

**Audit, Finance & Risk Committee**  
**29 September 2022**

**Report for Agenda Item | Rīpoata moto e Rāraki take [1]**

**Department: Finance, Legal & Regulatory**

**Title | Taitara Sensitive Expenditure**

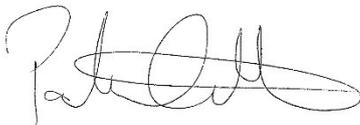
**PURPOSE OF THE REPORT | TE TAKE MŌ TE PŪRONGO**

- 1 The purpose of this report is to describe the steps taken to assess sensitive expenditure against delegations and policy, and to report any anomalies, including transactions outside of delegated authority or information indicating theft, fraud or misuse of QLDC property.

**RECOMMENDATION | NGĀ TŪTOHUNGA**

- 2 That the Audit, Finance & Risk Committee:
  1. **Note** the contents of this report; and
  2. **Approve** the sale of surplus elected member iPad tablet devices to elected members at the end of the 2019 – 2022 triennium at no less than market value (\$900) as required in the Sensitive Expenditure Policy He Kaupapa Here Whakapauka Utu Muna.

Prepared by:



Paddy Cribb  
Finance Manager

8/09/2022

Reviewed and Authorised by:



Stewart Burns  
General Manager – Finance,  
Legal & Regulatory

8/09/2022

## CONTEXT | HOROPAKI

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- 3 The current sensitive expenditure policy took effect from January 2019. At the February 2015 Committee meeting, the Chair requested updates against the following sensitive expenditure categories:
  - Chief Executive's exercise of delegated powers;
  - Gift and Hospitality register;
  - Travel register;
  - Purchase card audit;
  - New contracts;
  - Consultant spend; and
  - Employee benefits.
- 4 At the March 2016 Committee meeting, a request was made to perform a review of one-up approvals looking randomly at purchase orders and the authorisation levels.
- 5 At the June 2021 Committee meeting, it was agreed that a more detailed review of professional services spend would be completed going forward which replaced the previous review of infrastructure consultant spend through purchase orders.

## ANALYSIS AND ADVICE | TATĀRITANGA ME NGĀ TOHUTOHU

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- 1 The following assessments have been made for sensitive expenditure over the period from 1 April 2022 to 30 June 2022.
- 2 **Chief Executive's exercise of delegated powers:** All transactions were within delegated authority. This review included the signing and sealing register for all entries with financial delegation authority from the CE or acting CE.
- 3 **Gift and hospitality register:** The register was reviewed with no anomalies noted. There were two entries including conference attendance (\$680), and a dinner (\$80).
- 4 **Travel register:** The register was reviewed to ensure all travel entries were appropriately approved in line with the sensitive expenditure policy. All travel was domestic. No exceptions were noted.
- 5 **Purchase card audit:** There were 319 purchases made totalling \$44,320.94 with an average spend of \$138.94 per transaction (previous report: 427 purchases average \$129.55 per transaction). Refer to attachment A for a full summary of the purchase card transactions.
- 6 As at 30 June 2022, 55 active cards were on issue with a combined card limit of \$113,000 (31 March 2022: 55 active cards with a combined card limit of \$110,001). 3 new cards were issued to staff members due to staff changes and/or business needs, 3 cards were deactivated as the staff members left QLDC and 1 card was cancelled and replaced due to being lost by the employee.
- 7 All new purchase cards require the sign off from the Chief Executive.

8 **New contracts:** Refer to attachment B for a summary of contracts created in TechnologyOne during the period from 1 April – 30 June 2022. Note this excludes contracts <\$50,000.

9 **Professional Services spend:** Total supplier spend from 1 July 2021 to 30 June 2022 year to date is \$265.5m (2020:21 \$194.9m, 2019:20 \$148.3m, 2018:19 \$142.0m) and of that, total spend on Professional services (including legal) for the year is \$28.4m or 10.7%. (2020:21 \$31.2m or 16.1%, 2019:20 \$29.1m or 19.6%, 2018:19 \$28.2m or 19.9%)

\$28.4m is the spend across both Capex and Opex, with half of it being driven by capital projects \$14.2m (50%).

During this period there were 124 suppliers used coded as Professional Services and of these there were 49 professional services suppliers who have an individual spend greater than \$100k;

The 10 largest suppliers make up \$15.5m of the total spend or 54%

#	Supplier	Total spend	Type
1	Wynn Williams	4,568,836	Legal
2	Beca Limited	3,182,999	Design
3	WSP New Zealand Limited	1,427,802	Design
4	Simpson Grierson	1,234,426	Legal
5	Meredith Connell	947,530	Legal
6	Stantec New Zealand	916,055	Design
7	Solutions Team Limited	809,946	Building Services
8	Lane Neave Queenstown	808,075	Legal
9	GHD Limited	799,982	Design
10	Resource Co-Ordination Partnership Ltd	793,833	Project Management

Refer to attachment C Professional Services Spend Summary for further details.

10 **Employee benefits:** No anomalies noted as per report and register provided from HR; Employee benefits include free eye checks, influenza vaccinations, subsidised health insurance and discounted gym memberships at QLDC facilities for eligible employees.

11 **Purchase order audit:** The appropriate financial delegation limits were applied to the approval of all purchase requisitions generated during the period from 1 April to 30 June 2022. Purchase requisitions were selected from transactions with travel and accommodation providers to ensure that appropriate approval was obtained.

12 **Purchase orders less than \$10k:** During the 2021/22 financial year there were 5,744 purchase orders raised for less than \$10k, totalling \$11,549,416. Of this, only 889 suppliers had total spend less than \$10k when combining all those low value PO's.

**Elected member ICT devices**

- 13 Elected members are provided by QLDC with an ICT device at the start of each triennium to access agendas, reports, minutes, workshop materials, emails, and online meetings. These devices are replaced at the beginning of each triennium and the three-year old devices offered to elected members to purchase for personal use.
- 14 Local elections take place on Saturday 8 October this year and therefore devices will once again be offered for purchase to the elected members. Any devices unsold will be repurposed within the organisation.
- 15 Under the Sensitive Expenditure Policy any surplus asset must be sold at no less than the market value determined by an appropriate valuation and maximise the return to QLDC. Any surplus asset with a market value of more than \$500 per item requires prior approval of Council. The Knowledge Management team has undertaken a review of current resale value and proposed a cost to purchase of \$900 each (Apple iPad Pro with Smart Keyboard and Apple Pencil) which is above the \$500 threshold, therefore requiring approval.
- 16 Advice (paragraphs 1-12 section *Analysis and Advice*): The report is for noting.
- 17 Options (paragraphs 13 – 15 section *Analysis and Advice*):
- 18 Option 1: Approve the sale of surplus elected member devices above the market value of \$500
- Advantages
- 19 QLDC is able to maximise the return on assets that are surplus to requirements in alignment with the Sensitive Expenditure Policy
- Disadvantages
- 20 None
- 21 Option 2: Do not approve the sale of surplus elected member devices
- Advantages
- 22 Surplus devices can be repurposed within the organisation
- Disadvantages
- 23 No financial return on the surplus assets
- 24 This report recommends option 1 as it provides a return on surplus assets for QLDC.

## **CONSULTATION PROCESS | HĀTEPE MATAPAKI:**

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### **> SIGNIFICANCE AND ENGAGEMENT | TE WHAKAMAHI I KĀ WHAKAARO HIRAKA**

- 25 This matter is of low significance, as determined by reference to the [Council's Significance and Engagement Policy](#) because it is not considered to adversely affect the level of service

or the manner or extent to which the Council delivers its services as no significant anomalies have been identified.

## > MĀORI CONSULTATION | IWI RŪNANGA

26 Not required as the matter is of low significance as noted above.

## RISK AND MITIGATIONS | NGĀ RARU TŪPONO ME NGĀ WHAKAMAURUTANGA

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27 This matter relates to the Regulatory/Legal/Compliance risk category. It is associated with RISK00024 Ineffective Control Processes to Prevent Theft/Fraud by Staff and Contractors within the [QLDC Risk Register](#). This risk has been assessed as having a moderate inherent risk rating.

28 The report is for noting only, however by noting this report the committee gives the public confidence that the controls used to treat the risk are effective in the reporting period.

## FINANCIAL IMPLICATIONS | NGĀ RITENGA Ā-PŪTEA

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29 As the assignment of delegated powers and the assessment of sensitive expenditure is an administrative matter, there are no budget or cost implications arising from this report. No significant anomalies have been identified and it is not proposed to make any significant changes to any internal practices or procedures.

## COUNCIL EFFECTS AND VIEWS | NGĀ WHAKAAWEAWE ME NGĀ TIROHANGA A TE KAUNIHERA

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30 The following Council policies, strategies and bylaws were considered:

- Receiving Gifts & Hospitality Policy
- Sensitive Expenditure Policy
- Staff Recognition for Significant Events Guideline
- Purchasing Card Policy
- Procurement Policy
- Financial Delegations Register

31 The report is for noting and is consistent with the principles set out in the named policies.

## LEGAL CONSIDERATIONS AND STATUTORY RESPONSIBILITIES | KA TURE WHAIWHAKAARO, ME KĀ TAKOHAKA WAETURE

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32 The report is for noting and is consistent with the Council's plans and policies.

## LOCAL GOVERNMENT ACT 2002 PURPOSE PROVISIONS | TE WHAKATURETURE 2002 O TE KĀWANATAKA Ā-KĀIKA

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33 This report achieves the purpose of the Local Government Act 2002 by ensuring that transactions occur in a manner that is accountable.

**ATTACHMENTS | NGĀ TĀPIRIHANGA**

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A	Purchase Card Audit Summary
B	Contracts Register
C	Professional Services Spend Summary

## Attachment A Purchase Card Audit Summary

<b>Period</b>	<b>1 April – 30 June 2022</b>	<b>Report no:</b>	<b>33</b>
Transactions			319
Audited transactions			30
Issues with audited transactions			0
Transactions with process/coding issues identified as part of monthly review			66

### Preamble

The audit process checked individual transaction details, specifically receipt information and user comments, including if products or services purchased were work related and in compliance with the relevant policies. A sample of 10 sensitive expenditure transactions per month were selected as all transactions are checked for accuracy of coding monthly and all account and/or GST coding errors are corrected as part of the month end process which is performed by the Assistant Financial Accountant.

Transactions were classified as having either:

- a. no issue
- b. use issue (private without being reimbursed)
- c. process issue
  - no tax invoice for purchases > \$50
  - not in accordance with policy

The monthly review of coding identifies:

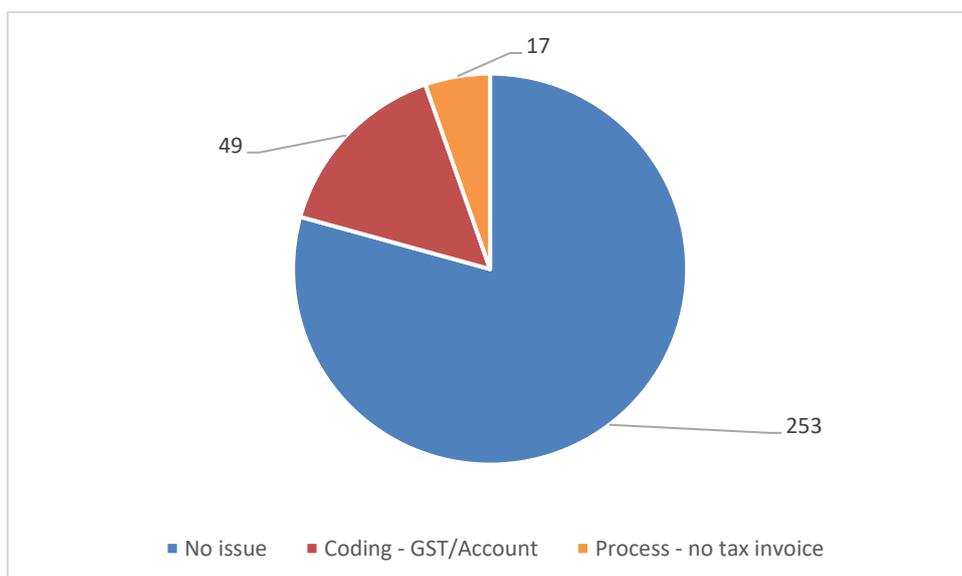
- a. GST issue; and/or
- b. account coding issue

### Results

The following issues were noted:

- Forty-nine instances of an incorrect account and/or GST classification were noted during the monthly checks. These included coding GST on international supplier invoices and on gift voucher purchases.
- Seventeen transactions did not have the appropriate supporting tax invoice.
- These errors were all corrected as part of the month-end process and are therefore not an area of concern and this is a significant decrease in the number of errors noted in the last purchase card summary report.
- All 30 sensitive expenditure transactions that were tested as part of this Committee report had correct receipts and were for appropriate business expenses.

**Figure 1: Overview of Results**



**CONTRACTS REGISTER**

Period: 1 April 2022 - 30 June 2022

New contracts created in TechOne >\$50k

Contract Create Date	TechOne Reference	Contract Description	Contractor	Approved Contract Value	Expected Start Date	Expected Finish Date	Procurement method
7/06/2022	000750	3Water Designation & Easement Review Project Bob	Harrison Grierson Consultants	\$ 100,000	7/06/2022	5/08/2022	Direct Appointment - QLDC Panel
12/04/2022	000520	C-20-169 North Wanaka Wastewater Conveyance	Downer New Zealand Limited	\$ 6,569,395	3/03/2022	30/09/2022	Close Request for Proposal or Tender
9/06/2022	000754	C-21-072: Project Pure WWTP Stage 2	Fulton Hogan Ltd	\$ 19,001,066	29/04/2022	27/10/2023	Request for Proposal or Tender QLDC Panel
29/06/2022	000776	C-21-178 Alpha Series Development - Water Trunkmain	Central Machine Hire Ltd	\$ 186,987	7/07/2022	30/09/2022	Direct Appointment Off Panel
19/04/2022	000521	C-21-194 Ballantyne Road Masterplan	Boffa Miskell	\$ 171,174	10/03/2022		Open Request for Proposal or Tender
13/05/2022	000578	C-21-204 Wanaka Lakefront Development Stage 2	John Fillmore Contracting Ltd	\$ 3,527,997	11/04/2022	30/10/2022	Open request for tender
15/06/2022	000757	C-22-019 - Kingston Water Bore Headworks	Veolia Water	\$ 588,404	1/05/2022	30/09/2022	Direct Appointment - QLDC Panel
1/04/2022	000527	C-22-020 PM Practice Lead Services	Resource Co-Ordination Partnership Ltd	\$ 88,000	1/04/2022		Request for Quote - Formal
5/05/2022	000525	Glenorchy + Luggate Pilot Smart Meters Project	Citycare Group	\$ 872,477	30/05/2022		Open Request for Proposal or Tender
16/05/2022	000579	Insurance Renewal 22-23	AON New Zealand	\$ 1,028,957	30/04/2022	30/04/2023	Request for Quote - Formal
29/06/2022	000777	Kingston WTP - New Power Connection (Powernet)	Powernet	\$ 105,000	28/06/2022		Direct Appointment Off Panel
2/05/2022	000523	QTN/2021/0146 Park St WWPS Upgrade Stage 1	Veolia Water	\$ 724,340	2/05/2022	31/08/2022	Direct Appointment Off Panel

# Professional Services Spend Finance, Audit & Risk Committee update

Quarter 4 FY 30 June 2022

Paddy Cribb

## Professional Services spend

**\$28.4m / 11%**

*Increase as a percentage of total supplier spend compared to prior years*

## Weather tightness

**\$3.5m / 25%**

*A quarter of the operational professional services spend relates to defending weather tightness claims*

## Capital Spend

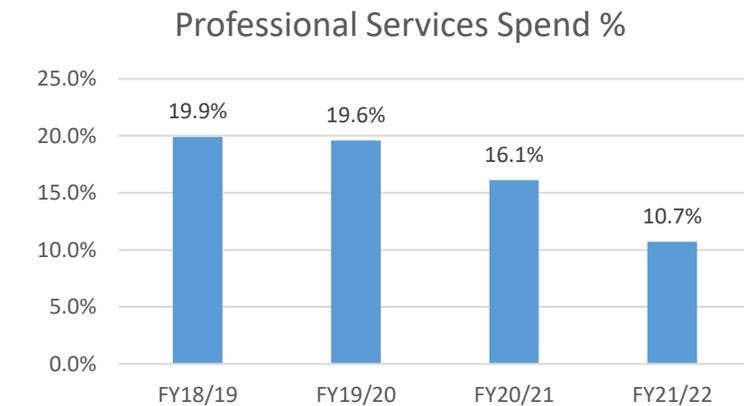
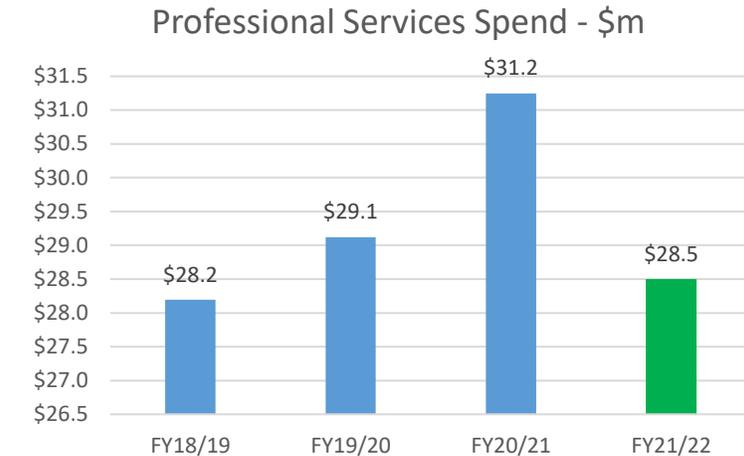
**\$14.2m / 50%**

\$5.9M (41%) driven by ten largest capex projects

# Consultancy Cost as % of Supplier Spend

## TREND: DECREASING

- > FY22 Professional Services spend for FY22 is \$28.4m
- > As a percentage of total supplier spend Consultant costs are lower than prior years.
  - > Reducing from 19.9% in FY19, to 19.6% FY20 and 16.1% in FY21 and now 10.7% for FY22.
- > \$28.4M is the spend across both Capex and Opex
  - > Half being driven by Opex \$14.2m (50%) and of this \$3.5m relates to weather tightness (Wynn Williams, GHD Ltd, Hadley Consultants, Lane Neave and Simpson Grierson).



# Overtime report - HR

Apr-22						
	Total additional hours April	Total April Over/Under Hours FTE	Vs Last Month	Actual FTE	Over/Under Hours FTE v FTE	Annualised FTE
<b>Directorate</b>						
Community Services	374.52	4.68	-0.67	134.0	3.5%	1.2
Corporate Services	54.88	0.69	-2.93	83.7	0.8%	0.2
Finance, Legal & Regulatory	120.03	1.50	-0.92	56.0	2.7%	0.4
Planning & Development	97.71	1.22	-0.46	93.3	1.3%	0.3
Property & Infrastructure	377.93	4.72	-1.30	55.0	8.6%	1.2
<b>TOTAL</b>	<b>1025.07</b>	<b>12.81</b>	<b>-6.28</b>	<b>421.9</b>	<b>3.0%</b>	<b>3.2</b>

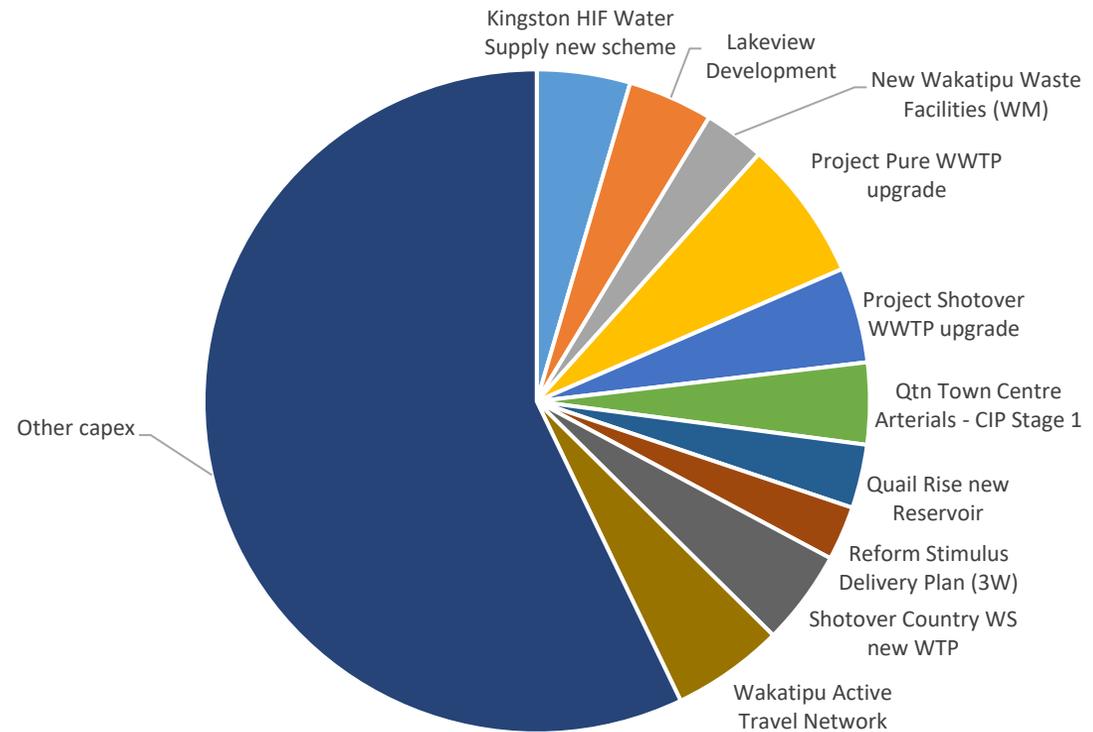
May-22						
	Total additional hours May	Total May Over/Under Hours FTE	Vs Last Month	Actual FTE	Over/Under Hours FTE v FTE	Annualised FTE
<b>Directorate</b>						
Community Services	238.9	2.99	-1.69	130.8	2.3%	0.7
Corporate Services	240.86	3.01	2.32	83.9	3.6%	0.8
Finance, Legal & Regulatory	67.08	0.84	-0.66	54.0	1.6%	0.2
Planning & Development	140.78	1.76	0.54	96.0	1.8%	0.4
Property & Infrastructure	356.88	4.46	-0.26	53.0	8.4%	1.1
<b>TOTAL</b>	<b>1044.5</b>	<b>13.06</b>	<b>0.25</b>	<b>417.7</b>	<b>3.1%</b>	<b>3.3</b>

Jun-22						
	Total additional hours June	Total June Over/Under Hours FTE	Vs Last Month	Actual FTE	Over/Under Hours FTE v FTE	Annualised FTE
<b>Directorate</b>						
Community Services	137.41	1.72	-1.27	132.2	1.3%	0.4
Corporate Services	272.17	3.40	0.39	82.8	4.1%	0.9
Finance, Legal & Regulatory	138.9	1.74	0.90	54.0	3.2%	0.4
Planning & Development	247.85	3.10	1.34	96.9	3.2%	0.8
Property & Infrastructure	516.53	6.46	2.00	54.0	12.0%	1.6
<b>TOTAL</b>	<b>1312.86</b>	<b>16.42</b>	<b>3.36</b>	<b>417.7</b>	<b>3.9%</b>	<b>4.1</b>

# CAPEX Spend by Project

## TOTAL: \$14.2M (50% of total spend)

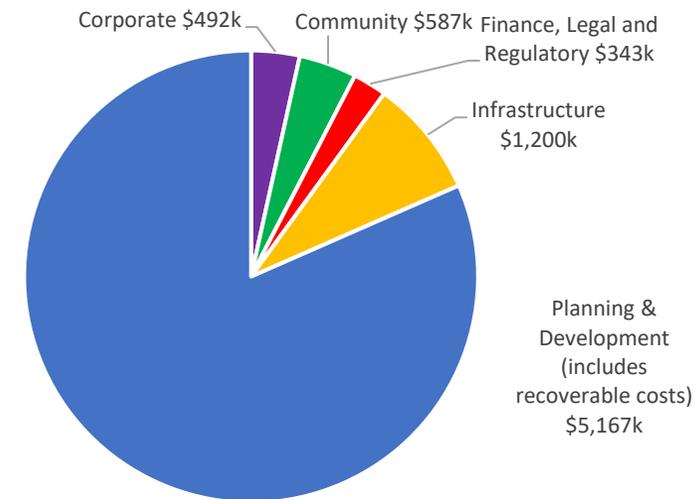
- > \$5.9M (41%) driven by ten largest projects (*see pie chart*)
- > Other CAPEX represents \$8.3M (59%), spread across 136 projects
- > In total, there are 146 projects with an average spend of \$97k



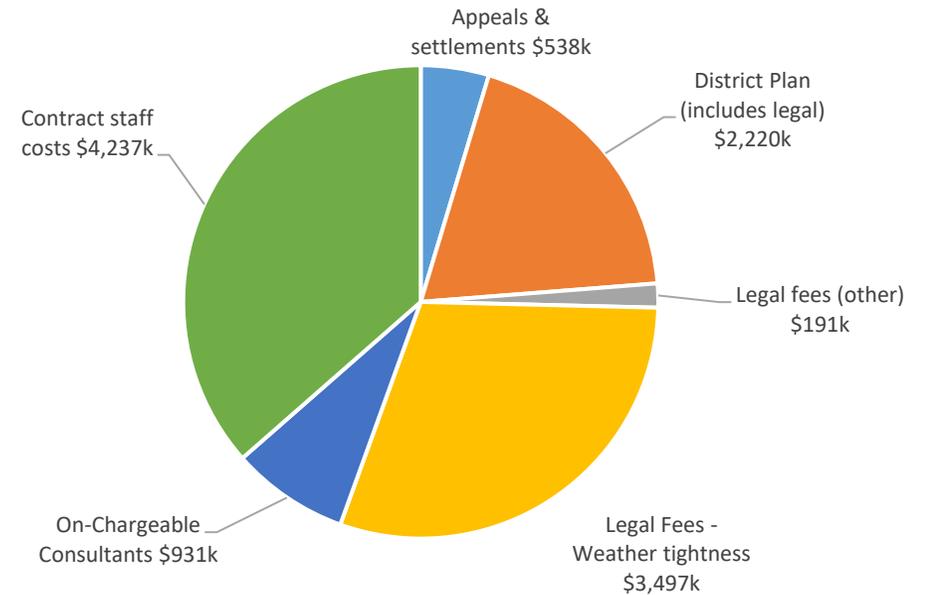
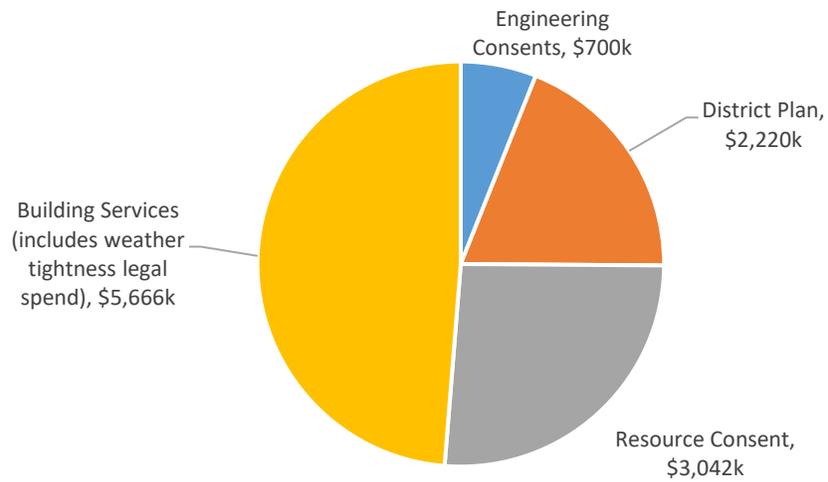
# OPEX Spend

**TOTAL: \$14.2M (50% of total spend)**

- > \$11.6M (82%) driven by Planning and Development, refer to the next slide for a detailed breakdown



## Planning & Development Spend: \$11.6M



# 10 largest suppliers

#	Supplier	Total spend	Type
1	Wynn Williams	4,568,836	Legal
2	Beca Limited	3,182,999	Design
3	WSP New Zealand Limited	1,427,802	Design
4	Simpson Grierson	1,234,426	Legal
5	Meredith Connell	947,530	Legal
6	Stantec New Zealand	916,055	Design
7	Solutions Team Limited	809,946	Building Services
8	Lane Neave Queenstown	808,075	Legal
9	GHD Limited	799,982	Design
10	Resource Co-Ordination Partnership Ltd	793,833	Project Management

# 10 largest suppliers per significant project or department

	Amount
<b>Wynn Williams</b>	<b>\$ 4,568,836</b>
District Plan	\$ 147,920
Parks & Reserves - Legal fees	\$ 81,714
Weather tightness	\$ 3,666,340
Resource Consent - Legal fees	\$ 212,983
Other legal fees	\$ 91,751
Infrastructure	\$ 212,983
Engineering Consents - Legal fees	\$ 165,369
<b>BECA LIMITED</b>	<b>\$ 3,182,999</b>
CBD to Frankton Waste Water Reticulation	\$ 253,167
Glenorchy Reservoir upgrade	\$ 112,476
Hawea Wastewater Management	\$ 312,169
Lakeview Development - Transportation	\$ 143,197
Lakeview Storm Water upgrade	\$ 92,838
Marine Parade WWPS upgrades	\$ 261,932
New Wakatipu Waste Facilities	\$ 124,567
Project Pure wastewater treatment plant upgrade	\$ 554,583
Project Shotover wastewater treatment plant upgrade	\$ 521,147
Wakatipu Active Travel Network	\$ 124,694

	Amount
<b>WSP New Zealand Limited</b>	<b>\$ 1,427,802</b>
Glenorchy new water treatment plant and building	\$ 40,595
Luggate Hall Replacement	\$ 72,358
New Footpath Arthurs Point	\$ 26,038
North Wanaka new WW conveyance scheme	\$ 53,248
Reform Stimulus Delivery Plan (3Waters)	\$ 114,610
Tracks and Trails Renewals - Wakatipu	\$ 27,592
Transport Network Management	\$ 59,862
Wakatipu Active Travel Network	\$ 294,495
Wanaka - Road to Zero Minor Improvements	\$ 100,728
Wanaka Lakefront Development Plan	\$ 82,110
Engineering Consents - Onchargeable Consultants	\$ 68,964
<b>SIMPSON GRIERSON</b>	<b>\$ 1,234,426</b>
District Plan Review	\$ 1,038,528
LTP 3 Waters Programme Procurement	\$ 53,764
Resource Consent	\$ 65,783

# 10 largest suppliers per significant project or department

	Amount
<b>MEREDITH CONNELL BARRISTERS &amp; SOLICITORS</b>	<b>\$ 947,530</b>
Cardrona new Wastewater Scheme	\$ 69,890
Cardrona new Water Supply Scheme	\$ 124,344
Civic Heart	\$ 52,372
Glenorchy Reservoir upgrade	\$ 23,054
Kingston HIF Wastewater new scheme	\$ 66,031
Lakeview Development	\$ 18,688
New Wakatipu Waste Facilities	\$ 31,090
North Wanaka new wastewater conveyance scheme	\$ 72,538
Queenstown Arterial - Balance of Route	\$ 81,335
District Plan - Legal fees	\$ 62,005
Resource Consent - Legal fees	\$ 52,470
Parks & Reserves - Legal fees	\$ 31,203

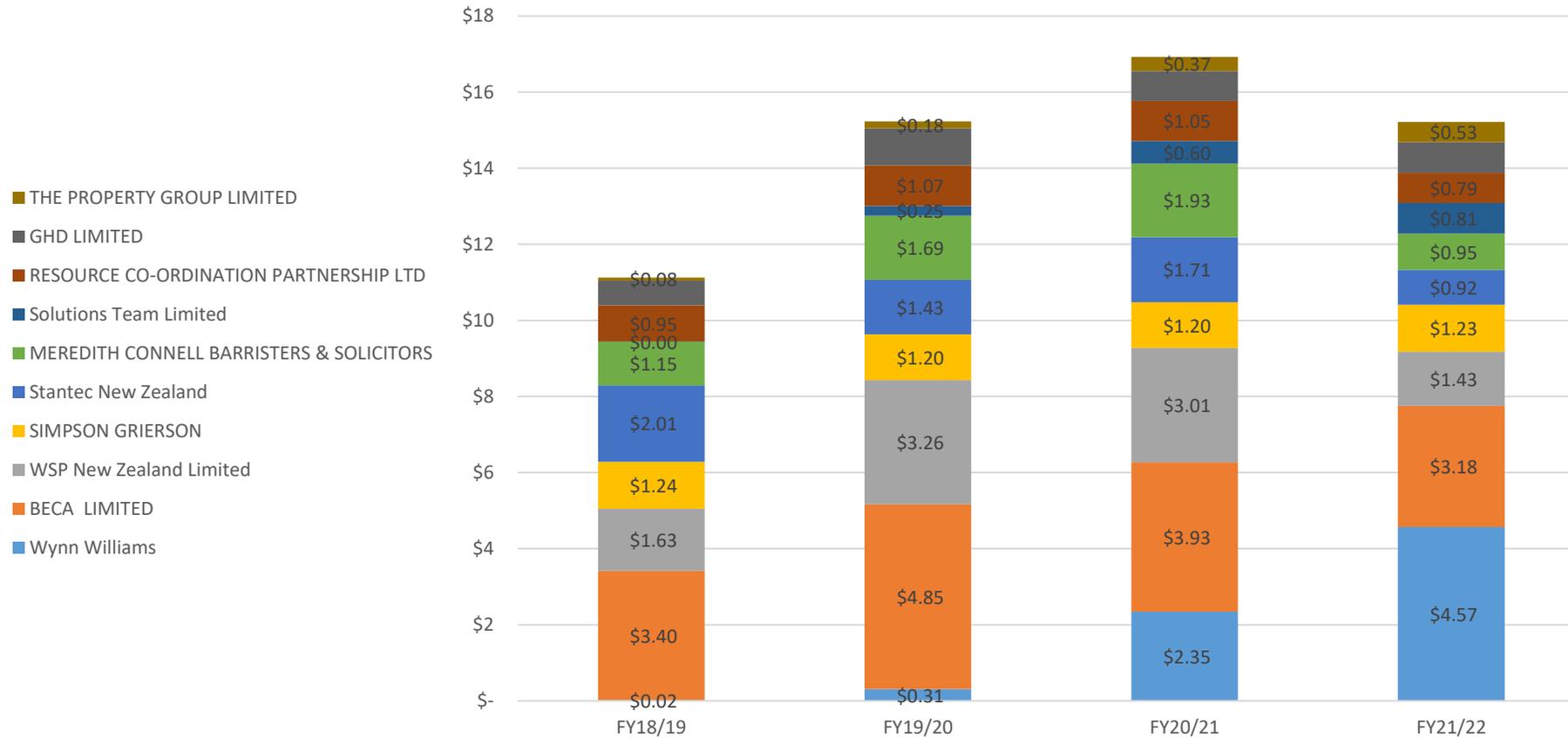
	Amount
<b>Stantec New Zealand</b>	<b>\$ 916,055</b>
Ballantyne Road Reseal	\$ 43,760
LTP 3 Waters Programme Procurement	\$ 178,365
Lucas Place Road Rehab	\$ 44,209
Marine Parade - Implementation	\$ 37,025
Project Shotover Wastewater treatment plant upgrade	\$ 20,705
Reform Stimulus Delivery Plan (3 Waters)	\$ 143,409
Wakatipu/Wanaka - Road to Zero Minor improvements	\$ 207,995
Wanaka Lakefront Development Plan	\$ 10,500
<b>Solutions Team Limited</b>	<b>\$ 809,964</b>
Building Services	\$ 809,964
<b>Lane Neave Queenstown</b>	<b>\$ 808,075</b>
Qtn Town Centre Arterials - CIP Stage 1	\$ 530,510
Beacon Pt new Water Treatment Plant Land	\$ 86,192
Land Legalisation (Roads)	\$ 42,707

# 10 largest suppliers per significant project or department (cont.)

	Amount
<b>GHD LIMITED</b>	<b>\$ 799,982</b>
Beacon Point new Reservoir	\$ 98,541
Masterplanning - Wanaka (Water Supply)	\$ 30,873
Qtn Town Centre Arterials - CIP Stage 1	\$ 100,400
Quail Rise new Reservoir	\$ 285,392
Transport asset management plan	\$ 28,500
Western Wanaka Level of Service (Water Supply)	\$ 181,278
<b>RESOURCE CO-ORDINATION PARTNERSHIP LTD</b>	<b>\$ 793,833</b>
BP Roundabout - Kawarau Bridge Retic (Water Supply)	\$ 55,280
Glenorchy Reservoir upgrade	\$ 61,503
Lakeview Development	\$ 164,501
Lakeview Storm Water upgrade	\$ 27,390
New Wakatipu Waste Facilities	\$ 53,370
Recycle centre plant upgrade	\$ 25,380
Shotover Country new water treatment plant	\$ 206,624
Wanaka Lakefront Development Plan	\$ 66,470

# 10 largest suppliers

10 largest suppliers year on year  
\$'000



# Prior years comparison spend

Creditor Name	2020:21 Amount	Type
BECA LIMITED	3,925,811	Design
WSP New Zealand Limited	3,006,167	Design
Wynn Williams	2,320,820	Legal
MEREDITH CONNELL BARRISTERS & SOLICITORS	1,925,913	Legal
Stantec New Zealand	1,710,434	Design
SIMPSON GRIERSON	1,195,073	Legal
JACOBS NEW ZEALAND LIMITED	1,157,265	Design
Candor3 Limited	1,088,295	Design
RESOURCE CO-ORDINATION PARTNERSHIP LTD	1,036,099	Project Management
GHD LIMITED	785,539	Design
<b>Total</b>	<b>18,151,416</b>	

Creditor Name	2018:19 Amount	Type
BECA LIMITED	3,399,547	Design
Stantec New Zealand	2,005,927	Design
WSP New Zealand Limited	1,629,062	Design
SIMPSON GRIERSON	1,237,237	Legal
MEREDITH CONNELL BARRISTERS & SOLICITORS	1,151,029	Legal
Professional Building Consultants Limited	994,563	Building services
DSC Group Limited	979,279	Building services
RESOURCE CO-ORDINATION PARTNERSHIP LTD	954,090	Project management
HARRISON GRIERSON CONSULTANTS LTD	953,121	Design
FLUENT INFRASTRUCTURE SOLUTIONS LTD	777,107	Design
<b>Total</b>	<b>14,080,962</b>	

Creditor Name	2019:20 Amount	Type
BECA LIMITED	4,853,378	Design
WSP New Zealand Limited	3,264,184	Design
JACOBS NEW ZEALAND LIMITED	1,807,330	Design
MEREDITH CONNELL BARRISTERS & SOLICITORS	1,686,750	Legal
Stantec New Zealand	1,432,807	Design
SIMPSON GRIERSON	1,203,190	Legal
RESOURCE CO-ORDINATION PARTNERSHIP LTD	1,069,766	Project management
GHD LIMITED	972,902	Design
Professional Building Consultants Limited	684,635	Building services
WT PARTNERSHIP	528,975	Cost management
<b>Total</b>	<b>17,503,918</b>	