Recommendation

That:

1. Members note the contents of the Internal Auditor’s report

THIS PAGE INTENTIONALLY BLANK

##

Report of the

# Purpose of the Report

* 1. The report provides Members with an update on how far the recommendations for improvement made by Internal Audit have been implemented at the Authority. The review of the implementation of recommendations was carried out by Internal Audit as a part of their planned work and provides Members with assurance that recommended improvements are acted upon appropriately by officers.

# Background

* 1. The Authority is required to maintain an adequate and effective internal audit. This service is provided for the Authority by St Helens Council’s Internal Auditors, under the terms of an annual service level agreement. Each year Internal Audit prepares an audit plan, carries out audit reviews and where appropriate makes recommendations for improvements. As a part of their plan Internal Audit also reviews the implementation of the agreed recommendations and reports back to Members so that they can take assurance about the improvements being implemented in practice.

# Follow up of internal audit recommendations

Merseyside Waste Disposal Authority

* 1. Internal Audit made recommendations following their reviews, which were included in Action Plans and reported to Members during the year. They have followed up on the implementation of agreed recommendations and a summary of their findings is attached at Appendix 1 to this report.
	2. Internal Audit’s follow up took account of their reports from 2015-16 as well as their work from 2016-17 including:
* Veolia systems and procedures
* Waste Disposal Contract – Final Claim
* Financial Systems
* Corporate Governance
* Recycling Credits
* Waste Contract arrangements
	1. For each of the reviews Internal Audit has concluded that the recommendations are either fully implemented or that suitable improvements are being made.

# Risk Implications

* 1. The implementation of the internal audit recommendations reduces risks for the Authority.

# HR Implications

* 1. There are no HR implications associated with this report

# Environmental Implications

* 1. There are no environmental implications associated with this report.

# Financial Implications

* 1. There are no new financial implications arising from this report

# Legal Implications

* 1. There are no legal implications associated with this report

# Conclusion

* 1. Internal Audit follows up on the implementation of recommendations agreed and included in Action Plans after their reviews of the Authority’s activities. This report shows at Appendix 1 that the Authority has responded effectively to the recommendations.

|  |
| --- |
| The contact officer for this report is: Peter Williams7th Floor, Number 1 Mann Island, Liverpool, L3 1BPEmail: peter.williams@merseysidewda.gov.ukTel: 0151 255 2542Fax: 0151 227 1848The background documents to this report are open to inspection in accordance with Section 100D of The Local Government Act 1972 - Nil. |