



## St. Helens Council

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: 22.03.19

### Internal Audit

Town Hall  
Victoria Square  
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Merseyside  
WA10 1HP

Contact: Caroline Barlow  
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Our Ref:BA/MRWA00  
Your Ref:

Dear Chair,

### **Re: Audit Opinion – 2018/19 Financial Year**

I write to confirm to Members of the Authority, on the basis of audit work undertaken during the 2018/19 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 2018/19 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.

Resource Recovery Contract (17/18)	Substantial Assurance
Waste Contract (October 2018)	High Assurance
Financial Systems	High Assurance
Environmental Management System	Substantial Assurance
General Data Protection Regulations	Substantial Assurance

At the time of writing, reviews of the Resource Recovery Contract (18/19) and Waste Contract (Part 2) were in progress 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.

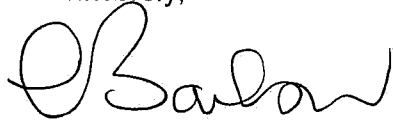
Any control issues arising from our work have been addressed by way of action plans for improvement, which have been agreed with management together with specified timescales for implementation. Progress towards the implementation of previously agreed action plans will be updated and presented to the Authority in 2019/20 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 'C Barlow', written in a cursive style.

Caroline Barlow  
Deputy Director – Finance and Human Resources