

**St. Helens Council**

Chairperson
Merseyside Recycling and Waste Authority

cc. Mr Peter Williams
Director of Finance
Merseyside Recycling and Waste Authority
7th Floor
No. 1 Mann Island
Liverpool
Merseyside
L3 1BP

Date: 06/04/17

Internal Audit
Town Hall
Victoria Square
St Helens
Merseyside
WA10 1HP

Contact: Cath Fogarty
cathfogarty@sthelens.gov.uk
Tel: 01744 676885

Our Ref: BA/MRWA00
Your Ref:

Dear Chair,

Re: Audit Opinion – 2016/17 Financial Year

I write to confirm to Members of the Authority, on the basis of audit work undertaken during the 2016/17 financial year and the sampling of transactions, that 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, which have been agreed with management together with specified timescales for implementation. Progress towards the implementation of previously agreed action plans will be updated and presented to the Authority in 2017/18 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.

Yours sincerely,

Cath Fogarty
Head of Finance