

**INTERNAL AUDIT FOLLOW UP**  
**WDA/21/19**

**Recommendation**

That:

1. Members note the management actions taken and planned to address a number of internal audit recommendations.

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**INTERNAL AUDIT FOLLOW UP**  
**WDA/21/19**

**Report of the Treasurer**

**1. Purpose of the Report**

- 1.1 The Authority is required to maintain an effective Internal Audit as a part of its statutory governance arrangements. The Authority's Internal Audit is provided by St Helens Council. The Auditor reviews the arrangements at the Authority and reports to Members on any weaknesses and recommends improvements.
- 1.2 This report brings to Members attention the auditor's assessment of how recommendations made from their reports have been implemented at the Authority.

**2. Background**

- 2.1 Where internal audit review the activities of an organisation and find areas of weakness they will make recommendations designed to give management the opportunity to improve the controls around the system.
- 2.2 Periodically Internal Audit will follow-up how their recommended improvements have been implemented in practice and provide a report so that management and Members can understand whether the proposed improvements have been achieved.

**3. Follow up report**

- 3.1 The internal auditor's summary review of the implementation of recommended improvements is attached at Appendix 1 to this report.
- 3.2 The Auditor has reviewed the implementation of recommendations arising from a number of their reports; these are summarised as follows:

**2016-17**

- **Waste Contract Arrangements** – recommendation - Procedure manuals should be documented of the use of the COGNOS system – *this was drafted in 2017 and has been*

*developed further by July 2019 – further procedure manual development is ongoing.*

- **Household Waste Reception Centres** – recommendation - ANPR systems to be reviewed by Veolia for larger HWRCs – update – *ANPR has been renewed at all larger HWRCs*

#### **2017-18**

- *No outstanding recommendations*

#### **2018-19**

- **Waste Contract arrangements x 2** – *no outstanding recommendations*
- **GDPR** – recommendations re Policy and Privacy notices – *t implemented* – recommendation re. retention periods – *planned to be implemented by December 2019.*
- **EMS** – recommendations re scope of EMS audits; auditor evidence and QA – *implemented..*

3.3 The Auditor has confirmed that in almost every case the recommendations have been implemented in full. Where the recommendations were not yet fully implemented the reasons for that have been identified and the auditor will follow up and report progress in future years.

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

4.1 There are no new risks arising from the auditor's review

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

5.1 There are no new HR implications

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

6.1 There are no new environmental implications

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

7.1 There are no financial implications associated with this report

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

8.1 There are no legal implications associated with this report.

#### **9. Conclusion**

9.1 Internal Audit reviewed the way that their recommended actions have been implemented at the Authority.

- 9.2 The auditor has confirmed that most recommendations have been fully implemented and have identified the progress made where full implementation has not been completed.
- 9.3 There are no Key Issues for Members.
- 9.4 Members are asked to note the management actions taken and planned to address a number of internal audit recommendations.

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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.