



WALES **AUDIT** OFFICE
SWYDDFA **ARCHWILIO** CYMRU

Certification of Grants and Returns 2011-12

Caerphilly County Borough Council

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Summary

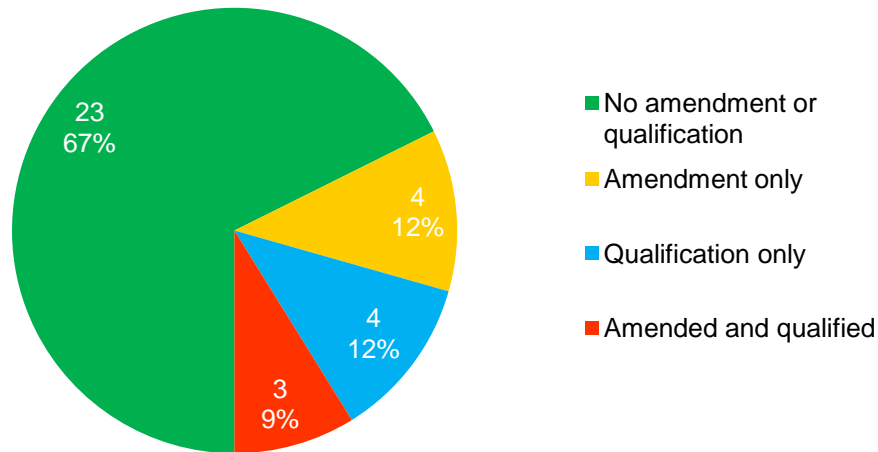
1. Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to hereafter as grant claims).
2. The aim of our work was to certify individual claims and to answer the question:
'Does Caerphilly County Borough 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 good arrangements in place for the production and submission of its 2011/12 grant claims, there is some scope for improvement. We are continuing to work with the Authority to make these improvements for 2012/13. Our conclusion for 2011/12 is based on the following overall findings:
 - the Authority worked closely with us to ensure that an accurate and up-to-date schedule of 2011/12 grants was in place throughout the year;
 - a joint working protocol was put in place prior to the start of the audit;
 - there is some scope to improve the Authority's arrangements for submitting its grant claims for audit.
4. For 2011/12 we certified 34 grant claims (2010/11:33 grant claims) with a total grant value of £175.3m (2010/11 £170.1m).
5. A full list of the grant claims we audited during this year's programme of work is set out in Appendix 1.
6. The authority submitted 82% (2010/11:82%) of its grant claims to us on time.
7. We confirm that we have certified all of the claims, at a total audit cost to date of £90,593 (2010/11:£96,178).
8. During our programme of work in 2011/12, we certified claims and returns worth 3% more than our work in 2010/11. However, the total fee charged for our 2011/12 programme of work was 6% lower.

Summary (continued)

9. Appendix 1 shows an analysis of the fees we charged for each of the claims we certified.
10. We are yet to complete our programme of work in respect of 2011/12 grant claims. Details of the grant claims which are due to be certified are set out in Appendix 4.

We certified 23 claims without any qualifications or amendments

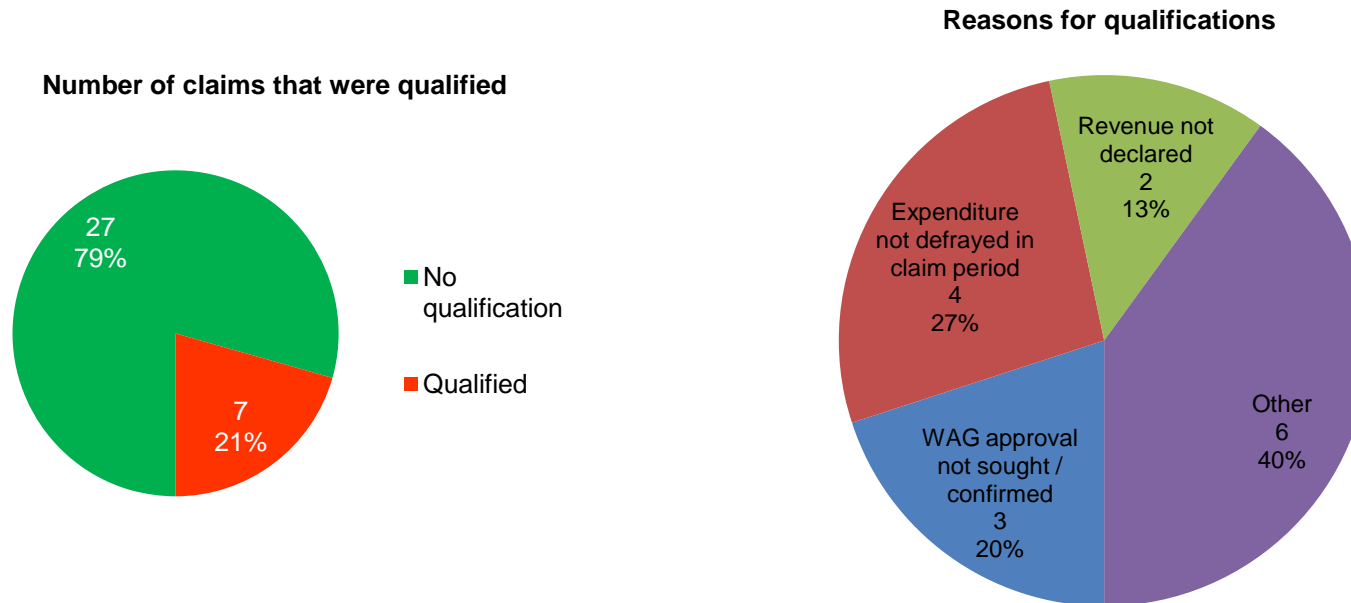
- The chart below summarises the results of our audit work.
- A qualification means that issues were identified concerning the Authority's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Authority to satisfy itself that the full amount of grant claimed is appropriate.



- A detailed list of the grant claims we certified and the detailed results of our audit work is set out in Appendix 1.

21% of total claims received a qualification

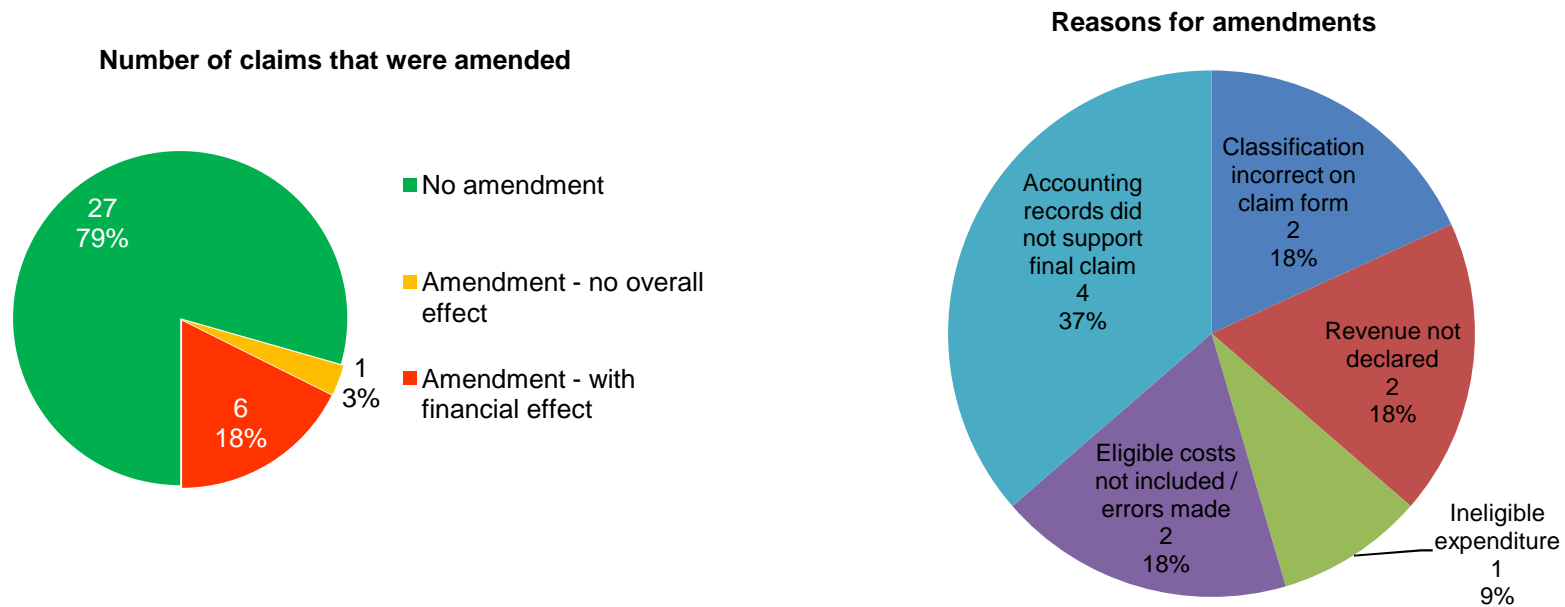
- The charts below summarise the number of qualified claims and the different reasons why we issued qualification letters:



- A more detailed analysis of the qualifications raised on each claim is provided in Appendix 2.

21% of total claims were amended

- The charts below summarise the number of claims which required amendment and the different reasons why this was required.



- A more detailed analysis of the amendments made to each claim is set out in Appendix 2.

The Authority has good arrangements in place for the production and submission of its grant claims

- Areas of good practice identified at the Authority include:
 - the grant co-ordinator maintains a comprehensive claims and returns register
 - all grant claims and returns are supported by a completed review checklist.
- Our recommendations for improvement are included in appendix 3. These include:
 - staff should be reminded of the importance of ensuring that claims are compiled accurately.
 - procedures should be put in place and clarification sought from the Welsh Government, where necessary, to ensure that only eligible expenditure is claimed and virements of grant funding between budgets are approved.

Appendix 1

Ref	Name of grant or return	Value of claim or return	Submitted on time	Audit result for 2011-12	Audit fee 2011-12
1	Structural Fund: Bargoed Regeneration Programme	£2,428,839	On time	Qualified	£3,998
2	Structural Fund: Newbridge Regeneration Programme	£678,257	On time	Amended and qualified	£3,998
3	Structural Fund: Central Valleys Railway Package	£240,504	On time	Qualified	£3,998
4	Land Drainage: Brook Cottages, Cwmfelinfach	£394,057	On time	Amended	£2,875
5	Housing Benefit and Council Tax Benefit	£71,511,066	On time	Qualified	£22,885
6	NNDR	£30,349,988	On time	No amendment or qualification	£3,151.
7	Gwent Frailty Programme: Section 33 Pooled Budget Memorandum Account	£2,486,630	On time	Amended	£2,383
8	Teachers' Pensions Return	£11,603,384	On time	Amended	£2,469
9	Structural Fund: SEN Transition to Employment	£4,474,755	On time	Amended and qualified	£6,511

Ref	Name of grant or return	Value of claim or return	Submitted on time	Audit result for 2011-12	Audit fee 2011-12
10	Sustainable Waste Management	£3,707,054	On time	No amendment or qualification	£1,965
11	Learning Disabilities: Resettlement	£1,804,981	On time	No amendment or qualification	£1,111
12	School Effectiveness Grant	£2,126,730	On time	No amendment or qualification	£877
13	Transport Grant	£7,064,000	On time	Amended and qualified	£1,363
14	Communities First Core Fund: Caerphilly Central Groundwork	£227,317	On time	Qualified	£1,363
15	Communities First Outcomes Fund: Citizens Advice Bureau	£78,822	On time	Amended	£2,653
16	Communities First Outcomes Fund: The Hub	£216,019	On time	No amendment or qualification	£1,541
17	Communities First Core Fund: Central Support (Central Core Costs)	£87,871	On time	No amendment or qualification	£896
18	Communities First Core Fund: Central Support (Core)	£830,029	On time	No amendment or qualification	£1,842

Ref	Name of grant or return	Value of claim or return	Submitted on time	Audit result for 2011-12	Audit fee 2011-12
19	14-19 Learning Pathways	£1,143,743	On time	No amendment or qualification	£1,965
20	Flying Start	£2,716,042	On time	No amendment or qualification	£1,492
21	Cymorth	£2,503,937	On time	No amendment or qualification	£1,965
22	Social Care Workforce Development Programme	£495,247	On time	No amendment or qualification	£903
23	Transitional Schools Buildings Improvement Grant	£11,350,000	On time	No amendments or qualification. However, item noted within our certification letter. See Appendix 2 for details.	£1,500
24	Section 34/194 NHS (Wales) Act Money Transfer: Learning Disability and Other	£1,802,133	On time	No amendment or qualification	£1,025
25	Section 34/194 NHS (Wales) Act Money Transfer: Wanless	£1,267,695	On time	No amendment or qualification	£1,025

Ref	Name of grant or return	Value of claim or return	Submitted on time	Audit result for 2011-12	Audit fee 2011-12
26	Strategic Regeneration Areas - Heads of the Valleys Strategic Landscapes	£634,274	On time	No amendment or qualification	£1,199
27	Strategic Regeneration Areas - Heads of the Valleys MSV Strategic Enhancements & Access Programme	£213,814	On time	No amendment or qualification	£1,135
28	Strategic Regeneration Areas - Managing Invasive Weeds in the Heads of the Valleys	£310,000	On time	No amendment or qualification	£1,178
29	Strategic Regeneration Areas - Heads of the Valleys URV Strategic Enhancements and Access Programme	£432,385	On time	No amendment or qualification	£1,178
30	Free Concessionary Travel	£3,101,718	16 days late	No amendment or qualification	£1,283
31	HRA Subsidy	£6,744,360	On time	No amendment or qualification	£3,341
32	Substance Misuse Action Fund	£1,304,706	On time	No amendment or qualification	£1,965

Ref	Name of grant or return	Value of claim or return	Submitted on time	Audit result for 2011-12	Audit fee 2011-12
33	Regional Transport Consortia Grant	£683,000	On time	No amendment or qualification	£1,879
34	Community Equipment Capital Grant	£267,563	14 days late	No amendment or qualification	£817
TOTAL		£175,280,920			

Appendix 2

Schedule of qualifications and amendments

This table summarises the key issues behind each of the qualifications or amendments that were identified on pages 10 to 14.

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
1	Structural Fund: Bargoed Regeneration Programme	Item of expenditure not defrayed for the period of which the item was claimed. We selected a sample of one item in the Finance & Accounting sub-category with a value of £949.85 and noted that the expenditure had been defrayed in 2010/11. The expenditure related to an internal recharge for administration of the grant claim and was not claimed until 2011/12	950	N/A	N/A
2	Structural Fund: Newbridge Regeneration Programme	Item(s) of expenditure claimed which have not been approved. We selected a sample of two items of the Project Sponsor's expenditure in the Site Works sub-category. One item of expenditure with a value of £12,182.03 included VAT because the Sponsor had not received a VAT invoice from the supplier. The expenditure was paid following receipt of a letter from the supplier. We were informed that a VAT invoice is being pursued by the Sponsor and, when the	£2,030	N/A	N/A

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
		<p>VAT invoice is received, the VAT element of expenditure (£2,030.34) will be credited to the scheme and adjustments made in that year.</p> <p>Item(s) of expenditure not defrayed for the period of which the item was claimed.</p> <p>We selected a sample of two items in the Finance & Accounting sub-category with a value of £1,581.58 and noted that the expenditure had been defrayed in 2010/11. The expenditure related to internal recharges for administration of the grant claim and was not claimed until 2011/12.</p> <p>Revenue not declared</p> <p>Our testing of the Big Lottery Fund income identified that an amount of £15,786.00 (gross) was received within the claim period but has not been included in the claim.</p> <p>Revenue not declared</p> <p>Our testing of the Heritage Lottery Fund income identified that an amount of £8,880.00 (gross) was received within the claim period but has not been included in the claim.</p>	£1,582	<p>N/A</p> <p>See explanation within qualification column.</p> <p>See explanation within qualification column.</p>	<p>N/A</p> <p>-£15,786</p> <p>-£8,880</p>
3	Structural Fund: Central Valleys	Item of expenditure not defrayed for the period of which the item was claimed		N/A	N/A

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
	Railway Package	Expenditure of £74,237.28 which was defrayed within the 2010/11 period has been included in the current period claim expenditure of £144,648.71 in accordance with WEFO's instructions. Item of expenditure not defrayed for the period of which the item was claimed We selected a sample of one item in the Finance & Accounting sub-category with a value of £1,928.55 and noted that the expenditure had been defrayed in 2010/11. The expenditure related to an internal recharge for administration of the grant claim and was not claimed until 2011/12.	£74,237 £1,929	N/A	N/A
4	Land Drainage: Brook Cottages, Cwmfelinfach	N/A	N/A	The claim included £1,678.09 of VAT that was ineligible for grant funding. The claim had not included £540 of wages and £818.40 of advertising costs that were eligible for grant funding. The original claim form had not been completed correctly – the two phases of the project had not been added together, and there was an arithmetic error in an estimate of the project's total value. These amendments did not affect the amount of grant claimed. £43,465.50 of eligible contractor costs and £1,000 of eligible plant	-£320

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
				fees had been included in the wrong budget headings of the claim. These amendments did not affect the amount of grant claimed.	
5	Housing Benefit and Council Tax Benefit	<p>In year reconciliation cells</p> <p>The claim form has a number of reconciliation cells that should agree with each other. The Authority included a manual adjustment of £60 relating to one benefit claim, to ensure the correct information was included in the return and the reconciliation checks worked. We noted this in our qualification letter, and confirmed that the amendment made was correct.</p> <p>Form presented for certification includes an entry in every cell: authorities should enter zero in any cell that does not apply”.</p> <p>The guidance for completing the form asked for zeros to be typed in any cells that were intentionally blank. The Authority wrote these in by hand due to a software problem. This was noted in our qualification letter to confirm the hand-written amendments were correct and that there was no information missing.</p> <p>HRAS claim</p> <p>The HRAS 12-03(W) form had been</p>	£60	N/A	N/A

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
		<p>completed by the Authority but not certified as at the date of the HB certification.</p> <p>The same point has been made in previous qualification letters.</p> <p>No issues were identified following completion of our work in respect of the HRAS claim as noted earlier in this report.</p>			
7	Gwent Frailty Programme: Section 33 Pooled Budget Memorandum Account	N/A	N/A	The amounts included on the base declaration and Invest to save declaration did not match.	-£70
8	Teachers' Pensions Return	N/A	-	<p>Employee and employer pension contributions did not match the Authority's payroll records. The net amendment reduced the amount due to the Teachers' Pensions Agency by £16.47.</p> <p>In addition, a small amendment of £1.88 was made to the total contributory salary paid in the year, to match payroll records. This did not affect the amount due to the Teachers' Pensions Agency.</p>	£16.47
9	Structural Fund: SEN	Incorrect costing methodology	£1,137	Amendment noted opposite.	-£1,137

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
	Transition to Employment	<p>One of the items selected for testing with a value of £1,702.76 used an incorrect methodology to calculate the cost chargeable. In determining the cost to be charged to the grant the staff members hourly cost was calculated on the basis of 6.25 hours per week rather than 6.9 hours per week. This lead to an over charge of £1,137.38.</p> <p>Lack of or no Supporting Documentation</p> <p>In testing staff costs relating to the Pembrokeshire hub, PwC were not provided with a full audit trail as it was against the Authorities policy to print any information relating to payroll – this included payslips and detailed BACS run information.</p> <p>For these items PwC verified the information to certified documents.</p>		<p>As part of testing one item was identified where the amount of expenditure claimed of £404.96 was</p>	

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
				accurate and eligible however it was included in the wrong line of the claim form. The item was claimed as IT hardware purchases when in fact it would have been more appropriate to include it within stationery costs.	
13	Transport Grant	<p>Have all virements been agreed by the Welsh Government</p> <p>Expenditure for the Sirhowy Enterprise Way scheme totalled £967k against approval of £770k (£197k overspend) and the Bargoed By Pass scheme spend totalled £320k compared to approval of £530k (£210k under spend).</p> <p>We are aware that CCBC are awaiting approval of a virement of 2011/12 Transport Grant funding allocations between Greater Bargoed and Sirhowy Enterprise Way to enable the retrospective under spend and overspend on the two schemes to be covered within CCBC's 2011/12 Transport Grant funding allocation.</p>	-	N/A	-
				The original claim form showed that expenditure in 2011/12 on highways improvements for Ystrad Mynach Hospital was £5,836,000. This was the net spend by the Authority after a contribution of £134,000 by Aneurin Bevan Health Board. The claim form was amended to show the gross income and expenditure.	

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
14	Communities First Core Fund: Caerphilly Central Groundwork	<p>Where assets obtained with grant funds have been disposed of, was prior approval obtained from the Welsh Government</p> <p>Our testing identified that eight desk drawers, seven desks, a cabinet and a PC tower that were included on the Communities First asset register, were disposed of in 2011/12. Approval was not obtained from the Welsh Government prior to the disposal of these items.</p>	Unknown	N/A	N/A
15	Communities First Outcomes Fund: Citizens Advice Bureau	-	-	The Authority completed the claim following information received by Caerphilly CAB. However, the amount claimed for salaries of three project workers did not match the payroll records – the claim was £8,658 the higher than was spent on the project.	-£8,658.22
23	Transitional School Buildings Improvement Grant	<p>Any variations to the agreed contract, or reallocation between budget headings, have to be approved by the Welsh Government</p> <p>We have confirmed to email sent 1 June 2011 from CCBC to the Welsh Government of 'Proposed Virements'</p>	N/A	N/A	N/A

Ref	Name of grant or return	Reason for qualification	Potential value of qualification	Reason for amendment	Net value of amendments
		<p>in 2010/11. In this communication it implied that verbal agreement was given by the Welsh Government to approve these virements when the final spend report was collated. The email requested response if the Welsh Government did not approve of the virements. As no response was received, CCBC assumed the virements had been approved and have included them in the final grant claim.</p>			

Appendix 3

Recommendations

We have given each of our recommendations a risk rating and agreed what action management will need to take. We will follow up these recommendations in the 2012/13 annual report.

Priority 1	Priority 2	Priority 3
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.	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.	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.

Recommendations brought forward from 2010/11 annual report

Ref	Issue	Implication	Recommendation	Priority Level	2011/12 Progress noted by PwC and Management comments
R1	Claims not prepared correctly (e.g. incorrect rates used, payments on account compiled incorrectly)	Grant may be reclaimed by the Welsh Government	Staff should be reminded of the importance of ensuring that claim forms are accurately completed for each grant.	2	<p>On the whole, claim forms in 2011/12 were completed in accordance with guidelines. However, we found instances where:</p> <ul style="list-style-type: none"> i. Match funding had not been compiled correctly ii. Expenditure had been misclassified <p>Status: This recommendation remains Open</p> <p>Management comment: <i>We will look to issue a reminder to the relevant staff across the Authority reminding them of the importance of accurately completing Grant claims. Reminder sent 05/04/13.</i></p>
R2	Lack of supporting evidence to support the claim for funding (e.g. no working papers to support apportionments)	There is a lack of audit trail for public monies	The Authority should put in place systems and controls to ensure that the claim is fully supported by source documentation including calculation of apportionments.	2	<p>Four of the claims and returns we certified did not agree to accounting and payroll records.</p> <p>Status: This recommendation remains Open</p> <p>Management comment: <i>We will look to issue a reminder to the relevant staff across the Authority reminding them of the importance of maintaining accurate working papers, reconciled to source data, that fully support the claims. Reminder sent 05/04/13.</i></p>

Ref	Issue	Implication	Recommendation	Priority Level	2011/12 Progress noted by PwC and Management comments
R3	Unapproved/ ineligible expenditure included (e.g. activity outside the claim period)	The Authority has not complied with the Terms and Conditions of grant. Grant may be reclaimed by the Welsh Government	Only eligible expenditure, and that incurred within the claim period, should be included within the claim. The Welsh Government advice should be sought prior to claim completion if there is any doubt over the eligibility of expenditure.	1	<p>Two claims included potentially recoverable VAT, although we recognise that the Authority was unable to reclaim the VAT in one of those cases because the supplier did not provide an appropriate invoice.</p> <p>Status: This recommendation remains Open</p> <p>Management comment:</p> <p><i>We will look to remind staff that only eligible expenditure, approved by the funding body, is allowed to be included within the claim. Reminder sent 05/04/13.</i></p>

Recommendations in 2011/12

Ref	Issue	Implication	Recommendation	Priority Level	Management comments	Responsible officer and target date
R4	Virements of grant funding between budgets are not approved, or confirmed by the grant provider in writing	The Authority may not make full use of its grant allocations, the Authority may need to identify alternative funding to cover overspends on certain budgets, or grant monies may be reclaimed.	The Authority should request virements as soon as possible and request written approval from grant funders.	2	<i>The Authority will contact grant funders and request written approval of virements.</i>	<i>Dave Roberts August 2013</i>
R5	Transactions made by partners do not agree to supporting records	The Authority has not complied with the Terms and Conditions of grant. Grant may be reclaimed by the Welsh Government.	The Authority should ensure there is regular and robust monitoring of partner information received for all relevant grant projects.	1	<i>The Authority has implemented procedures to ensure that information received from partner organisations is accurate and agrees to supporting documentation.</i>	<i>Dave Roberts August 2013</i>

Appendix 4

Work yet to be completed

We have completed our programme of work for 2011-12, with the exception of the following land drainage claims:

- (1) Riverside Court
- (2) Llanfabon Drive

Our work in respect of these claims is scheduled to commence w/c 15 April 2013.

Appendix 5

Fees

- Our overall fee for the certification of grants and returns was below the original estimate of between £90,000 and £110,000 set out within the Financial Audit Outline document.

Breakdown of fee by grant/return	2011-12	2010-11
Housing benefit and council tax benefit subsidy	£22,885.25	£24,585.00
Communities First (5 claims)	£8,299.50	n/a
Communities First Core Funding (2010-11 3 claims, 2009-10 24 claims)	n/a	£3,905.5
Communities First Outcome Fund (2010-11 1 claim, 2009-10 1 claim)	n/a	£1,138.50
Structural Fund - SEN Transition to Employment (Claim 1/7/10 - 31/3/12)	£6,511.75	£5,634.50
Strategic Regeneration Areas	£4,690.90	£4,970.00
Structural Fund - Bargoed Regeneration Programme (Annual claim to 31/3/12)	£3,998.50	£3,749.00
Structural Fund - Central Valleys Railway Package Phase 2 (Annual claim to 31/3/12)	£3,998.50	£3,749.00
Structural Fund - Newbridge Regeneration Programme (Annual claim to 31/3/12)	£3,998.50	£3,749.00
National Non-domestic Rates	£3,151.40	£5,139.50
Land drainage	£2,875.00	n/a
Teachers' Pension Return	£2,469.90	£2,028.50
Pooled budget: Frailty	£2,383.00	n/a
Cymorth	£1,965.30	£1,761.50

Breakdown of fee by grant/return	2011-12	2010-11
Learning Pathways	£1,965.30	£1,494.50
Substance Misuse Action Fund	£1,965.30	£1,316.50
Sustainable Waste Management	£1,965.30	£1,138.50
Regional Transportia Grant	£1,879.30	n/a
Strategic Buildings Improvement Grant	£1,500.60	n/a
Flying Start	£1,492.30	£1,138.50
Transport Grant	£1,363.30	£1,094.00
Free Concessionary Travel	£1,283.90	£1,138.50
Section 34/194 NHS (Wales) Act Money Transfers - Learning Disabilities	£1,111.90	n/a
Section 34/194 NHS (Wales) Act Money Transfers - Other	£1,025.90	n/a
Section 34/194 NHS (Wales) Act Money Transfers - Wanless	£1,025.90	£1,832.00
Schools Effectiveness Grant	£877.10	n/a
Community Equipment Capital Grant	£817	n/a
Better Schools Fund	n/a	£2,206.50
School Building Improvement Grant (12 month)	n/a	£960.50
School Building Improvement Grant (3 month)	n/a	£1,565.00
Social Care Workforce Development Programme	£903.00	£1,227.50
Capital Road Maintenance Fund	n/a	£1,316.50
Housing Revenue Account Subsidy 2009-10	n/a	£4,770.00
Housing Revenue Account Subsidy 2010-11	n/a	£4,770.00

Breakdown of fee by grant/return	2011-12	2010-11
Housing Revenue Account Subsidy 2011-12	£3,341.90	n/a
Joint Working Grant	n/a	£1,227.50
Learning Disabilities	n/a	£1,316.50
Performance Management Development Fund	n/a	£1,138.50
Promoting Independence and Wellbeing	n/a	£1,227.50
Safer Communities Fund	n/a	£1,272.00
Grants not certified in 2010-11	n/a	n/a
Data return	£399.50	n/a
Annual grant report	£448.60	£3,557.00
	£90,593.60	£96,177.50



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