

Merseyside Recycling and Waste Authority  
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7 August 2025

Dear Chris

## Merseyside Recycling & Waste Authority: Auditor's report and closure of the audit for 2023/24

We are pleased to be able to advise you that the audit of the Authority's financial statements for the year ending 31 March 2024 and our work on your arrangements for securing economy, efficiency and effectiveness in your use of resources, together with all other work we are required to complete under the Code of Audit Practice, is now complete.

We have issued a disclaimer of opinion due to the backstop on the financial statements and have reported significant weaknesses in the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources as required by the Local Audit and Accountability Act 2014, the National Audit Office's Code of Audit Practice and supporting guidance.

Written recommendations made under section 24 of the Local Audit and Accountability Act 2014 in relation to financial statement production issued on 10 November 2021 remain applicable.

A copy of our auditor's report is attached, which includes our certificate of completion of the audit for the year ended 31 March 2024. Please include this auditor's report in your statement of accounts before publishing it on your website. Please ensure that you do not reproduce the signature of the auditor in any electronic format for any other purpose.

Please note that Regulation 16(1) of the Accounts and Audit Regulations 2015 requires the Authority to publish (which must include publication on its website) a statement:

- that the audit has been concluded
- that the statement of accounts has been published
- of the rights of inspection conferred in local government electors by section 25 of the Local Audit and Accountability Act 2014 and the address at which, and the hours during which, those rights may be exercised.

This statement should be published as soon as reasonably practicable.

Please accept our thanks to everybody at the Authority for your help and support during this year's audit. We have set out below further details regarding the finalisation and publication of the Authority's statement of accounts, which includes the audited financial statements.

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### **Auditor's reports on the financial statements**

We have noted your wish to publish and distribute the statement of accounts, which includes the financial statements, in electronic format. Please note that:

- the examination of the controls over the electronic publication of audited financial statements is beyond the scope of the audit of the financial statements and the auditor cannot be held responsible for changes made to audited information after the initial publication of the financial statements and auditor's report;
- where you wish to publish or distribute the financial statements electronically (separately or within the statement of accounts), you are responsible for ensuring that the publication accurately presents the financial statements and auditor's report on those financial statements. This responsibility also applies to the presentation of any financial information published in respect of prior periods; and
- the auditor's report on the financial statements should not be reproduced or referred to electronically without our written consent.

Please ensure that:

- you publish the financial statements and the auditor's report on those statements together in the statement of accounts;
- you only publish the financial statements accompanied by the "other information" provided to us before we issued our audit report and specifically referred to in our audit report; and
- you do not publish the financial statements accompanied by any other information not provided to us prior to issuing our auditor's report.

Please feel free to contact me if you would like clarification on any point.

Yours sincerely

*Michael Green*

Michael Green

Key Audit Partner

For Grant Thornton UK LLP