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**Notice of the Commencement of the Period for Exercise of Public Rights**

**MERSEYSIDE WASTE DISPOSAL AUTHORITY**

**AUDIT OF ACCOUNTS YEAR ENDED 31 MARCH 2022**

**Local Audit and Accountability Act 2014**

**Accounts and Audit (England) Regulations 2015**

**The Accounts and Audit (Coronavirus) Amendments Regulations 2021**

Notice is hereby given under the above regulations that the unaudited Statement of Accounts of Merseyside Waste Disposal Authority (which may be subject to change) for the year ended 31 March 2022 are published on this website: [**www.merseysidewda.gov.uk**](https://www.merseysidewda.gov.uk/)Page: [**https://www.merseysidewda.gov.uk/governance-and-finance/accounts-audit-budget/**](https://www.merseysidewda.gov.uk/governance-and-finance/accounts-audit-budget/)

Due to the COVID-19 pandemic the Ministry of Housing, Communities and Local Government confirmed changes made to the Accounts and Audit Regulations 2015. The Accounts and Audit (Coronavirus) Amendments Regulations 2021 has extended the statutory deadlines for the production and audit of the 2021/22 accounts. This change anticipated the impact of closed offices, potential staff absences and all staff involved in production of the statutory accounts working from home.

The publication date for audited accounts has moved from 31 July to 30 September 2022 for all local authority bodies. To give authorities more flexibility, the requirement for the public inspection period to include the first 10 working days of June has been removed. Instead, local authorities must start the public inspection period on or before the first working day of August 2021.

Merseyside Waste Disposal Authority (“the Authority”) Accounts are subject to external audit by Andrew Smith for and on behalf of Grant Thornton LLP, Royal Liver Building, Liverpool, L3 1PS.

**Members of the public and local government electors have certain rights in the audit process:**

1. From 1st August 2022 for a period of 30 working days any person may inspect the Accounts, Annual Governance Statement and Narrative Report of the Authority for the year ended 31 March 2022 and certain related documents (comprising books, deeds, contracts, bills, vouchers and receipts). The Accounts and associated documents would normally be available for inspection at No 1 Mann Island, Liverpool, L3 1BP, however, due to the ongoing impact of COVID-19, alternative arrangements may need to be made.
2. A notice of intention to inspect the accounting records and other documents should be given in writing and sent to the Director of Finance, MWDA, 7th Floor, 1 Mann Island, Liverpool L3 1BP. Email: [**Peter.williams@merseysidewda.gov.uk**](mailto:Peter.williams@merseysidewda.gov.uk)
3. At the request of a local government elector for any area to which the Accounts relate, the local auditor must give the elector, or any representative of the elector, an opportunity to question the auditor about the accounting records. Please contact the auditor at the address given above, to make arrangements to ask any questions.
4. In accordance with Section 26 and 27 of the Act a local government elector for the area of the Authority, or his/her representative, may object to an area of the Authority Accounts if it concerns a matter in respect of which the auditor could make a public interest report. Written notice of a proposed objection and the grounds on which it is made must be sent to the auditor at the address given above and copies to the Authority at the address given below.

**Merseyside Waste Disposal Authority**  
**7th Floor, No 1 Mann Island**  
**Liverpool**  
**L3 1BP**

**Email:**[**enquiries@merseysidewda.gov.uk**](mailto:enquiries@merseysidewda.gov.uk)

**Web:**[**www.merseysidewda.gov.uk**](https://www.merseysidewda.gov.uk/)