

Archwilydd Cyffredinol Cymru
Auditor General for Wales

Certification of Grants and Returns 2013/14 and 2014/15

Isle of Anglesey County Council

Audit year: 2013/14 and 2014/15

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This document was produced by PricewaterhouseCoopers LLP ('PwC') on behalf of the Appointed Auditor

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Summary

1. Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to as grant claims, hereafter).
2. We undertook our work in both 2013/14 and 2014/15 with the aim of certifying individual claims and to answer the question: 'Does Isle of Anglesey County Council (the Authority) have adequate arrangements in place to ensure the production of co-ordinated, accurate, timely and properly documented grant claims?'
3. We have completed the audit and conclude that while the Authority had generally adequate arrangements in place for the production and submission of both its 2013/14 and 2014/15 grant claims, there is scope for improvement. Our conclusion is based on the following overall findings:
 - the Authority worked closely with us to ensure that an accurate and up-to-date schedule of grants was in place for both financial years; and
 - there is scope to further improve the Authority's arrangements for production of its grant claims.
4. The Authority submitted 86 per cent of its claims to us on time in 2013/14 and 67 per cent in 2014/15. We confirm that we have certified all except for one claim, at a total audit cost of £136,647 (2013/14) and £90,132 (2014/15). Overall, the audits resulted in reduction in the grants and returns claimed of £28,398.53 by the Authority in respect of 2013/14 and a reduction of £1,918.76 in respect of 2014/15.
5. It is noted that the audit work on the Housing Benefit Subsidy claim for 2014/15 remains incomplete. We are working closely with the key contacts to complete the outstanding work as soon as possible.

Headlines

Introduction and background

This report summarises the results of work on the certification of the Authority's 2013/14 and 2014/15 grant claims and returns

- As appointed auditors of the Authority, we are asked on behalf of the Auditor General, to certify grant claims made by the Authority.
- For 2013-14, we certified 22 grants and returns with a total value of £51,449,248
- For 2014-15, we certified 15 grants and returns with a total value of £62,050,367.
- The Authority has assigned the responsibility for grants to a key officer within the Finance department (Jenny Whiston) who worked closely with us to ensure that an accurate and up to date schedule of grants and returns was in place for both years.
- A joint working protocol was put in place prior to the start of the work.
- We have produced this report so that we can provide feedback to those officers having responsibility for grant management to facilitate the identification of further improvements to the processes in place at the Authority.

Pages 7 - 11

Timely receipt of claims

- For 2013-14, our analysis shows that 86 per cent of grants received during the year were received by the Authority's deadline. The remaining 14 per cent (3 claims) submitted late for audit had minimal delays (up to one month) in submission.
- For 2014-15, our analysis shows that 67 per cent of grants received during the year were received by the Authority's deadline. The remaining 33 per cent (5 claims) submitted late for audit had minimal delays (up to one month) in submission.
- The grant co-ordinator should ensure that all grant claims are submitted by the deadlines and, importantly, that replies to audit queries are typically provided within no more than two working days. We acknowledge that audit queries that relate to third parties' expenditure are likely to take longer to address. But it is imperative that queries are answered in a timely manner in order for the auditor certification deadline to be met.

Pages 8 - 9

Certification results	<ul style="list-style-type: none"> • For 2013-14, we issued unqualified certificates for seven grants and returns and a further seven were amended with no qualification. Four required a qualification to our audit certificate and qualification, with amendment, was necessary in four cases • For 2014-15, we issued unqualified certificates for 11 grants and returns and a further three were qualified with amendment. Audit certification work remains on-going for the Housing Benefit Subsidy grant claim. • We have made four recommendations for the Authority to further improve performance in managing grant schemes and the associated claims. 	Pages 8 - 14
Audit adjustments	<ul style="list-style-type: none"> • For 2013-14, adjustments were necessary to 11 of the Authority's grants and returns as a result of our audit certification work. There was one significant adjustments (ie, over £10,000) required relating to the HRAS return which was a reduction of £36,811. The net adjustment (below 10,000) for seven of the grants was an increase of £8,413 in funds payable to the Authority. For three of the grants amended, the amendment required had no impact on the funds payable to the Authority. • For 2014-15, adjustments were necessary to four of the Authority's grants and returns as a result of our audit certification work. There were no significant adjustments (i.e. over £10,000) required. The net adjustment (below £10,000) of the three grants was a decrease of £1,918 in funds payable to the Authority. 	Pages 8 - 14
The Authority's arrangements	<ul style="list-style-type: none"> • The Authority has adequate arrangements for preparing its grants and returns and supporting our certification work but some improvements are required in some areas • Extra procedures should be put in place to ensure that individual grant scheme rules, completion requirements and submission deadlines are always adhered to throughout the Authority. 	Pages 12 - 14
Fees	<ul style="list-style-type: none"> • Our overall fee for certification of grants and returns for 2013-14 was £136,647. This is a reduction on our 2012-13 fee and reflects a reduction in grants relating to the Communities First programme following the closure of the old schemes. Our overall fee has continued to reduce in 2014-15 with fees invoiced to date of £90,132. A further invoice will be raised following completion of our work on the Housing Benefit Subsidy. 	Pages 15 - 17

Summary of certification work outcomes

6. Detailed on the following pages is a summary of the key outcomes from our certification work on the Authority's 2013/14 and 2014/15 grants and returns, showing where either audit amendments were made as a result of our work or where we qualified our audit certificate.
7. A qualification means that issues were identified concerning the Authority's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Authority to satisfy itself that the full amounts of grant claimed are appropriate.

Key information for 2013-14

Overall, we certified 22 grants and returns:

- 7 were unqualified with no amendment
- 7 were unqualified but required some amendment to the final figures
- 4 required a qualification to our audit certificate
- 4 were qualified and required some amendment to the final figures

Key information for 2014-15

Overall, we will certify a total of 15 grants and returns:

- 11 were unqualified with no amendment
- 3 were qualified and required some amendment to the final figures
- Audit certification work remains on-going for 1 grant received for audit

Grants and returns: 2013/14

Ref – Para 8	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
1	Communities First	30/09/14	28/07/14	No			£0	
2	Housing Benefit Subsidy	30/04/14	30/04/14	No			£8,050	
3	National Non Domestic Rates	30/05/14	27/05/14	No			£0	
4	Teachers' Pension Return	30/06/14	16/07/14	Yes			£5,802	
5	School Effectiveness Grant	30/09/14	23/09/14	No				
6	Transitional SBIG	30/09/14	21/07/14	No				
7	Welsh in Education	30/09/14	27/07/14	No				
8	Flying Start - Revenue	30/09/14	22/09/14	No			£1	
9	Flying Start – Capital	30/09/14	21/07/14	No				
10	Families First	30/09/14	29/09/14	No			(£1,158)	
11	SRA – Empty Homes Renovation Grant for First Time Buyers	30/09/14	22/09/14	No				
12	SRA – Property & Environment Grant	30/09/14	22/09/14	No			(£3,600)	

13	Free Concessionary Travel	30/09/14	02/09/14	No			(£683)	
14	Maes Awyr Mon – Anglesey Airport	31/10/14	30/07/14	No				
15	Sustainable Waste Management	30/09/14	21/08/14	No				
16	HRA Subsidy	30/09/14	21/08/14	No		(£36,811)		
17	Learning Pathways	30/09/14	26/09/14	No			£1	
18	Social Care Workforce Development Programme	26/09/14	07/10/14	Yes			£0	
19	Structural Funds – The Development of Anglesey’s Coastal Environment	14/10/14	20/10/14	Yes				
20	Structural Funds – NW Wales Local Investment Fund	21/01/15	21/01/15	No				
21	Structural Funds – Strategic Infrastructure on Anglesey Sites & Premises	21/01/15	21/01/15	No				
22	Coast Protection	30/01/15	28/01/15	No				
Total						(£36,811)	£8,413	

Grants and returns: 2014/15

Ref – Para 8	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
23	Housing Benefit Subsidy	30/04/15	30/04/15	No	Audit work on-going			
24	Housing Revenue Subsidy	30/09/15	30/09/15	No				
25	National Non Domestic Rates	29/05/15	14/05/15	No				
26	Teacher's Pension Return	29/05/15	29/05/15	No			(£1)	
27	Communities First	31/07/15	31/07/15	No				
28	Flying Start – Revenue	30/09/15	01/10/15	Yes				
29	Flying Start – Capital	30/09/15	19/06/15	No				
30	Families First	30/09/15	03/09/15	No				
31	Sustainable Waste Management	30/09/15	17/08/15	No				
32	Local Transport Fund	30/09/15	24/09/15	No			£0	
33	Free Concessionary Travel	30/09/15	29/09/15	No				
34	Social Care Workforce Development Programme	25/09/15	09/11/15	Yes				

35	Structural Funds – The Development of Anglesey's Coastal Environment	14/07/15	20/07/15	Yes			(£80)	
36	Structural Funds – NW Wales Local Investment Fund	14/07/15	20/07/15	Yes			(£1,837)	
37	Structural Funds – Strategic Infrastructure on Anglesey Sites & Premises	14/07/15	20/07/15	Yes				
Total						£0	(£1,918)	

8. This table summarises the key issues behind each of the adjustments or qualifications that were identified on pages 8 to 11.

Ref	Summary observations	Amendment
1	<p>Communities First</p> <ul style="list-style-type: none"> Amendments were required relating to correcting the virements column within the claim form to reflect the amounts approved by Welsh Government; and to remove expenditure of £22.11 to cap the total amount spent to equal the total grant awarded. The amendments had no impact on the total amount claimed. (Recommendation 3) 	£0
2	<p>Housing Benefit Subsidy</p> <ul style="list-style-type: none"> A number of amendments were identified during the course of our certification of this claim. We have identified these in detail in the letter accompanying the certified claim. 	£8,050
3	<p>National Non Domestic Rates</p> <ul style="list-style-type: none"> The claim form was amended as it had not been completed correctly for the exclusion of deferred payments from the entry in line 1. The deferred payments should have been included in line 2. (Recommendation 1) A qualification point was raised regarding the incorrect relief type awarded to organisations. The Authority had incorrectly awarded an exemption within line 11 to one industrial hereditament premises, with an amount of £2,157.60; which had been unoccupied for a continuous period exceeding 6 months. The Authority identified three further industrial hereditament properties which had been unoccupied for a period exceeding six months, however, these were correctly awarded an exemption as the rateable value for these properties was below the £2,600 threshold. (Recommendation 2) 	£0

Ref	Summary observations	Amendment
4	<p>Teacher's Pension Return</p> <ul style="list-style-type: none"> • Amendments were required to the claim form to include the contributory salary, employer and teachers' contributions for one individual. These amounts related to employment in previous financial years which had not been previously claimed due to the late submission of supporting timesheets (Recommendation 2) • Amendments were also required to the analysis of employers' and teachers' contributions in section 3 of the form to align with payroll records. The amendments had no impact on the contributions paid balance. • One area of qualification raised related to contributory salary. The figure included on the form had been calculated by grossing up the employer contributions amount as the payroll system used by the Authority is not capable of providing a contributory salary report to support the claim form. • We raised a qualification point relating to payments on account. The cash figure paid to Teachers' Pensions per the Authority's records is £5,042,660 compared with £5,036,858 per the EOYCb form. This is because £5,802.08 in respect of the contributions relating to first amendment noted above was paid to Teachers Pension by cheque in May 2013 and then paid again within the monthly CHAPS payment in error (Recommendation 2) 	£5,802
5	<p>School Effectiveness Grant (SEG)</p> <ul style="list-style-type: none"> • We raised a qualification point relating to the inclusion of ineligible expenditure. Our testing of prime documents identified an item of expenditure that was not eligible. The invoice value of £3,012.35 had been incorrectly coded against a line of SEG grant expenditure by the school that was party to the transaction. Subsequently, the school identified additional eligible expenditure equal to the value above, which had not initially been included in the statement of expenditure and that is in accordance with the primary spend plan. (Recommendation 2) 	£0
8	<p>Flying Start - Revenue</p> <ul style="list-style-type: none"> • Minor amendments were required to the claim form relating to the total approved allocation (to agree with correspondence from the Welsh Government) and to the total actual eligible expenditure (to agree to the general ledger). (Recommendation 3) 	£0.78

Ref	Summary observations	Amendment
10	<p>Families First</p> <ul style="list-style-type: none"> Three amendments were required to the claim form. First, reducing the total grant received amount in line 4 by 2 pence to £830,621.79 to reflect the amounts recorded on the remittances received; second, removing expenditure of £1,157.93 which related to the 2012/13 claim period and, therefore, ineligible for 2013/14; and third, correcting the allocation of the total approved amount between the different projects included within the programme which had no impact on the total amount claimed (Recommendation 1 & 2) 	(£1,157.93)
12	<p>SRA – Property & Environment Grant</p> <ul style="list-style-type: none"> An amendment was required to the form to remove an item of expenditure with a value of £3,600 which was included in the claim form having already being claimed in the 2012/13 return. (Recommendation 1 & 2) 	(£3,600)
13	<p>Free Concessionary Travel</p> <ul style="list-style-type: none"> Amendments were required which related to operator costs and payments on accounts to agree to the quarterly claims and remittance advices respectively (Recommendation 1) 	(£683.11)
16	<p>Housing Revenue Subsidy</p> <ul style="list-style-type: none"> A number of amendments were identified during the course of our certification of this claim. We have identified these in detail in the letter accompanying the certified claim. 	(£36,811)
17	<p>Learning Pathways</p> <ul style="list-style-type: none"> Amendments were required to the claim in respect of correcting the amounts in the actual eligible expenditure incurred and actual amounts received columns, columns B and D respectively, to reflect the amounts recorded in the general ledger. The amounts recorded in the approved grant allocation column (column A) were also amended to reflect virements between projects, all of which were below the 15% or £15,000 thresholds which require approval per the terms and conditions. The grant entitlement column was amended to reflect the lower of the columns A and B.(Recommendation 2) A qualification point was noted regarding service level agreements for partner organisations. Whilst it was confirmed that signed agreements were in place, it was noted that, for one partner, expenditure had been incurred before the agreement had been signed by all parties. (Recommendation 2) 	£0.65

Ref	Summary observations	Amendment
18	<p>Social Care Workforce Development Programme</p> <ul style="list-style-type: none"> Amendments were required to the correct section 6 of the claim form to achieve internal consistency and had no impact on the total amount claimed. (Recommendation 1) A qualification point was noted regarding activity outside of the claim period. Our testing identified three items of expenditure with a value of £765 which relate to the 2012/13 claim period. These transactions relate to childcare and management costs recorded in April and May 2014. We tested the remaining four childcare and management transactions in April and May 2014 which had a value £576.84 and identified that all four transactions in our extended sample also related to the 2012/13 claim period. In addition, further ineligible expenditure was identified during our testing of prime documents where an over claim of £4.50 was made relating to a travel expense for mileage. This ineligible expenditure did not impact the grant entitlement because the total expenditure incurred by the Authority on the above programme during the claim period was £307,807.49, representing an overspend of £4,534.49 compared with the approved grant expenditure of £303,363.(Recommendation 2) 	£0
19	<p>Structural Funds – The Development of Anglesey’s Coastal Environment</p> <ul style="list-style-type: none"> A qualification point was included in the Accountant’s Report making reference to the late submission of the certified claim. (Recommendation 4) 	£0
20	<p>Structural Funds – North West Wales Local Investment Fund</p> <ul style="list-style-type: none"> A qualification point was included in the Accountant’s Report making reference to the late submission of the certified claim. (Recommendation 4) 	£0
21	<p>Structural Funds – Strategic Infrastructure on Anglesey Sites and Premises</p> <ul style="list-style-type: none"> A qualification point was included in the Accountant’s Report making reference to the late submission of the certified claim. (Recommendation 4) 	£0
	Total effect of amendments to the Authority 2013/14	(£28,398.53)

Ref	Summary observations	Amendment
26	<p>Teacher's Pension Return</p> <ul style="list-style-type: none"> As in 2013/14, one area of qualification has been raised in relation to contributory salary. The figure included on the form had been calculated by grossing up the employer contributions amount as the payroll system used by the Authority is not capable of providing a contributory salary report to support the claim form. A further qualification point was raised relating to contributions deducted using 2013/14 rates. From testing of refunds, we noted that included within the amounts reported in the EOYCb were contributions deducted in April 2014 in respect of one employee that were calculated using the 2013-14 contribution rates. These comprised the following amounts that have been calculated from the monthly pensionable pay of £739.96. These entries do not relate to refunds and so the claim form has been amended to include the employer's contributions within cell 2.a.iv and the teacher's contributions within cell .a.iii. The Authority was unable to determine why the 2013-14 teacher's contribution rates had been applied to contributory salary paid in the 2014/15 year. As a result of this matter (coupled with a separate error of 61p that was corrected by the Authority), the value of refunds stated on the EOYCb has been amended from £2,347.86 per the original form to £2,503.38 in the amended form. (Recommendation 2) 	£0.61
32	<p>Local Transport Fund</p> <ul style="list-style-type: none"> An amendment was required to the form as the Authority had not completed the entries on the claim form in accordance with the instructions provided. The entries should have been stated as £'000 and not £. (Recommendation 1) 	£0
35	<p>Structural Funds – The Development of Anglesey's Coastal Environment</p> <ul style="list-style-type: none"> A qualification point, and proposed amendment, was included relating to the incorrect charge applied for in house purchases made. (Recommendation 2) 	(£80)
36	<p>Structural Funds – North West Wales Local Investment Fund</p> <ul style="list-style-type: none"> Qualification points, and proposed amendments, were included relating to inappropriate supporting documentation for handset and call charges for one officer (£315.82) and the inclusion of a redundancy payment processed outside of the claim period (£1,653.18) (Recommendation 2) 	(£1,838.15)
Total effect of amendments to the Authority 2014/15		(£1,918.76)

Recommendations

9. We have given each recommendation a risk rating and agreed what action management will need to take.

Priority 1

Issues that are fundamental and material to your overall arrangements for managing grants and returns or compliance with scheme requirements. We believe that these issues might mean that you do not meet a grant scheme requirement or reduce (mitigate) a risk.

Priority 2

Issues that have an important effect on your arrangements for managing grants and returns or complying with scheme requirements, but do not need immediate action. You may still meet scheme requirements in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.

Priority 3

Issues that would, if corrected, improve your arrangements for managing grants and returns or compliance with scheme requirements in general, but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

Issue	Implication	Recommendation	Priority	Comment	Responsible officer and target date
<p>Claim not prepared correctly Eg:</p> <ul style="list-style-type: none"> • Compliance with notes for completion • Apportionment rates used 	<ul style="list-style-type: none"> • Claims may be qualified • Grant may be reclaimed by the Welsh Government • If qualified any over claim will need to be recovered by the Welsh Government • The Authority may not have claimed its full entitlement • The Authority has not complied with the terms and conditions of grant 	<p>R1 In order to confirm that claim forms are completed in full and in accordance with the guidance, all completed forms should be independently checked to supporting documentation to minimise the risk that an error will remain undetected.</p>	<p>2</p>	<p>All grant claims are reviewed independently by Accountants or Senior Accountants prior to certification as per the internal grant claim procedure. The grant claim checklist will be reviewed and amended to provide a standard list of checks to be carried out by the Reviewer and list the documentation to be provided to the Reviewer.</p>	<p>Jenny Whiston June 2016</p>

Issue	Implication	Recommendation	Priority	Comment	Responsible officer and target date
<p>Unapproved/ ineligible expenditure included</p> <p>Eg:</p> <ul style="list-style-type: none"> Activity outside the claim period Agreements with partners not finalised 	<ul style="list-style-type: none"> Claims may be qualified Grant may be reclaimed by the Welsh Government The Authority has not complied with the terms and conditions of grant Suspended payment 	<p>R2 Only eligible expenditure, and that incurred within the claim period, should be included within the claim. Welsh Government advice should be sought prior to claim completion if there is any doubt about the eligibility of expenditure.</p>	<p>2</p>	<p>The inclusion and review of eligible / ineligible expenditure should be done as part of the grant claim compilation and review process. If there is doubt over the eligibility advice from the WG should be sought by the Project Managers prior to incurring expenditure.</p>	<p>Project Managers & Accountants</p> <p>On-going process</p>
<p>Welsh Government approval not sought</p> <p>Eg:</p> <ul style="list-style-type: none"> Virement 	<ul style="list-style-type: none"> The Authority has not complied with the terms and conditions of grant 	<p>R3 Approval from the grant-paying body is sought prior to audit for all required changes to action plans/proposals.</p>	<p>2</p>	<p>Approval for changes and virements within the grants should be sought from the grant paying body prior to those changes being implemented if this is a requirement within the terms and conditions of the grant.</p>	<p>Project Managers and Accountants.</p> <p>On-going process.</p>

Issue	Implication	Recommendation	Priority	Comment	Responsible officer and target date
<p>Overall grant claim good practice requirements not met</p> <p>E.g.</p> <ul style="list-style-type: none"> • Delay in receipt of claims 	<ul style="list-style-type: none"> • The Authority has not complied with the submission deadlines specified in the terms and conditions of the grant. 	<p>R4 Claim forms should be submitted on a timely basis to allow claims to be certified within the deadline set.</p>	<p>2</p>	<p>The grant audit timetable will be established in advance with the Auditors and Accountants made aware of submission deadlines. Where there are unavoidable delays WG shall be notified in advance. All claims should be submitted to the Auditors by the Grants Manager who can monitor the overall position and identify where delays may occur.</p>	<p>Jenny Whiston</p> <p>July – September 2016.</p>

Fees

10. Our overall fee for the certification of grants and returns is in line with the expectation as stated within the regulatory plans.

Breakdown of fee by grant/return	2014/15	2013-14	2012-13
Communities First – Mon Cluster	£3,275.25	£2,027.25	£16,360.00
Housing Benefit Subsidy **	£35,076.00	£48,604.50	£42,746.00
National Non Domestic Rates	£6,090.75	£9,216.00	£9,583.00
Teacher's Pension Return	£3,945.00	£4,211.25	£3,238.00
School Effectiveness Grant	-	£6,246.00	£8,937.00
Transitional SBIG	-	£2,230.50	£3,048.00
Welsh in Education	-	£2,796.00	£4,040.00
Flying Start Revenue	£3,144.75	£3,770.25	£3,065.00
Flying Start Capital	£3,032.25	£3,864.00	-
Families First	£3,032.25	£6,795.75	£4,573.00
SRA – Empty Homes Renovation Grant for First Time Buyers	-	£3,448.50	£14,879.00
SRA – Property & Environment Grant	-	£3,558.00	£4,378.00
Free Concessionary Travel	£3,153.00	£2,634.00	£2,394.00
Maes Awyr Mon - Anglesey Airport	-	£1,016.25	£1,031.50
Sustainable Waste Management	£3,144.75	£3,022.50	£3,224.00
Housing Revenue Subsidy	£4,579.50	£6,157.50	£6,053.00

Breakdown of fee by grant/return	2014/15	2013-14	2012-13
Learning Pathways	-	£3,665.25	£2,691.00
Social Care Workforce Development Programme	£3,032.25	£4,200.00	£2,355.50
Structural Fund – The Development of Anglesey’s Coastal Environment	£5,045.25	£6,016.50	£5,879.50
Structural Fund – NW Wales Local Investment Fund	£5,561.25	£5,700.75	£7,533.00
Structural Fund – Strategic Infrastructure on Anglesey Sites & Premises	£4,978.50	£5,700.75	£7,373.00
Total fee	£90,132.00	£136,647.00	£153,381.50

** At the date of writing this report, the audit work for the Housing Benefit Subsidy claim has yet to be finalised. The fee stated in the table above is the amount that has been invoiced to date.

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