



MERSEYSIDE WASTE DISPOSAL AUTHORITY

**At the Audit Committee  
held on 12<sup>th</sup> February 2026**

Present : Cllr Brown  
Cllr Baldwin  
Chris Kelsall  
Liz Luddington  
Curtis Wallace  
Nicola Colquitt  
Tim Shaw

47. **Apologies for Absence**

Apologies for absence were received from Cllr McNabb, Cllr Dickenson and Paula Pocock.

48. **Minutes of the Audit and Governance Meeting held on 22<sup>nd</sup> January 2026**

**Resolved** the minutes of the Authority Meeting held on 22<sup>nd</sup> January 2026 be approved and signed as a correct record.

49. **Declarations of Interests by Members and Officers**

There were no declarations of interest.

50. **WDA09/26 INTERNAL AUDIT WORKPLAN 2026-27 AND PROGRESS  
REPORT 2025-26**

Members were asked to approve the report presented detailing the audit work plan and progress report.

**Resolved that:** The Internal Workplan for 2026-27 was approved and the progress Report for 202526 was noted.

51. **WDA10/26 STATEMENT OF ACCOUNTS 2024-25 AND ASSOCIATED  
AUDIT REPORT**

The Auditors Annual Report was presented. It was noted that all statutory recommendations within the Value for Money Audit have been lifted and that all 6 significant weakness that were identified at the end of 2023/24 had been addressed.

The Audit Findings Report was presented. It was explained that there was a disclaimer of opinion due to limited assurance with regards to previous years' financial accounts not having a full audit. It was also highlighted that:

- the unadjusted misstatement within the Authority's Unusable Reserves and that this was not considered material to the accounts;
- the large volume of prior year adjustments that had been made

Chris Kelsall thanked the auditors for their support during the audit in addressing previous years' errors and ensuring the presentation of the accounts

The unadjusted misstatement was queried by Cllr Brown. Chris Kelshall explained the issue was limited to the Authority's unusable reserves rather than usable reserves and that the finance team would address this in time for the 2025/26 accounts

**Resolved that:**

1. the Statement of Accounts 2024-25 be **approved** - subject to the delegation to the Chair of the Audit Committee, acting in conjunction with the Director of Finance and the external auditor, to make minor adjustments to the supporting notes to the accounts
2. the Auditor's Annual Report and Audit Findings report were **noted**

52. **WDA11/26 CHANGE OF ACCOUNTING POLICIES**

Members were advised of the change in accounting policy. The amendment was a change to the authority's revaluation policy to bring it in line with changes to CIPFA code for the 25/26 financial year.

**Resolved that:** Members Agreed accounting policy be updated to reflect this change.

53. **WDA12/26 RECORD OF ADMINISTRATION DECISIONS TAKEN IN RESPECT OF PROCUREMENT**

Members were asked to note the Administration Decision taken in respect of Procurement.

**Resolved that:** Members noted the Administration Decision taken in respect of Procurement