



Statement of Assurance by the Chief Executive
2014/15

Merseyside Waste Disposal Authority is responsible for ensuring that its business is conducted in accordance with the law, to proper standards and that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. In discharging this responsibility, Members and senior officers are responsible for establishing a system of internal control including governance and risk management.

As Chief Executive, I have specific responsibility for maintaining a system of sound internal control which includes governance and risk management and supports the achievement of the Authority's Corporate Objectives. The system of internal control is based on an ongoing process designed to identify the principal risks to the achievement of the Authority's objectives, to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically.

I understand the system of internal control is designed to manage rather than eliminate the risk of failure to achieve these objectives; it can therefore provide only reasonable and not absolute confidence that the risks of failure have been mitigated. As Chief Executive I am responsible for reviewing the effectiveness of the system of internal control operating within the Authority as a whole. My review of the effectiveness of these processes during 2014/15 has taken into account the following:

- The extent to which key strategic and operational risks have been subject to identification and review during the year, together with the adequacy of their related controls and adequate reflection in the Authority's Corporate Risk Register;
- The ongoing review of the adequacy and effectiveness of management arrangements documented in the Corporate Governance Annual Assessment and internal control arrangements;
- The re-assessment in year of the control environment where key service areas / functions have been subject to significant change;
- The extent to which agreed actions arising from internal and external audit reports have been implemented;
- Outcomes and required actions arising from reviews by other bodies including external and statutory inspectorates and the external auditors;
- The ongoing review of compliance with the Authority's Code of Corporate Governance;
- The extent to which joint working arrangements and partnerships have been subject to review in year as to the effectiveness of their governance, control and risk arrangements.

Based on my review, I am satisfied that a sound system of internal control has operated within the Authority throughout the year ended 31 March 2015 and is ongoing.

I confirm that in my opinion the governance, control and risk issues identified in the Annual Assessment are not significant. Areas of improvement have however been identified and these will be implemented during the forward year.

Therefore, there are no significant governance, risk and control issues that require reporting within the Authority's published Annual Governance Statement for 2014/15.

Signed:



Carl Beer, Chief Executive

Date:

31st March 2015.



St. Helens Council

Chairperson
Merseyside Waste Disposal Authority.

cc. Mr Peter Williams
Director of Finance
Merseyside Waste Disposal Authority,
7th Floor,
No1 Mann Island,
Liverpool,
Merseyside,
L3 1BP

Date: 01/4/15

Dear Chair,

Re: Audit Opinion – 2014/15 Financial Year

I write to confirm to Members of the Authority that, on the basis of audit work undertaken during the 2014/15 financial year, and the sampling of transactions, I am not aware of any significant control issues that require bringing to the Authority's attention in relation to the operation of its governance, risk management and internal control framework.

In providing my opinion I remind members that no assurance can ever be absolute and it is inevitable that control issues will arise within the MRWA given its size and scale of operation.

Any control issues arising from our work have been addressed by way of action plans for improvement agreed with management together with specified timescales for implementation. Progress toward the implementation of previously agreed action plans will be updated and presented to the Authority in 2015/16 on a timely basis.

In accordance with our Service Level Agreement and MRWA's reliance upon St Helens Council's financial systems I also confirm that I am satisfied, on the basis of audit work undertaken during the financial year, that the Council continues to maintain a sound control framework and there are no issues I consider require bringing to your attention.

I trust that this meets your requirements

Your Sincerely

Cath Fogarty
Assistant Treasurer
(Regulation and Compliance)

Internal Audit
Town Hall
Victoria Square
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WA10 1HP

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Our ref: CF1201
Your ref:

Statement of Assurance 2014/15

Response to Questions from Merseyside Waste Disposal Authority

- 1. Have the key risks to the achievement of the Company's objectives been subject to identification and review during the year together with the adequacy of related internal controls? Are these reflected in the Company's Corporate Risk Register?**

The key financial risks to the achievement of the company's objectives are identified and reviewed as part of its annual audit.

In operational terms, the accounts are reviewed on an ongoing basis by the executive team, in liaison with the company's Independent Financial Advisors and reported to the Board.

- 2. Have agreed actions resulting from internal quality control reviews been implemented or are still subject to planned implementation?**

MWHL no longer undertakes any operational activities and the principal function is now reduced to providing access to the 3C Arpley contract for MWDA which is agreed monthly with MWDA.

MWHL does however continue to manage a small number of legal claims and has changed its corporate structure to a form more appropriate to its new level of activity. In respect of these activities MWHL has Professional, Legal and Financial Advisors supporting these activities.

- 3. Have agreed actions of Auditor reports been implemented or are still subject to planned implementation?**


Our Auditors have made no recommendations or comments on the company's internal controls and procedures, hence no actions in respect of this are deemed necessary.

- 4. Have agreed actions resulting from key external inspection agencies e.g Environment Agency or any other relevant inspectorates, been implemented or are still subject to planned implementation?**

As far as I am aware, all agreed actions from key inspection agencies have been implemented.

5. In your opinion, are there any significant internal control issues that you consider should be brought to the attention of the Authority?

In my opinion, there are no significant internal control issues that I consider should be brought to the attention of the Authority.



.....
Peter Williams
DIRECTOR

24/3/15
.....

DATE