

**INTERNAL AUDIT REPORTS - CONTRACT WASTE AND DISTRICT COUNCIL
RECYCLING CREDITS
WDA/15/13**

Recommendation

That:

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

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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 reviews.

2. Background

- 2.1 The Internal Auditor has reported on the separate reviews of Contract Waste and Recycling Credits.
- 2.2 The detailed reports are attached at Appendix 1 and Appendix 2 to this report.

3. Review of Contract Waste

- 3.1 As a part of the Audit Plan the Auditor reviewed the accuracy of payments made by the Authority under its Waste Management and Recycling Contract as well as payments made under the Landfill Contracts.
- 3.2 The Auditor concluded that appropriate controls were in place and operating effectively. No key matters were drawn to the attention of Members for their consideration. Two recommendations were made and these have been agreed to strengthen controls.
- 3.3 One recommendation is to ensure that all decisions regarding adjustments to the monthly payments are evidenced and the evidence is retained. The second recommendation is to ensure the standard checklist of payment checks is incorporated into the monthly payment process.

4. Review of District Council Recycling Credits

- 4.1 As a part of the Audit Plan the Auditor reviewed whether processes adopted by constituent Authorities are sufficient to provide assurance that Recycling Credit claims submitted to MRWA are accurate; and whether Internal controls are effective within MRWA with regard to the processing and payment of Recycling Credits claimed by individual Authorities
- 4.2 The Auditor concluded that appropriate controls were in place and operating effectively. No key matters were drawn to the attention of Members for their consideration. A recommendation was made and has been agreed to strengthen controls.
- 4.3 The recommendation was that individual Authorities be reminded of their responsibility to audit and ensure the accuracy of claims submitted to MRWA.

5. Risk Implications

- 5.1 There are no new risks arising from the auditors review.

6. HR Implications

- 6.1 There are no new HR implications.

7. Environmental Implications

- 7.1 There are no new environmental implications.

8. Financial Implications

- 8.1 There are no financial implications associated with this report.

9. Conclusion

- 9.1 Internal Audit reviews the Authority's governance arrangements. The recent reviews confirmed that arrangements were appropriate. 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.