



St. Helens Council

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Chairperson  
Merseyside Recycling and Waste  
Authority.

cc. Mr Peter Williams  
Director of Finance  
Merseyside Recycling  
and Waste Authority,  
7<sup>th</sup> Floor,  
No1 Mann Island,  
Liverpool,  
Merseyside,  
L3 1BP

Date: 24/03/16

Dear Chair,

**Re: Audit Opinion – 2015/16 Financial Year**

I write to confirm to Members of the Authority that, on the basis of audit work undertaken during the 2015/16 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 2016/17 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

A handwritten signature in black ink, appearing to read 'Cath Fogarty'.

Cath Fogarty  
Assistant Director Finance

**Internal Audit**  
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