

**INTERNAL AUDIT - FOLLOW UP OF RECOMMENDATIONS**  
**WDA/25/15**

**Recommendation**

That:

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

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**INTERNAL AUDIT - FOLLOW UP OF RECOMMENDATIONS****WDA/25/15****Report of the Treasurer****1. Purpose of the Report**

- 1.1 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.

**2. Background**

- 2.1 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.

**3. Follow up of internal audit recommendations**

- 3.1 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.
- 3.2 Internal Audit's follow up took account of their from 2013-14 on Corporate Governance as well as their work from 2014-15 including:
- Waste Contract final claim
  - Waste Contract arrangements
  - Community Fund
  - Site management; and
  - Interim Waste Treatment Contracts

- 3.3 For each of the reviews Internal Audit have concluded that the recommendations are on their way to being implemented fully, although the deadline for implementation of the asset register in full is not until after the next full valuation of assets in March 2016.
- 3.4 In respect of the Corporate Governance review from 2013-14 the Internal Audit report provides a helpful commentary on how the Authority's revised arrangements for Performance management are being implemented to help ensure that the Authority's corporate governance is effective in practice.

#### **4. Risk Implications**

- 4.1 The implementation of the internal audit recommendations reduces risks for the Authority. Where the recommendation regarding the asset register is outstanding the risk is not high as there is a commitment to implementing the recommendation fully when the next Authority wide asset valuation is completed.

#### **5. HR Implications**

- 5.1 There are no HR implications associated with this report

#### **6. Environmental Implications**

- 6.1 There are no environmental implications associated with this report.

#### **7. Financial Implications**

- 7.1 There are no new financial implications arising from this report

#### **8. Legal Implications**

- 8.1 There are no legal implications associated with this report

#### **9. Conclusion**

- 9.1 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. Where one recommendation is outstanding action is being taken to address the matter and the risk is considered low at this stage.

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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.