



St. Helens Council

Chairperson
Merseyside Recycling and Waste Authority

cc. Mr Peter Williams
Director of Finance
Merseyside Recycling and Waste Authority
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Date: 4th May 2020

Internal Audit
Town Hall
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Contact: Caroline Barlow
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Our Ref:BA/MRWA00
Your Ref:

Dear Chair,

Re: Audit Opinion – 2019/20 Financial Year

I write to confirm to Members of the Authority, based on audit work undertaken during the 2019/20 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 2019/20 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 (Part 2 18/19)	High Assurance
Resource Recovery Contract (18/19)	Substantial Assurance
Waste Contract (Part 1)	High Assurance
Resource Recovery Contract	High Assurance

At the time of writing, reviews of Trade Waste (Limited Assurance) and Waste Contract Part 2 (High Assurance) had been completed and reports will be presented to the next Authority meeting.

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 2020/21.

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, based on 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,

Caroline Barlow
Director, Customer and Digital