

INTERNAL AUDIT REPORT
WDA/15/11

Recommendation

That:

1. Members note the content of the Internal Auditor's report

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Report of the Treasurer

1. Purpose of the Report

- 1.1 To present Members with the findings of the Internal Auditors in relation to their work to review Waste Contract arrangements.

2. Background

- 2.1 The Authority's Internal Audit service is provided by St Helens Council and each year an Audit Plan is agreed with the Treasurer and approved by Members.
- 2.2 A part of the plan for 2010-11 was for Internal Audit to continue to review the Authority's arrangements for managing Waste Contracts; in addition the plan allowed for the review of aspects of the Authority's Corporate Services.
- 2.3 The findings of the review and the auditor's recommendations are presented in this report. The full report of the Internal Auditor is attached as Appendix 1 to this report.

3. Report Body

- 3.1 The Internal Audit review of the Authority's Waste Contract arrangements and Corporate Services was planned to take into account:
- The Waste Management and Recycling Contract (WMRC);
 - The 3 Landfill Contracts; and
 - Corporate Services (Procurement and Human Resources).
- 3.2 It was considered important to review the adequacy of the arrangements during the period of transition from one group of contracts to another.

- 3.3 The Internal Auditor's opinion was that appropriate key controls were in place and that they were operating effectively in the management of Waste Contracts.
- 3.4 The review of Human Resources and Procurement confirmed that adequate controls were in place, but in each case a number of recommendations have been agreed with management to improve the control framework for the Authority.

4. Risk Implications

- 4.1 The work carried out by the Internal Auditor assists the Authority in ensuring that appropriate internal control arrangements are in place and that these are operating effectively.
- 4.2 Failure to act on the recommendations made by the auditor may affect the ability of the Authority to ensure that effective arrangements continue.

5. HR Implications

- 5.1 There are no HR implications associated with this report

6. Environmental Implications

- 6.1 There are no environmental implications associated with this report.

7. Financial Implications

- 7.1 There are no financial implications associated with this report

8. Conclusion

- 8.1 Members are asked to note the findings and recommendations received from the Internal Auditor and to note the agreed actions.

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The background documents to this report are open to inspection in accordance with Section 100D of The Local Government Act 1972 - Nil.