



Chairperson  
Merseyside Recycling and Waste Authority

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

Date: 23.03.18

**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 – 2017/18 Financial Year**

I write to confirm to Members of the Authority, on the basis of audit work undertaken during the 2017/18 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.

During 2017/18 the following internal audit reports were presented to Members. Also outlined is the level of assurance given with regard to the adequacy and effectiveness of internal control in relation to the areas under review.

Waste Contract (October 2017)	High Assurance
Waste Contract (March 2018)	High Assurance
Business Continuity	Substantial Assurance
Community Fund	High Assurance
Household Waste Recycling Centres	Substantial Assurance

A review of the Resource Recovery Contract was in progress at the time of writing and if any significant control issues are identified, these will be reported to Members separately.

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 2018/19 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,

A handwritten signature in black ink, appearing to read 'Cath Fogarty', written in a cursive style.

Cath Fogarty  
Head of Finance