425
	Llai Amser Di-gynnyrch:	
14	Performance Review (Appraisal)	13
8	Medical Appointments	15
35	Time Recording and Management	39
120	Meetings and Committees	108
2	Meetings - Joint working with WAO	7
7	Training Presentation	5
1	Conducting interviews	0
59	Background Work	61
40	Admin etc.	53
17	Audit Committee	23
130	Internal Audit Management	134
5	Absence Management	5
0	North Wales Joint-working Tasks	15
6	IT problems	5
0	Fire Drills	1
62	Less: other management work (Senior Manager)	51
1,916	Total productive days	1,890
19	Work for SNPA	40
0	Work for CTE	29
1,897	Total productive days, Gwynedd Council	1,821

Dadansoddiad o ddefnydd dyddiau cynhyrchiol Cyngor Gwynedd:

2010/11	Type of work	2011/12
1,358	Work on current year's plan	1,523
131	Completion of previous year's work	5
121	Commencement of next year's work	38
78	Advice and Consultancy	60
80	Follow-up work	62
129	Responsive Work / Special Investigations	133
1,897		1,821



Internal Audit Plan 2012/13

Audit Code	Audit Name	Days
CORPORATE		
	Arrangements for Dealing with Correspondence	30.00
	Energy Use	20.00
	"The Workforce" Project	20.00
	Site Manager Functions	20.00
	Contribution to preparation of the Annual Governance Statement	10.00
	Undertaking Company Financial Assessment - NMWTRA Framework PQQ2	5.00
	Former Housing Stock - Retention Monies	5.00
	Grants (Environment Group)	30.00
	Recording and Managing Leave	25.00
	Promptness of Payments - Efficiency of Invoice Tracking	10.00
	Local Budgets	10.00
	Barclaycard Credit Cards	14.00
	NFI (National Fraud Initiative)	25.00
	Recruitment - Identity Checks	15.00
	Outcome Agreement	20.00
EDUCATION		
Resources		
	Welsh Government Development Programme Extension for Thinking and Assessment for Learnir	6.00
	Appetite for Life Grant	10.00
	Primary Schools Free Breakfast Initiative Grant	8.00
	Community Focused Schools Childcare Allocation	10.00
	Key Stages 2 to 3 Grant	5.00
	Post-16 Education Grant	1.00
	School Milk Service	10.00
	Management of secondary school building maintenance - VFM	10.00
Across the department		
	Appointment of Management Consultants, Education Department	10.00
Schools		
	Supply Appointments	15.00
	Primary Schools - Dismissals due to redundancy	22.00
	Primary Schools - Information Security	22.00
	Primary Schools - Teacher Allowances and Conditions of Service for Heads	20.00
HUMAN RESOURCES		
Support Unit		
	Administration of Car Loans	10.00
NORTH AND MID WALES TRUNK ROAD AGENCY		
	Trunk Road Agency - invoices between councils	15.00

Audit Code	Audit Name	Days
FINANCE		
Audit and Risk		
	Corporate Risk Management	10.00
Financial		
	Debtors System - Review of Key Controls	10.00
	eProcurement System	20.00
	Payments System - Review of Key Controls	10.00
Accountancy		
	Main Accounting System - Review of Key Controls	10.00
	Main Accounting System - Upgrade Project	15.00
Pensions and Payroll		
	Payroll - BACS runs	5.00
	Payroll System - Exception Reports	5.00
	Payroll System - Review of Key Controls	10.00
	Payroll System - Parameters and Algorithms	15.00
	Payroll System - Deductions of Tax and National Insurance	15.00
	Home Carer Wages - Cyborg - CACI Interface	10.00
Revenue		
	Paye.net System	10.00
	Income collection at offices	10.00
	Discretionary Benefits	15.00
	Benefits System - Review of Key Controls	10.00
	Council Tax System - Review of Key Controls	10.00
	General IT Controls: Council Tax, Benefits and NNDR (Follow-up to WAO audit)	10.00
	NNDR System - Review of Key Controls	5.00
PROVIDER AND LEISURE		
Business and Administration Support		
	Data and Information Quality Assurance	20.00
Cleaning and Caretaking		
	Supervision of Duty Managers	15.00
Residential and Day		
	Supported Housing - Imprest Accounts and Income	20.00
	Learning Disabilities Rationalisation of Provision Project	10.00
ECONOMY AND COMMUNITY		
Community Regeneration		
	Contract Management - Blaenau Ffestiniog Regeneration	10.00
	Genesis Scheme	15.00
	Young Apprentices Employment Route Project	15.00
	New Work Connections Scheme	10.00
	Communities First	20.00
Youth		
	Youth Clubs	20.00
Major Projects		
	Contract Management - Sailing Academy	10.00
Skills and enterprise		

Audit Code	Audit Name	Days
	"Llwyddo'n Lleol"	20.00
	"Potential" Project	10.00
	Strategy and development Programmes	
	Youth Club Grants - Revenue Grant	5.00

CUSTOMER CARE

Information Technology

Change Control	15.00
Thin Client	10.00
Backups and Service Continuity	10.00
Network Convergence	20.00

Council Land and Property

Contract Management - Bro Dysynni Area School	10.00
Asset Management Plan	20.00
Protection from Legionella	20.00

SOCIAL SERVICES

Across the department

Occupational Therapy Service Partnership	10.00
Extra Care Housing	20.00
Social Services Performance Measures - Accuracy of Core Data	25.00
Social Services - Implementing Savings	20.00
First Steps Improvement Package Grant	5.00
Joint Commissioning with BCULHB	25.00
Social Services - Security of Files and Data	20.00
Client Finance - Internet Banking	10.00
Care Systems Support Unit	10.00

Business

Social Services Contracting Arrangements	40.00
Broker Service	15.00

Children and Families

Accommodation for Young Persons leaving care	15.00
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HIGHWAYS AND MUNICIPAL

Fleet

Workshops - Health and Safety Supervision	10.00
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Municipal Works

Street Cleaning	15.00
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Highways Works

Works - A55 Contract	25.00
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Waste Management and Streetsecene

GwyrAD Scheme	20.00
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REGULATORY

Public Protection

Licensing Unit	12.00
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Audit Code	Audit Name	Days
Transportation and Street Care		
	Pont Briwet Project	10.00
	TraCC Partnership	15.00
	Community Transport	20.00
STRATEGIC AND IMPROVEMENT		
Democracy		
	Equipment with Former Members	15.00
	Members' IT arrangements	15.00
Performance and Scrutiny		
	Achievement of Savings Projects	15.00
GWYNEDD CONSULTANCY		
Engineering and Building Control		
	Comparison of Final Accounts with Original Tender	10.00
	Appointment of Engineering Contractors	20.00
	Bridges	10.00
		1,370.00