At the Audit and Governance Committee held 18th June 2026

Present : Cllr Brown
Cllr Baldwin
Danny Mather (DM) - Independent Member
Chris Kelsall (CK) (MRWA)
Liz Luddington (LL) (Grant Thornton)
Curtis Wallace (CW) (Grant Thornton)
Nicola Colquitt (NC) (St Helens Council)
Tim Shaw (TS) (MRWA)
Lesley Worswick (LW) (MRWA)

1. **Apologies**

   No Apologies were received.

2. **Declarations of Interest**

   There were no declarations of interest

3. **Minutes of the Audit & Governance Meeting held on 2nd February 2026**

   Resolved the minutes of the authority meeting held on the 2nd February 2026 be approved and signed as correct.

4. **WDA/25/26 Corporate Policies and Risks Update**

   DM – Suggested amendments to the format to delve into some of the risks that are noted, including cyber, climate change, governance and regulatory risk. Also, suggested including a note at the bottom of the register to include when the risk register was last updated.

   Succession planning was also highlighted as another risk to the authority, given the demographic of its employees.

   Resolved to commend the updated Financial Procedural Rules and Contractual Procedural Rules to the authority
   Noted the proposed anti-fraud, bribery and corruption policy and the corporate risk register.
   Action Risk Register to be included as a standing agenda item for future audit committee meetings

5. **WDA/26/26 Code of Corporate Governance and Annual Governance Statement**

DM – Mentioned that per CIPFA guidance the Monitoring Officer should produce the Corporate Governance Statement and should then be agreed by the Chief Executive.

Action A statement from the monitoring officer will be presented/provided in the June AGM to confirm their agreement.
Resolved members noted and approved the Code of Corporate Governance and commended the approvement plan for 2026/27to the authority for approval.

6. **WDA/27/26 Statement of Accounts 2025-26**

TS – Presented and highlighted

- the Authority's position and increase in reserves.
- key changes in estimates around a review of the authority's Closed Landfill Site Provision.
- changes per CIPFA code for the revaluation of property plant and equipment,
- the Authority had undertaken some full revaluation due to the completion of capital expenditure for its update for Food Waste processing and indexation of its remaining assets.

DM suggested the following changes be incorporated:

- Narrative Statement to include an explanation of the Core Statements
- MRP policy to be reviewed to ensure wording is consistent with current guidance.

CK confirmed these would be incorporated prior to publication.

Resolved members approved the Authority's Draft Statement of Accounts

Action Incorporate amendments as per above

7. **WDA/28/26 MWRA Treasury Management Outturn Report 2025-26**

TS – Presented the report.

MW stated that an explanation of the investment performance would usually be expected and requested whether the Authority's had a Treasury Management Policy Statement.

CK – agreed to follow up with St Helens Council, who undertake Treasury Management activities on the Authority's behalf.

Resolved members commended the treasury management report to the authority.

8. **WDA/29/26 Auditors Report**

CW – Presented the Audit Plan for the 2025/26 account, highlighting that materiality and triviality figures were likely to change as they had been based on the 2024/25 accounts.
CW noted the aim to get the audit work complete in time for the audit committee meeting in November.

LL – Presented the Regaining Assurance Strategy and explained that the authority was in the position to get itself closure to an unmodified opinion within the next 2 years.

Resolved Members noted the external auditors' reports

9. **WDA/30/26 Internal Audit Progress Report 2025-26**

CK provided an update to the report explaining that the opinion on the IT Cyber Security shown in 3.2 had been updated from Limited Assurance to Reasonable Assurance. As the draft report had been finalised and updated after the submission of papers.

Resolved members noted the Internal Auditors progress report.

10. **WDA/31/26 Administrative Decisions in Respect of Procurement 2025/26 – 2026/27**

CK – Presented the report and provided and update that the figure for the variation to the existing contract came in less than expected for £68,000 rather than the £77,000 presented.
CK – noted that the procurement of the ecology services was not strictly and Admin decision as the work is in fact covered under the terms of WSP's existing contract.

Resolved members noted administrative decisions that had been made since the previous audit committee meeting.