INTERNAL AUDIT PLAN 2026-27
WDA/39/26

Recommendation

That:

1. Committee members note the update in respect of the Internal Audit Plan for 2026-27.

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Report of the Director of Finance

1. Purpose of the Report

1.1 Internal Audit plan their work annually to provide assurance about governance arrangements at the Authority. The 2026/27 plan was approved by this Committee on 12 February 2026. An update is attached as an appendix to this report together with the status in respect of outstanding recommendations pertaining to previous audits.

2. Background

2.1 The Authority is required to maintain an adequate and effective Internal Audit both to comply with statutory requirements and to provide assurance that its governance arrangements are as robust as they should be. The Authority's Internal Audit is provided by St Helens Council as a part of the annual Service Level Agreement.

2.2 Each year Internal Audit reviews the risk environment at the Authority and identifies the key areas where an independent review is required to confirm the adequacy and effectiveness of the arrangements in place and to make recommendations for improvements where appropriate. This is summarised in an annual Internal Audit Plan.

3. Internal Audit Plan 2026-27

3.1 The approved plan was drawn from discussions with the Senior Leadership Team at the Authority as well as Internal Audit's knowledge and experience of the governance arrangements and key controls at the Authority.

Merseyside Waste Disposal Authority
26th November 2026

3.2 The 2026-27 Internal Audit plan covers the following areas:

- Contract Management – Resource Recovery Contract (high risk)
- Financial monitoring (medium risk)
- Data Protection (medium risk)
- Corporate Governance (medium risk)

3.3 The update is attached at Appendix 1 to this report. A list of outstanding actions from previous reports is attached at Appendix 2. No significant actions remain outstanding.

4. Risk Implications

4.1 An adequate and effective Internal Audit is a statutory requirement which also provides assurance to Members that governance arrangements are in place and working effectively. Without a risk based audit plan to direct Internal Audit's work they may not contribute to the Authority's governance arrangements effectively, so it is important that a plan is approved by the Authority prior to the commencement of substantive Internal Audit work.

5. HR Implications

5.1 There are no HR implications

6. Environmental Implications

6.1 There are no environmental implications associated with this report.

7. Financial Implications

7.1 The budget for the Internal Audit work was included in the budget approved by the Authority for 2025-26. There are no other financial implications.

8. Legal Implications

8.1 The responsibility to maintain an adequate and effective system of internal audit of the Authority's system of internal control, in accordance with proper internal audit practices, rests with the Director of Finance of MRWA under Section 73 of the Local Government Act 1985 and the requirements of the Accounts and Audit Regulations 2015 (Part 2 section 5). This plan shows Members how the responsibility is to be discharged during 2025-26.

9. Conclusion

9.1 Members are requested to note and approve the Internal Audit plan for 2025-26.

10. Appendices

Appendix 1: Internal Audit Progress report

Appendix 2: Outstanding actions from previous audits

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There are no background documents to this report are open to inspection in accordance with Section 100D of The Local Government Act 1972.