

**INTERNAL AUDIT REPORTS**  
**WDA/28/13**

**Recommendation**

That:

1. Members note the contents of the reports from the Internal Auditor

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**INTERNAL AUDIT REPORTS****WDA/28/13****Report of the Treasurer****1. Purpose of the Report**

- 1.1 The Authority is required to maintain an effective Internal Audit as a part of its statutory governance arrangements. The Authority's Internal Audit is provided by St Helens Council. The Auditor reviews the arrangements at the Authority and reports to Members on any weaknesses and recommends improvements. This report brings to Members attentions the outcome of the latest review.

**2. Background**

- 2.1 The Internal Auditor has reported on:
- The Authority's Waste Prevention Programme
  - Resource Recovery Contract – Evaluation of Final Bids
  - Action plan monitoring
- 2.2 The detailed reports are attached at Appendices 1, 2 and 3 to this report.

**3. Review of the Waste Prevention Programme**

- 3.1 As a part of the Audit Plan the Auditor reviewed the Authority's arrangement for ensuring that the Waste Prevention Programme is properly developed and implemented and that monitoring, performance and budgetary controls are in place and effective.
- 3.2 The Auditor concluded while the control environment was generally sound there were areas for improvement and a number of recommendations have been made to strengthen arrangements. No key matters were drawn to the attention of Members for their consideration.

#### **4. Review of Resource Recovery Contract – evaluation of final bids**

- 4.1 As a part of the Audit Plan the Auditor planned to review and assess the evaluation process following the Call for Final Tenders for the Resource Recovery Contract to ensure that the evaluation has been undertaken in accordance with approved methodology and final scores are supported by Evaluation Team and professional Advisor judgements
- 4.2 The Auditor concluded that no key matters were required to be drawn to the attention of Members for their consideration. A recommendation was made regarding Authority approval of final evaluation methodologies and this has been agreed.
- 4.3 The advisors have been instrumental throughout the competitive dialogue process. In terms of the evaluation of final bids, the advisors have provided suitable reports to support their own, independent assessment of the final bids against a predetermined evaluation model as well as providing representation on evaluation teams. The auditor confirmed that there was an appropriate process of independent Evaluation undertaken, by the Evaluation Teams. The auditor gained assurance from individual Evaluation Team members that they undertook a thorough appraisal of submissions and that they concurred with their respective team's scores.

#### **5. Action plan monitoring**

- 5.1 As part of the agreed audit approach Internal Audit follows up on the recommendations made in previous audit reports to consider whether the agreed changes have been implemented.
- 5.2 Their report on this action plan monitoring is attached at appendix 3 to this report. The table shows that all actions are completed where the Authority is responsible for the improvements required.
- 5.3 There are no key issues for Members or further recommendations arising from this follow up.

#### **6. Risk Implications**

- 6.1 There are no new risks arising from the auditors review

#### **7. HR Implications**

- 7.1 There are no new HR implications

## **8. Environmental Implications**

8.1 There are no new environmental implications

## **9. Financial Implications**

9.1 There are no financial implications associated with this report

## **10. Conclusion**

10.1 Internal Audit reviews the Authority's governance arrangements. The recent reviews confirmed that arrangements were appropriate and there are no Key Findings for Members. Members are asked to note the reports.

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The background documents to this report are open to inspection in accordance with Section 100D of The Local Government Act 1972 - Nil.