

At a meeting of the West London Waste Authority - Audit Committee held on Friday 26 January 2018 at 10.00 am at the Committee Room 5, Harrow Civic Centre, Station Road, Harrow, HA1 2XY.

**Present:**

Councillor Amritpal Mann (Chair)

Councillor Keith Burrows and Councillor Eleanor Southwood  
Andrea White (Independent Person)

**44. Apologies for absence**

There were no apologies received.

**45. Declarations of interest**

**RESOLVED:** To note that there were no declarations of interests made by Members.

**46. Minutes of the meeting held on 22 September 2017**

**RESOLVED:** That the minutes of the meeting held on 22 September 2017 be taken as read and signed as a correct record.

**47. Matters Arising**

Minute 40 - West London Waste Audit Results report

Jay Patel, Head of Finance, reported that the additional audit fee had been agreed as £10,400 which, in his opinion was a realistic amount for the additional work undertaken by the auditors.

**48. Internal Audit - Final Assurance Report 2017/18**

Martyn White, Internal Auditor, introduced the four assurance reports and outlined the results.

In response to questions, the Members were advised that

- in relation to validity of staff expense claims, the cleared amount was more than the receipt and that there were no significant concerns in relation to fraud;
- there was an annual reconciliation process for petty cash but there was a recommendation to remove this facility;
- in relation to Contract Management, a weakness had been identified but management had taken action which had addressed the concerns;
- in relation to weighbridges, an annual calibration certification was to be requested every January;
- the VNML contract was a legacy contract and management would work with the company to resolve the issues.

**RESOLVED:** That the report be noted and an update on the VNML contract be submitted to the next meeting.

**49. Risk Register**

Members received a report which provided the Authority's updated Risk Register.

Jay Patel, Head of Finance, outlined the content of the report and explained that even a small risk may impact and result in a change to 'amber' status. Emma Beal, Managing Director, added that there would be a review of the performance of the waste treatment contracts with an update submitted to the next meeting.

**RESOLVED:** That the content of the Risk Register be noted.

**50. External Audit Planning Report - Year ended 31 March 2018**

Members received the Audit Planning report for the year ended 31 March 2018.

Jay Patel, Head of Finance, highlighted that Ernst and Young, the Authority's auditors, had indicated that there would be a focus on the waste data management system, the valuation of properties and SERC. The auditors had also highlighted risks that they felt were significant.

In response to a question on migration of systems, Members were advised that the auditors would consider two systems, one of which had been completed and the second was due for completion at the end of February. Ernst and Young had requested project plans, held discussions with the project manager for the finance system and met with the Managing Director, Treasurer and Head of Finance in relation to testing dates.

**RESOLVED:** That the report be noted.

**The meeting finished at 10.25 am.**

The minute taker at this meeting was Alison Atherton.