



St. Helens Council

Confidential

Audit Report 2012/13

Merseyside Recycling & Waste Authority

Special Investigation: Veolia Trade Waste Allegation

Contents

1. Background Information & Methodology
2. Objectives
3. Scope of the Investigation
4. Findings, Conclusions & Recommendations
5. Overall Opinion
6. Action Plan

Date	November 2012
Contact Officer	Bob Chowdhury
E-mail	Bobchowdhury@sthelens.gov.uk
Telephone	(01744) 676142

INTERNAL AUDIT REPORT

Merseyside Recycling & Waste Authority (MRWA) – Veolia Trade Waste Allegation

1.0 Background

- 1.1 MRWA has received two complaints. Together the complaints make allegations of fraudulent activities at certain Transfer Stations on Merseyside operated by Veolia on behalf of MRWA. The allegations suggest improper conduct at certain weighbridges, the allegations suggest that Veolia's private trade waste is not being correctly weighed or charged for.
- 1.2 The incorrect weighing and charging of Veolia's trade waste accepted at the transfer stations would have financial consequences for both MRWA and Veolia. Waste not properly weighed in would be attributed to MRWA's arrangements and result in MRWA incurring appropriate transport and disposal costs. Veolia would be denied the opportunity to correctly invoice for waste accepted and therefore would not receive sufficient income from the transaction to cover their operational costs and receive any profit.

First Allegation

- 1.3 The first allegation was received by an anonymous e-mail on the 29th May 2012. The allegation was that certain Veolia employees working at three transfer stations are accepting waste for a fee of £100 at week-ends, no questions asked, no paperwork required. The allegation named the Veolia employees and the Transfer Stations (Gillmoss, Bidston and Huyton).

Second Allegation

- 1.4 The second allegation received on the 11th June 2012, was by telephone and the complainant provided a name and mobile telephone number. The complainant stated that she worked for a local waste company and that the company she worked for did not use the Veolia transfer stations, they delivered to a different local transfer station. The complainant stated that her drivers had made her aware of another waste company that was tipping waste at Gillmoss Transfer Station and was paying a back-hander to someone on the site to weigh only part of the load. The Complainant provided the name of the other waste company but could not provide any dates/times when the allegations took place. The allegation included the name of the offending waste company.
- 1.5 During a second telephone conversation with a representative of MRWA the complainant stated that her company had lost business to the offending waste company and that this must be because they were getting a cheap tip.
- 1.6 Upon receipt of each allegation MRWA instructed Veolia to undertake full and thorough investigations. Veolia were required to submit their findings via a detailed report and make presentations to representatives of St Helens Internal Audit and senior officers within MRWA. The Veolia investigation was managed by Alex Paterson, Director – Veolia Merseyside and Halton. MRWA requested that St Helens Council Internal Auditors undertake a full audit of the Veolia Investigation to satisfy MRWA that the investigation was thorough and appropriate and to determine its findings as correct.

2.0 Objectives

- 2.1 Internal Audit's remit is to report to the Director of Finance on the appropriateness of the investigation and the progress made by Veolia Management and the MRWA in determining whether there is any truth in the allegations.

3.0 Scope of the Investigation

The Veolia Investigation into both allegations included the following :-

3.1 First Allegation

- i. Review of the last four weekends CCTV evidence at Gillmoss, Bidston and Huyton Transfer Stations to where possible analyse all vehicles entering/exiting the sites and also the positioning of vehicles on the weighbridges. CCTV was also reviewed to consider if any vehicles had attempted to by-pass the weighbridges and the behaviour of Veolia employees. (only the last four weeks CCTV footage is retained by the CCTV Security Company);
- ii. Reconciliation of all input tickets with corresponding invoice details and checks against CCTV evidence at the three Transfer Stations during the previous four weekends;
- iii. Examination of the hours worked by the three named officers during weekends;
- iv. Interviews with Veolia employees including weighbridge operators.

3.2 Second Allegation

- i. Review of all CCTV evidence from the 19/05/12 onwards at Gillmoss Transfer Station to analyse all deliveries made by the waste company in question entering/exiting the site and also the positioning of the delivery vehicles on the weighbridge. (only the last four weeks CCTV footage is retained by the CCTV Security Company).
- ii. Reconciliation of all input tickets in connection with corresponding invoices to the waste company and comparison to CCTV evidence.
- iii. Examination of hours worked by all weighbridge operators at the site.
- iv. Interviews with Veolia employees including weighbridge operators.
- v. To support the Veolia investigation MRWA undertook an analysis of all available data and information held in relation to the named trade waste company. This analysis considered:
 - a. All deliveries made by the waste company and vehicle weights;
 - b. Vehicle used;
 - c. Delivery Points;
 - d. Tonnage analysis;
 - e. Ticket type analysis; &
 - f. Weighbridge analysis.

4.0 Findings, Conclusions & Recommendations

4.1 Investigation of the First Allegation by Veolia

4.1.1 Staff at Veolia reviewed CCTV footage at the three sites named in the first allegation and the following points have been noted:-

- i. The footage was reviewed to see if any vehicles were not fully parking on the weighbridge and therefore only part weighing. Veolia concluded that they were satisfied that no vehicles were identified as part weighing.
- ii. Secondly, if the vehicle was not correctly positioned on the weighbridge, the second person in the weighbridge would notice irregularity and would have informed their line manager.
- iii. Finally, due to the nature of the transfer station, there are always staff working around the weighbridge and they would notice the vehicle positioned on the weighbridge and notify their line manager.
- iv. However, CCTV footage has identified a District vehicle by-passing the weighbridge and tipping waste in the transfer station and then not weighing on the way out. However, footage viewed to date had only seen this happen on one occasion at the Bidston Transfer Station.
- v. The CCTV footage does not show any monies being handed over from drivers to weighbridge operatives.
- vi. Initial work has also been undertaken around the reconciliation of all input tickets with corresponding invoice details and checks against CCTV for the period under review. There were no anomalies between observed weighbridge transactions and WIMS (Waste Information Management System) data.
- vii. An analysis of Veolia employee shift patterns and initial discussions with staff has not identified any concerns.

4.1.2 At a meeting on the 6th July 2012, it was agreed by representatives from Veolia, MRWA and Internal Audit, that access in Transfer Stations needed to be improved to ensure waste vehicles could not by-pass the weighbridge and dispose of waste. Several ideas were discussed and the Director of Veolia confirmed that all ideas would be explored and a system introduced.

Conclusion

We are satisfied that Veolia have carried out a review of the CCTV footage and that they have satisfied themselves that all trade waste vehicles had been correctly positioned on the weighbridge and therefore, an accurate weight recorded. There was no evidence to support that monies had been passed to weighbridge operatives at the sites reviewed. However, an issue has been identified around the access into Bidston Transfer Station and the by-passing of the site weighbridge.

Recommendations to improve MRWA Control Environment

1. *MRWA seek assurance from Veolia that*
 - i) *Security over the entry of vehicles is improved to ensure the weighbridge cannot be by-passed;*
 - ii) *The District Council whose vehicle by-passed the weighbridge is contacted to ensure that all vehicles use the weighbridge.*

4.2 Investigation of the Second Allegation by Veolia

4.2.1 In accordance with the scope of the Investigation, Veolia agreed to undertake the following:-

- i. View the last four weeks CCTV footage at Gillmoss Transfer Station to analyse all deliveries made by the named trade waste company to confirm whether or not the named trade waste company vehicles are positioned correctly on the weighbridge and have a weighbridge ticket;
- ii. Reconcile the weighbridge tickets to the input tickets and then to the actual invoice raised for the named trade waste company;
- iii. To review which Veolia employees were working when the named trade waste vehicle deposited waste at the transfer station;
- iv. To interview all Veolia employees at the transfer stations where the named trade waste company deposited waste;
- v. Check weighbridge tickets to invoices with the named trade waste company owner.

4.2.2 Two meetings took place in July 2012 with the Director of Veolia and key members of staff from Veolia to discuss their investigation progress. Also present at these meetings were senior members of staff from MRWA and St Helens Internal Audit Section.

Meeting 6th July 2012

4.2.3 The Director of Veolia outlined the progress his company had made in connection to the second allegation.

CCTV

4.2.4 Staff at Veolia have reviewed three out of the four weeks CCTV footage and the following points have been noted:-

- i. The footage was reviewed to see if the named trade waste company was not fully parking on the weighbridge and therefore only part weighing. The footage confirmed that the named trade waste company vehicle was not identified as part weighing.
- ii. Secondly, if the vehicle was not correctly positioned on the weighbridge, the second person in the weighbridge would notice irregularity and would have informed their line manager.

- iii. Finally, due to the nature of the transfer station, there are always staff working around the weighbridge and they would notice the vehicle positioned on the weighbridge and notify their line manager.
- iv. The footage demonstrated that there was no inappropriate behaviour by Veolia employees.

Weighbridge Tickets

- 4.2.6 Veolia reviewed the weighbridge tickets and identified that there was a considerable number of manual tickets being generated for the named trade waste company.
- 4.2.7 As part of the analysis Veolia have reviewed a number of different trade waste accounts and have noted that manual tickets are being used for these companies too. However, the number varied from company to company and it was noted that the larger companies had fewer manual tickets than the smaller ones.
- 4.2.8 The reasons recorded on the manual tickets are all valid reasons and in all cases the tickets had been checked by the relevant supervisor and initialled.
- 4.2.9 Further investigation confirmed that the majority of manual tickets were due to the credit limit being reached/exceeded. When this is the case the weighbridge software WIMS (Waste Information Management system), will automatically require the weighbridge operative to produce a manual ticket. The weighbridge operative is required to contact the Finance Section who check the company payment records on the Sage System.
- 4.2.10 An issue that Veolia have identified is around the time between the payment being processed and it registering on WIMS. The review has noted that it could take several days from the Company making the payment to WIMS registering the payment. This has led to a number of occasions when the named trade waste company would have been required to manually weigh at the weighbridge.

Named Veolia Staff

- 4.2.11 As part of the investigation, all weighbridge operatives have been interviewed by Senior staff at Veolia and asked questions around the allegation, which they have all denied.

Correspondence with the named trade waste company

- 4.2.12 It was agreed that the next stage of the investigation would be to contact the owner of the named trade waste company and ask him to provide evidence of all correspondence received from Veolia.

Meeting 19th July 2012

- 4.2.13 At this meeting the Director of Veolia confirmed that Senior Management at Veolia had completed their initial investigation and the conclusions were as follows:
 1. A complete check of four weeks CCTV footage had confirmed that it was highly unlikely that vehicles could part weigh as the driver would be unable to receive/pass documents to the weighbridge operative;

2. However, it was accepted that Veolia will need to review the current system in place as a District vehicle (Wirral Council), managed to avoid weighing in/out of the transfer station.
 3. There is no evidence from the CCTV footage of any money being handed over from the driver to any weighbridge operatives.
 4. The first allegation named three transfer stations and three specific members of staff as being involved in the fraud. Veolia testing has confirmed that only two transfer stations have been used by the named trade waste company and all eight weighbridge operatives have weighed the named trade waste company vehicles.
 5. Veolia have interviewed the eight weighbridge operatives and they have all denied the allegations. However, it was noted that staff had not been adhering to company procedures when dealing with manually weighed vehicles. This does not have any bearing on the allegation, but has meant invoices could take several days to be raised by the Accounts Section due to the manual tickets being retained at the weighbridge.
 6. Since the meeting on 6th July the owner of the named trade waste company has provided evidence in the form of invoices to support weighbridge tickets.
- 4.2.14 Therefore, as a company, Veolia cannot prove the allegations are correct, but they have satisfied themselves that it is highly unlikely that they have occurred.
- 4.2.15 Veolia have informed Internal audit that they will be carrying out a full investigation with regard to non compliance with weighbridge procedures and the outcome will be shared with Internal audit and MRWA. We are satisfied with the action being taken by Veolia with regard to this matter.

Conclusion

We are satisfied that Veolia have properly analysed CCTV footage and have interviewed relevant members of staff. The review undertaken by Veolia has identified an issue around waste vehicles being able to by pass the weighbridge and dispose of waste. A recommendation has been made that should eliminate this issue. However, to provide additional assurance to MRWA, Internal Audit have undertaken sample checks on manual weighbridge tickets and the findings are outlined at 4.4.

4.3 Data Analysis undertaken by MRWA Contract Section

- 4.3.1 MRWA reviewed the monthly waste data received from Veolia in order to analyse all loads deposited at the transfer stations by the named waste company.

Deliveries by the named trade waste company

- 4.3.2 An analysis has determined the waste company has been using the transfer stations managed by Veolia since May 2010. In the period under review (May 2010 to May 2012) the following deliveries have been made to the Merseyside Transfer Stations under Veolia's management:-

Financial Year	Number of Deliveries
2010/11	9
2011/12	50
2012/13 (April to May)	5
Total Number of deliveries	64

Conclusion

From the analysis of data we can conclude that the waste company in question is a small operator. Their Veolia trade waste account is run on an invoice basis and the company have a credit limit of £3,000.

Vehicle Usage

- 4.3.3 MRWA considered the vehicles that have been used by the named trade waste company to establish if they had ever been registered by a District Council.
- 4.3.4 In order to dispose of waste at a transfer station, Veolia need to be notified by the waste company of the vehicle make, model, registration and period it will be disposing of waste. Veolia will then update the Vehicle Notification List on the Veolia weighbridge system software "WIMS". This allows only registered vehicles to access the transfer station.
- 4.3.5 MRWA officers reviewed the 2011/12 financial year and current financial year to date and the table below details the vehicles used:-

	No:	Tare Weight				Delivery dates	
	Deliveries	Min	Max	Avg	Max Var	First	Last
DX51 UPB	16	6.5	6.7	6.57	0.2	25/05/11	08/07/11
VU52 TBX	1	13.16	13.16	13.16	-	12/07/11	12/07/11
VX05EZG	38	11.94	12.76	12.1	0.82	08/08/11	Current

- 4.3.6 The data shows that the named waste company has used three vehicles during the period under review and that all three vehicles had been registered with Veolia and appeared on the Vehicle Notification List.
- 4.3.7 The only issue that has been identified from this part of the investigation is that the second vehicle (VU52 TBX), was recorded on both MRWA's and Veolia's Vehicle Notification List.
- 4.3.8 This was due to Liverpool City Council (LCC) previously using the vehicle and had not notified MRWA that the vehicle was no longer used by LCC. However, MRWA Officers checked all Liverpool City Council records during the period the named trade

waste company owned the vehicle and confirmed no loads were declared as being disposed of by LCC at any of the transfer stations using this vehicle.

- 4.3.9 From the data, MRWA checked the Tare weights for the three vehicles and were satisfied that the maximum variance from the average tare weights was acceptable.

Conclusion

The analysis of vehicle usage has confirmed that the three vehicles used by the named trade waste company had been recorded on WIMS (Vehicle Notification List), and that there were appropriate Tare weight records available.

However, the investigation identified that MRWA will need to cross reference their Vehicle Notification List with Veolia's trade waste Vehicle Notification List to ensure that a vehicle cannot be registered on both.

Recommendation to improve MRWA Control Environment

2. *As part of the monthly contract checks, MRWA cross-reference their Vehicle Notification List to Veolia's trade waste vehicle Notification List.*

Delivery Point Analysis

- 4.3.10 Analysis of the named trade waste company activities confirmed that they have used two transfer stations within Merseyside. The sites used by the named waste company were:-

- i Gillmoss Transfer Station; &
- ii Bidston Transfer Station.

- 4.3.11 Therefore, the allegation is factually incorrect, as there is evidence to support the named trade waste company has only disposed of waste at Gillmoss and Bidston Transfer Station.

- 4.3.12 From an analysis of weighbridge tickets, we can confirm that all eight weighbridge operatives who had worked at the two Transfer Stations had been involved in weighbridge transactions with the named trade waste company.

Conclusion

Our findings confirmed that the allegation is factually incorrect as two transfer stations had been used and there is evidence that numerous weighbridge operators were involved in processing the weighbridge transactions.

Tonnage Analysis

- 4.3.13 To support the Veolia Investigation, MRWA considered the tonnage figures for the named trade waste company's three vehicles and the findings are as follow:-

		Net Weight			Total
		Min	Max	Ave	
DX51 UPB	10 manual	0.54	5.14	3.33	33.36
	6 weighed	3.98	5.26	4.74	28.46
VU52TBX	1 manual	5.04	5.04	5.04	5.04
	0 weighed	0	0	0	0
VX05EZG	20 manual	1.12	9.1	5.35	107.07
	18 weighed	3.94	10.26	7.63	137.26

All Company X Vehicles	31 manual	0.54	9.1	4.69	145.47
	24 weighed	3.94	10.26	6.91	165.72

4.3.14 As part of Internal Audit's review we looked at the average weight for both manual tickets and tickets automatically recorded by WIMS. The results were similar, in that both manual and automated tickets had lower than average records together with records that were significantly higher than the average. In the event of potential abuse of the system through use of manual tickets, we would have expected manual ticket weights to be low and automated tickets to be high. Unfortunately a definitive explanation cannot be provided, as tickets do not record the type of waste collected, weather conditions, etc.

Conclusion

The analysis has not been able to provide evidence that vehicles could be part weighed. The number of manual tickets was again, a concern and this is addressed below.

Ticket Analysis

4.3.15 To support the Veolia investigation MRWA reviewed the manual tickets and identified the following reasons why a ticket could be manually produced:-

- i. Retrospective correction;
- ii. No link to weighbridge;
- iii. Result of invoice tonnage query;
- iv. Network error to WIMS;
- v. Unstable Bridge; &
- vi. Credit Limit Exceeded.

4.3.16 A review of the weighbridge tickets highlighted that out of 55 tickets checked, 31 of them had been manually recorded and 24 had been weighed by WIMS automatically. If after three attempts the weighbridge operative cannot capture a record, then a

manual reading must be taken. An explanation must be recorded on the ticket and the supervisor is required to countersign the ticket to confirm the reason given for manual entry. Of the reasons stated, the majority related to the credit limit being exceeded.

Conclusion

The MRWA review identified a high percentage of manual tickets being issued by weighbridge operators. A number of explanations have been recorded and these have been investigated further with Veolia to confirm reasons for manual tickets. (See 4.4).

Weighbridge Analysis

- 4.3.17 The aim of this part of the data review was to look at all the weighbridge tickets and confirm how many weighbridge operatives had issued weighbridge tickets to the named trade waste company. The review confirmed that all eight weighbridge operatives had issued weighbridge tickets to the named trade waste company, but that only four had issued manual weighbridge tickets.

4.4 Internal Audit Work Undertaken

Additional testing of weighbridge tickets to WIMs

- 4.4.1 In order to provide assurance of the work carried out by Veolia (with support from MRWA), Internal Audit have carried out a number of checks to verify the accuracy of the information contained within the documents produced by MRWA and Veolia.
- 4.4.2 Our checks have concentrated around weighbridge tickets that have either been manually raised or have a manual entry recorded. The different types of tickets were as follows:-

1. Unstable weather conditions – The aim of this test was to look at other weighbridge entries around the time the named trade waste company vehicle was weighed. The initial check of 15 minutes either side of the named trade waste company visit did not identify the weather as being an issue. However, Veolia provided the transactions for each day within our sample and we were able to confirm that unstable weather conditions was used as a reason for a number of manual tickets raised on the days in the sample.

To back this up, a diary is maintained at the weighbridge to record the weather conditions / unscheduled interruptions to the weighbridge. On the days within our sample, Veolia provided copies of the diary entries that confirmed that the weather had been an issue.

2. No link to weighbridge – Again the aim of the test was to look 15 minutes before and after the named trade waste company had been weighed to check if other companies had had issues with the weighbridge link. Our small sample highlighted that the no link to weighbridge reason had not been used for other vehicles in the 15 minutes before or after.

Again Veolia provided the full day's activities and we were able to see the no link to weighbridge reason had been used a number of times during the days in our sample. No explanation could be provided as to why the bridge would go down for one transaction, but we were satisfied that it had happened several times a day.

We finally looked at the couple of days transactions provided and confirmed that each time it had happened it was not just for a trade customer, but the link had been lost for Veolia's own vehicles and District vehicles using the MRWA Waste Contract.

3. Credit Limits exceeded – This was the area where most manual tickets had been issued. The Director of Veolia explained the named trade waste company was a new client with no previous trade history and therefore, the company had only been allowed a credit limit of £3,000.

A second problem arose around the payment of invoices by the named trade waste company. The owner tends to pay by credit card, which means that the transaction has to be processed by Head Office and therefore takes between 7 to 10 days to appear on the named trade waste company account at the Liverpool Office.

From our sample checked, we confirmed that in each case the company had been close to or had exceeded its credit limit. The difficulty we encountered was that manual tickets are not being processed the next day by the weighbridge, but instead there could be a delay of up to two weeks.

By delaying the processing of the manual trade waste ticket, this could result in MRWA paying for the disposal of the waste if the ticket is input after the 10th of the following month. MRWA will agree the waste for the month and make appropriate payment for the transport / disposal of the waste. When Veolia input the ticket, unless MRWA are informed of the amendment, they will not automatically check the following months figures for amendments and therefore, will incur the costs.

This would result in Veolia charging the trade waste company for disposing of the waste, when in fact the full cost of disposing the waste would be incurred by MRWA. Testing has confirmed that the named trade waste company has disposed of waste on four occasions between the 28th to 31st May 2012, MRWA are in the process of recovering disposal costs associated with these tickets at the time of this report.

- 4.4.3 Finally, the Director of Veolia confirmed that a monthly spreadsheet is now being compiled of all manual tickets raised. This spreadsheet is to be reviewed by the Area Manager with the aim being to look at numbers of manual tickets raised and verify that the reason for raising the ticket was legitimate.

Recommendations to improve Veolia Control Environment

3. *That the Area Managers continue to receive and review the monthly weighbridge manual ticket spreadsheet with regard to the levels and legitimacy of manual tickets.*
4. *Consideration should be given to a review of weighbridge down time due to technical failure of software.*
5. *Consideration should be given to a review of how Credit accounts are currently operated.*
6. *Review Veolia trade waste tickets input on a quarterly basis to identify any amendments and adjust invoice accordingly.*

5.0 Overall Opinion

- 5.1 In our opinion, Veolia has carried out detailed investigations into the allegation with support from MRWA. Although it is not possible to say the alleged activity could not have happened from Veolia's investigation, we can say that the probability of the alleged activities arising are highly unlikely. Together with this and the limited testing that Internal Audit have undertaken, there is no evidence to support the allegations.
- 5.2 Improvements to the control environment are required to ensure that in future any risk of abuse is minimised further and alleged improper activities can be substantiated or disproven.

Confidential

6.0 Action Plan

Merseyside Recycling Waste Authority

Rec. No.	Recommendations to improve MRWA Control Environment	Responsible Officer	Agreed Action and Date of Implementation	Actual Implementation Date
1	<p>MRWA seek assurance from Veolia that</p> <p>i) Security over the entry of vehicles is improved to ensure the weighbridge cannot be by-passed;</p> <p>ii) The District Council whose vehicle by-passed the weighbridge is contacted to ensure that all vehicles use the weighbridge.</p>	Contracts Manager MRWA	<p>Ensure Veolia undertakes a review of access/egress at all facilities and implement and maintain a traffic management system at each site to ensure all delivering vehicles are appropriately weighed.</p> <p>March 2013</p> <p>District Council to be advised.</p> <p>December 2012</p>	
2	As part of the monthly contract checks, MRWA cross-reference their Vehicle Notification List to Veolia's trade waste vehicle Notification List.	Assistant Contract Manager MRWA	<p>Ensure that Veolia submit on a monthly basis details (Vehicle Registrations) of Non Contract Waste customers permitted to deliver Non Contract Waste to MRWA's facilities during the relevant month. MRWA will compare these details with the MRWA approved vehicle notifications for vehicle approved to deliver Contract Waste to identify duplicated registrations.</p> <p>January 2013</p>	

Rec. No.	Recommendations to improve Veolia Control Environment	Responsible Officer	Agreed Action and Date of Implementation	Actual Implementation Date
3	That the Area Managers continue to receive and review the monthly weighbridge manual ticket spreadsheet with regard to the levels and legitimacy of manual tickets.	Assistant Contract Manager MRWA	MRWA will undertake a monthly compliance audit to ensure this Veolia procedure is being maintained. A minimum of one Transfer Station per month will be audited by a MRWA Compliance Officer. January 2013	
4	Consideration should be given to a review of weighbridge down time due to technical failure of software.	Contracts Manager MRWA	Ensure Veolia undertake a review of weighbridge down time due to technical failure and demonstrate adequate procedures to maintain the WIMS weighbridge software and associated hardware within the weighbridges. March 2013	
5	Consideration should be given to a review of how Credit accounts are currently operated.	Contracts Manager MRWA	Ensure Veolia undertake a review of procedures controlling Non Contract Waste accounts and make improvements where necessary. March 2013	
6	Review Veolia trade waste input on a quarterly basis to identify any amendments and adjust invoice accordingly.	Assistant Contract Manager MRWA	Ensure Veolia submit details of Non Contract Waste accepted on a quarterly basis to allow MRWA to carry out an audit of tonnages previously reported to ensure associated costs and payments are correct. January 2013	