

September 24th, 2025

Notice Of Meeting

You are requested to attend a Meeting of the

Mid and East Antrim Audit & Scrutiny Committee

to be held on **Thursday, 25th September 2025 at 6:30 pm** in **Council Chamber, The Braid, 1-29 Bridge Street, Ballymena** and **via remote access**.

Yours sincerely



Valerie Watts
Interim Chief Executive, Mid and East Antrim Borough Council

Agenda

1 NOTICE OF MEETING

2 APOLOGIES

3 DECLARATIONS OF INTEREST

Members and Officers are invited to declare any pecuniary and non-pecuniary interests, including gifts and hospitality, they may have in respect of items on this Agenda.

4 ITEMS FOR CONSIDERATION/DECISION

4.1 Scrutiny Update – Reception - circulated (23.09.25)

📎 *Notes of Scrutiny Review Panel Reception 29 Sept 2025.pdf*

Page 1

📎 *Reception Scrutiny Review Panel Draft Terms of Reference.pdf*

Page 5

4.2 Internal Audit Progress Report - circulated

📎 *MEABC 24-25 Audit and Scrutiny Committee IA Progress Report - September 2025 (for issue).pdf*

Page 6

4.3 Internal Audit Policing and Community Safety Partnership (PCSP) - circulated

📎 *MEABC - PCSP - Final Draft Report (for issue).pdf*

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5 ITEMS FOR RECOMMENDATION TO COUNCIL

None

6 TABLED QUESTIONS

None

Closed Committee - In accordance with Council policy, representatives of the Press will not be in attendance for this section of the Meeting.

7 ITEMS FOR CONSIDERATION/DECISION - CLOSED COMMITTEE

7.1 Report to Those Charged with Governance - circulated

📎 *Cover Letter RTTCWG.pdf*

Not included

7.2 Statement of Accounts 2024-2025 – Sign off - circulated

Statement of Accounts 2024-2025.pdf

Not included

Appendix 1 - Draft Audited Mid and East Antrim Borough Council Accounts year ended 31 March 2025.pdf

Not included

Appendix 2 - Reconciliation of draft accounts presented at 30 June to final audited figures.pdf

Not included

8 ITEMS FOR RECOMMENDATION TO COUNCIL - CLOSED COMMITTEE

None

9 TABLED QUESTIONS - CLOSED COMMITTEE

None

Open Committee

10 FORWARD PLAN FOR AUDIT & SCRUTINY COMMITTEE

Forward Plan A&S (September 2025).pdf

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Notes of Scrutiny Review Panel - Reception Function on Friday 29 September 2025 at 10.00am via Teams

Present: Ald T Gordon, Ald P Reid, Cllr C Harwood (from 10.15am) , Siobhan Fisher (SF), Philip McKinney (PMcK), Claire Connor (CC)

Item	Action	Officer
1	Welcome and Introductions	
	In the absence of 2 members of the panel, it was agreed to continue with the meeting. The Assistant Director of Citizen Focus (SF) welcomed everyone to the first meeting of the Scrutiny Review of Mid and East Antrim Borough Councils Reception Function.	
2	Apologies	
	Apologies were received from Cllr R Beggs	
3	Declarations of Interest	
	No declarations were received.	
4	Election of Chair	
	Ald Gordon agreed to take the position of Chair.	
5	Draft Terms of Reference	
	SF referred to the circulated Terms of Reference and explained the purpose of the Review Panel. Ald Gordon then guided Members through the objectives of the Review Panel.	

	<p>Following discussion, Members raised concerns regarding the current telephone system, IT, Dog Licensing Payments and calls not getting answered when transferred to departments.</p> <p>Cllr Harwood joined the meeting at 10.15am and was updated on the nomination of Ald Gordon to take up the position as Chair, to which she agreed.</p> <p>The Customer Services and Digital Manager, Philip McKinney (PMcK) gave a short presentation to the panel.</p> <p>Points discussed included:</p> <ul style="list-style-type: none"> • Reception duties at the 3 main sites (Carrickfergus, Larne and Ballymena) • call handling, • dog licencing, • waste transactions • Financial administration <p>Following discussion a number of issues were raised.</p> <p>PMcK highlighted the need to realign the procedures at all 3 Council sites, including cash handling and administration procedures to allow for a more seamless covering arrangement when staff from one area cover at another area.</p> <p>Members raised their concerns regarding the security risk to staff handling large sums of cash at reception.</p> <p>The Officer highlighted the need for additional staff cover for annual / sickness leave and suggested that this may be possible with the advent of more generic admin roles and establishment of a customer hub team.</p>	
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	<p>With regard to the Dog Licensing, it was suggested that one department deal with the entire dog licencing process, include online and in person transactions. PMcK informed that he was looking at the current dog licencing system to identify issues that are making it difficult for customer to complete transactions.</p> <p>SF raised the issue of proof of ID when claiming a concession rate for dog licencing. At present customers are required to present ID in person to reception. This means the system cannot be utilised for all dog license transactions and this is one of the factors leading to in person attendance and cash transactions at receptions.</p> <p>The Officer highlighted the need for a more streamlined waste payment process where the request and payment for bins / bulky lifts etc... were carried out by one department.</p> <p>PMcK informed of the need for the Councils current Telephone Hunt Groups to be amended to ensure callers were transferred to the relevant staff within each department. It was also suggested that Jabber be configured on all relevant laptops to allow phones to be answered when staff work remotely.</p> <p>The Officer also discussed enhancing the established customer charter to include specific performance standards with relevant training for staff.</p> <p>Members suggested that the Officer look at the possibility of using AI for certain customer service functions. SF informed that this was part of the bigger Council strategy and would be investigated in due course.</p>	
	PMcK agreed to share the presentation with Members of the Panel	PMcK
	PMcK agreed to	

	<ul style="list-style-type: none">• identify further issues,• document current MEA reception procedures and• research the reception functions / procedures carried out by other Northern Ireland Councils. <p>Members suggested looking firstly at the cash handling procedures as this was an immediate security risk.</p>	PMcK
5	Date of Next Meeting	
	<p>The Chair commended the Officers for a very useful review and thanked everyone for attending.</p> <p>Date and time of next meeting to be arranged once field work has been completed.</p>	

Meeting concluded at 11.22am.

Scrutiny Review Panel - Reception Function

Terms of Reference

1. Purpose

The purpose of the Panel is to review the reception function within the Council.

2. Objectives

- To outline key duties and responsibilities of receptionists.
- To identify any weaknesses / issues with how current function operates.
- To undertake fieldwork to review how reception function operates in other NI Councils.
- To identify and recommend some key short-term, medium-term and long-term actions to enhance the reception service offering within the Council

3. Membership

Ald T Gordon
Ald P Reid
Cllr R Beggs
Cllr C Harwood
Siobhan Fisher, Assistant Director - Citizen Focus
Philip McKinney, Customer Service & Digital Strategy Manager

4. Meeting arrangements

The Panel will meet as and when required.

5. Reporting structure

The Panel will report and make recommendation to the Audit & Scrutiny Committee.

The Working Group will be required to complete its objectives within 2 months with a report to the Audit & Scrutiny Committee on 16th December 2025.



Mid and East Antrim Borough Council
Audit and Scrutiny Committee Progress Report

September 2025



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Progress to Date

Summary Status of the 2025/26 Plan



Progress to Date

Summary Status of the 2025/26 Plan

We have continued delivery of our 2025/26 Internal Audit Plan. An overview of our progress for the year to date (as at 19th September 2025) is set out below:

Final Report	Draft Report	Fieldwork	Planning	Yet to Commence	Canceled/Deferred	Total
2	-	-	3	1	-	6

Since the May 2025 Audit and Scrutiny Committee meeting we have:

- Completed the Policing and Community Safety Partnership (PCSP) review.
- Commenced planning for the Cyber Security review.
- Commenced planning for the Procurement review.
- Commenced planning for the Waste Management review.

Further detail on reviews is provided in **Appendix 1**.

Final Reports

Summary of Findings Identified

Final Report

Polling and Community Safety Partnership (PCSP) Review

Background

This was an assurance review of the controls in relation to the PCSP governance arrangements and the controls in place for the management of PCSP grants and tendering processes.

Overview

In order to complete this engagement, we used the following:

- 1 Discussions with key members of staff involved in the PCSP, including the Acting Head of Community Planning and Development, the Acting Community Planning & Development Manager and the District Electoral Area (DEA) Manager, to walkthrough key processes.
- 2 Reviewed key documentation such as policies and procedures which related to PCSP governance including documentation relating to the Annual
- 3 Action Plan.
- 4 Reviewed documentation relating to the management of grants and to the tendering process, as well as any relevant budgetary information, project expenditure reports and supporting evidence of expenditure relevant to these areas.
- 5 Performance of a limited programme of sample testing for funding awarded by the PCSP including tender and small grant application evaluations, quarterly project progress reporting, and payments made against tenders and grants awarded in 2024/25.
- 6 Held a close out meeting with relevant stakeholders to discuss any review outcomes.
- 7 Preparation of a draft report.
- 8 Preparation of a final report, including management action plans in response to any recommendations.



Overall Rating

As a result of our audit a **satisfactory** level of assurance was provided.

Findings

There were no **Priority 1** or **Priority 2** findings identified during our review.

There was one **Priority 3** finding identified during our review. This can be summarised as follows:

- Incomplete Terms of References (TOR) for the following subgroups;
 - Drugs and Alcohol subgroup
 - Anti-Social Behaviour subgroup

Appendix I

Progress to Date

Progress to Date

Update on Annual Internal Audit Plan – 2025/26

In this section we have provided an overview of our progress regarding the 2025/26 Internal Audit Plan as at 19/09/2025.

Review Area	Sponsor	Planned Days	Audit Status	Assurance Level	Planned Start Date	Actual Start Date	Notes
Strategic							
Cyber Security	Interim Director of Corporate Services	15	Planning commenced	–	October 2025	–	Planning meeting held - draft terms of reference to be issued.
Operational							
Policing and Community Safety Partnership (PCSP)	Director of Community / Head of Community Planning and Development	8	Final report	Satisfactory	w/c 28 th July 2025	w/c 4 th August 2025	Final draft report issued on 16/09/2025. To be presented to the September Audit and Scrutiny Committee.
Labour Market Partnership (LMP)	Director of Development / Head of Economic Development	8	Final report	Satisfactory	w/c 22 nd April 2025	22nd April 2025	Final draft report presented to the May Audit and Scrutiny Committee.
Waste Management	Director of Operations	10	Planning commenced	–	w/c 3 rd November 2025	–	Planning meeting held on 18/09/2025. Draft terms of reference to be issued.

Progress to Date

Update on Annual Internal Audit Plan – 2025/26

In this section we have provided an overview of our progress regarding the 2025/26 Internal Audit Plan as at 19/09/2025.

Review Area	Sponsor	Planned Days	Audit Status	Assurance Level	Planned Start Date	Actual Start Date	Notes
Financial							
Procurement	Interim Director of Corporate Services	15	Planning commenced	-	w/c 5 th January 2026	-	Planning meeting held on 11/09/2025. Draft terms of reference to be issued.
Other Areas							
Follow-ups	Interim Director of Corporate Services	5	Planning to commence	N/A	w/c 2 nd February 2026	-	Planning to commence.

Changes to the Internal Audit Plan and AOB

Amendments and AOB to be noted by the Audit and Scrutiny Committee

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We have no other business to present however would be happy to discuss any other business that Mid and East Antrim Borough Council may wish to consider.

Appendix II

Statement of Responsibility

Statement of Responsibility

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We take responsibility for this report which is prepared on the basis of the limitations set out below. The matters raised in this report are only those which came to our attention during the course of our Mid and East Antrim Borough Council's management, and we do not accept responsibility for such information and have not performed any substantiation or external confirmation procedures to establish its accuracy or completeness.

Recommendations for improvements should be assessed by the you (Mid and East Antrim Borough Council) for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

This document is confidential and prepared solely for your information and that of other beneficiaries of our advice listed in our engagement letter. Therefore, you should not refer to or use our name or this document (in whole or in part) for any other purpose, disclose them or refer to them in any prospectus or other document, or make them available or communicate them to any other party without our prior authorisation. No other party is entitled to rely on our document for any purpose whatsoever and thus we accept no liability to any other party who is shown or gains access to this document.

Deloitte

Belfast

September 2025



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Mid and East Antrim Borough Council

Review of Policing Community Safety Partnership (PCSP)

September 2025

This document is a draft report. This document is confidential and is issued to a limited circulation for discussion only. Matters of fact and opinion have yet to be fully clarified and finalised. Details may change between this draft and the final report. It is not intended that management rely on the contents of this document until a final report is issued.

Matters noted in this draft report are only those, which came to our attention up to this point of our work and are not necessarily a comprehensive statement of all issues that exist, or all actions that might be taken. This draft report is made solely to Mid and East Antrim Borough Council for discussion purposes only.

We do not accept or assume responsibility for our work to anyone other than Mid and East Antrim Borough Council. This draft document must not be circulated or referred to without our express written consent.



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Version Control:

Version:	Issued by:	Date:
Draft Report V1	Deloitte	10/09/2025
Final Draft Report	Deloitte	16/09/2025

1. Overview

1.1 Introduction

The 2025/26 Annual Internal Audit Plan included provision for an assurance review of controls in relation to the PCSP governance arrangements and the controls in place for the management of PCSP grants and tendering processes. The Council is required by the Joint Committee for the PCSP to have an internal audit of the PCSP on an annual basis.

1.2 Purpose/Definition

PCSPs are statutory bodies. There is one Policing and Community Safety Partnership in each Council area, which comprises a total of 14 PCSPs across Northern Ireland. PCSPs have a range of duties which are set in legislation:

- Consult and engage with the local community on the issues of concern in relation to policing and community safety. Each PCSP has a Policing Committee with a distinct responsibility to provide views to the relevant district commander and the Policing Board on policing matters;
- Identify and prioritise the particular issues of concern and prepare plans for how these can be tackled;
- Monitor the performance of the police and work to gain the co-operation of the public with the police in preventing crime; and
- Deliver a reduction in crime and enhance community safety in each district, directly through interventions, through the work of delivery groups or through support for the work of others.

Each PCSP is comprised of political members (Councillors), independent members appointed by the Policing Board and representatives from designated public bodies (such as Health, Probation, Education and Policing). Each PCSP is administratively supported by the local council to which it belongs, and the joint sponsors are the Department of Justice and the Northern Ireland Policing Board (with PCSP oversight maintained through a Joint Committee). Each PCSP has a Policing Committee made up of political and independent members which carries out a distinct role in relation to policing functions. PCSPs may also establish sub-groups to address particular community safety issues.

The Mid and East Antrim (MEA) PCSP delivers its initiatives through two delivery mechanisms:

- Small grants; and
- Tenders.

1.5 Approved Objectives

The scope of this review focused on a review of the control framework in order to assess the design and operational effectiveness of controls with regards to the management of PCSP grants, the tendering process and the governance arrangements in place. We also undertook a follow-up review of the implementation of the recommendations made as a result of the Internal Audit of the Council PCSP in 2024/25.

The objectives of the Internal Audit were to:

- Determine whether up-to-date terms of reference are in place for the PCSP, Policing Committee and each of the relevant sub-groups
- Determine whether a training plan is in place for PCSP members, including an induction programme.
- Verify that a PCSP action plan has been developed which addresses the discharge of the Partnership's statutory duties and objectives.
- Determine whether there is adequate monitoring and reporting of expenditure under the grants, tenders and direct award contracts to ensure that funds will be spent as planned within the year and to identify any funding that cannot be used at an early stage.
- Determine whether the annual Outcomes Based Approach evaluation of projects was completed for 2024/25 and reported to the Partnership and Joint Committee.
- Determine whether there was an adequate framework in place for the awarding of grants in 2024/25, including determining whether:
 - Open calls for applications were made or there was a clear, approved decision-making process for direct grants provided;
 - Clear grant programme and application assessment criteria were publicised and complied with during the assessment process;
 - There was adequate documentation of the grants application assessment process and decisions made and all decisions were approved by the PCSP prior to Letters of Offer being issued.
- Determine whether the payment of grant claims for 2024/25 was adequately controlled to ensure that payment was made only for items or activities approved in the grant application, at the values approved and with sufficient supporting evidence of the expenditure.
- Determine whether there was an adequate framework in place to facilitate the tendering process in 2024/25, including determining whether:
 - The tender process was in line with Council procurement policy;
 - Clear tender programme and application assessment criteria were publicised and complied with during the assessment process;
 - There was adequate documentation of the tender application assessment process and decisions made and all decisions were approved by the PCSP prior to Letters of Offer being issued;
 - Procurement documentation is available and complete on project files, including supporting evidence of advertising and the required number of quotes to be sought, as well as signed conflict of interest forms.
- Determine whether payments made against tenders awarded in 2024/25 were appropriate and in line with the tender agreement.
- Determine whether payments made against tenders awarded in 2024/25 were supported by sufficient evidence of activity, and that value for money was sought for smaller expenditure.
- Determine the implementation status of the recommendations which were made as a result of the Internal Audit of the PCSP in 2024/25.



1.2 Approach

In order to complete this engagement, we used a combination of the following:

- Met with relevant stakeholders in relation to the PCSP including the DEA Manager.
- Reviewed key documentation such as policies and procedures which related to PCSP governance including documentation relating to the Annual Action Plan.
- Reviewed documentation relating to the management of grants and to the tendering process, as well as any relevant budgetary information, project expenditure reports and supporting evidence of expenditure relevant to these areas.
- Performance of a limited programme of sample testing for funding awarded by the PCSP including tender and small grant application evaluations, quarterly project progress reporting, and payments made against tenders and grants awarded in 2024/25.
- Held a close out meeting with relevant stakeholders to discuss any review outcomes.
- Preparation of a draft report.
- Preparation of a final report, including management action plans in response to any recommendations.

Our sole source for information has been management information and representations. We do not accept responsibility for such information and have not performed any substantiation or external confirmation procedures to establish its accuracy.

Our work was performed in accordance with the Deloitte Internal Audit Methodology which is consistent with the standards of the Chartered Institute of Internal Auditors. Our work was carried out during July and August 2025.



1.5 Summary of findings

In **Section 2** we have set out our detailed findings and recommendations arising from our review. Our findings have been graded using the scale outlined in **Appendix 1**. The number of findings by risk grade can be summarised as follows:



There were no **Priority 1** or **Priority 2** findings identified during our review.

There was one **Priority 3** finding identified during our review. This can be summarised as follows:

- Incomplete Subgroup Terms of References (TOR) (see **Section 2.1**)

Full details of the issues may be found in **Section 2**.

In **Section 3** we have set out our findings from the review of implementation of the recommendations from the Internal Audit of the PSCP completed in 2024/25.

There was one **Priority 2** recommendation, and two **Priority 3** recommendations open from the Internal Audit of the PSCP in 2024/25. At the time of our fieldwork for this report, we determined that the **Priority 2** recommendation had been fully implemented, one of the **Priority 3** recommendations was partially implemented and one of the **Priority 3** recommendations had been fully implemented.



1.6 Conclusion

Overall, there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.

Consequently, on the basis of the Internal Audit work undertaken, we have given a **Satisfactory** level of assurance that the system objectives will be achieved. Refer to **Appendix I** for a definition of the assurance level given.

DRAFT



2. Detailed findings and recommendations

2.1 Incomplete Subgroup Terms of Reference (TOR)

Finding:	Recommendation	Priority
<p>We reviewed TORs in place for each of the following three subgroups to the PCSP:</p> <ul style="list-style-type: none"> • Drugs and Alcohol subgroup; • Anti-Social Behaviour subgroup; and • Domestic Violence and Sexual Abuse subgroup. <p>We noted that:</p> <ul style="list-style-type: none"> • There is no documented review or approval of the Drugs and Alcohol subgroup TOR. • The Antisocial Behaviour and the Drugs and Alcohol subgroup TOR do not include defined review cycles. • The membership section of the Antisocial Behaviour Subgroup's TOR is blank. <p>Potential Impact</p> <ol style="list-style-type: none"> 1. There is a risk without frequent scheduled review, the TOR may be out of date and not reflect the current purpose and responsibility of the group. 2. Without defined membership, there is a risk of a lack of clarity on remit of responsibilities leading to risk of a lack of accountability. 	<p>The Council should ensure all PCSP subgroup TORs include the following:</p> <ol style="list-style-type: none"> 1. Membership; 2. documented review; 3. approval and review cycles. 	
Management response		
Action Plan	Owner/ Title	Target Date of Implementation
Management will implement this recommendation.	DEA Manager	March 2026



3. Follow-Up of Prior Year Priority 3 Recommendation

In this section, we have set out our findings from the review of implementation of one Priority 2 and two Priority 3 recommendations from previous PCSP Internal Audits. **Table 3.1** below provides a summary of our findings as a result of our follow-up testing.

Table 3.1

Original Finding Details	Recommendation	Priority Rating	Agreed management action	Our assessment as at September 2025
<p>We reviewed the following policies and did not receive any evidence of their documented review and approval:</p> <ul style="list-style-type: none"> • Procurement Policy (last reviewed June 2023); • Fraud Policy (dated April 2023) and; • Fraud Response Plan (dated April 2023). 	The Council should ensure that the specified policies are periodically reviewed, approved, and updated to include document version controls.	3	The policies detailed are council corporate policies and sit outside the PCSP's area of responsibility. Corporate Council policies will be reviewed annually.	<p>Partially Implemented</p> <ol style="list-style-type: none"> 1. We noted that the updated Procurement Policy is currently in draft format and is scheduled for approval in October 2025. 2. Fraud Policy approved in June 2025. 3. Fraud Response Plan approved in June 2025. <p>Updated target implementation date: 31st October 2025</p>
<p>We obtained the training attendance monitoring spreadsheet and noted that the "date completed" was not completed for any PCSP members for the following external-led training sessions:</p> <ul style="list-style-type: none"> • PCSP Training • OBA Online Training • Collaborative Decision-Making Training 	The Council should ensure that the date training was completed is recorded in the training monitoring spreadsheet.	2	Officers will ensure that this oversight is addressed. We will ensure all administration staff working on the PCSP function are briefed with respect to the requirement to centrally record all external and internal training completed by the PCSP members	<p>Fully Implemented</p> <p>We reviewed a copy of the updated training schedule and attendance log and confirmed that this records details of each training including date and location against which attendance is recorded. Therefore, this recommendation has been assessed as fully implemented.</p>

Original Finding Details	Recommendation	Priority Rating	Agreed Management Action	Our assessment as at September 2025
<p>Project managers are required to submit progress reports ("report cards") on a quarterly basis to the DEA Manager for approval and they will be used to complete quarterly reports for submission to DoJ and NIPB.</p> <p>We obtained evidence that the quarterly reports were submitted to DoJ however we noted that they were not signed as reviewed by the DEA Manager.</p> <p>Further, we noted that the following sections had not been completed on the Q3 or Q4 report cards for the ONUS Safe Locations Campaign Project:</p> <ul style="list-style-type: none"> • Baseline • Story behind the baseline <p>Data development agenda</p>	<p>The Council should ensure:</p> <ol style="list-style-type: none"> 1. A process is implemented for the review and approval of project quarterly report cards submitted to the DEA Manager. 2. All quarterly report cards submitted by projects are fully completed by projects. 	3	<ol style="list-style-type: none"> 1. Officers will introduce an additional procedure of the Manager adding an electronic signature to the Progress Reports prior to the submission of the completed reports to DoJ. 2. Officers will be briefed on the requirement for all sections of the report card to be completed prior to submission to the Manager for final sign off. 	<p>Fully Implemented</p> <ol style="list-style-type: none"> 1. We reviewed copies of the quarterly returns provided by partners (as per Action Plan) and confirmed that the PCSP Manager signs off on Quarterly Report Cards prior to presentation to Joint Committee. 2. We reviewed a copy of the quarterly outcomes-based report cards for each of the six sample projects selected for review and confirmed that each of the report cards were fully completed. <p>Therefore, this recommendation has been assessed as fully implemented.</p>



4. Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below. The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. This report is not based on an attest engagement. We have relied on information provided by Mid and East Antrim Borough Council's management and we do not accept responsibility for such information and have not performed any substantiation or external confirmation procedures to establish accuracy or completeness.

Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

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Appendix I: Reporting Definitions

Assurance Level

For each report delivered in the annual Internal Audit Plan, we provide one of three levels of assurance, ranging from satisfactory assurance to unacceptable assurance. These assurance levels reflect the latest requirements of the Department of Finance (DAO (DoF) 07/16).

Assurance Level	Evaluating and Testing Conclusion
Satisfactory	Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.
Limited	There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.
Unacceptable	The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.



Recommendations for each findings identified in the report for the review are categorized into Priority 1, Priority 2 or Priority 3.

Recommendation Priorities	
Priority 1	Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.
Priority 2	Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.
Priority 3	Failure to implement the recommendation could lead to an increased risk exposure.

These definitions of evaluations should be interpreted in conjunction with the scope of the audit work and in the overall context that our findings should only be relied upon to be representative of the operation of control procedures at the time of discussion or observation of these control practices and in relation to the transactions tested. Projection of evaluations of future periods is subject to the risk that the policies and procedures may become inadequate because of changes in conditions, or that the degree of compliance with these policies and procedures may deteriorate. The performance of Internal Audit work should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and work performed by Internal Audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should Internal Audit work be relied upon to identify all circumstances of fraud or irregularity should there be any, although our audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being of greatest risk and significance. Effective implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

DRAFT

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Forward plan – Audit and scrutiny

1. Planned Agenda Items Next meeting (28 October 2025)

Items	Purpose	Report By:
Report to those charged with Governance (RTTCWG) – Management Response	Report for approval	Michelle Hegarty
Corporate Risk Register	Report for noting	Michelle Hegarty
Procurement – DAC Update	Report for noting	Michelle Hegarty

2. Future Meetings

09 December 2025	<ul style="list-style-type: none"> Internal Audit Progress Report Internal Audit – Waste Management Report Procurement Update Annual Audit Letter Quarterly Scrutiny Review Update Scrutiny Review – Final Report 	Report for noting Report for noting Report for noting Report for noting Report for approval Report for approval
27 January 2026	<ul style="list-style-type: none"> Corporate Risk Register (2025 meeting cancelled and paper submitted to Feb Mtg) 	Report for noting
03 March 2026	<ul style="list-style-type: none"> Internal Audit Progress Report Internal Audit – Cyber Report Internal Audit – Procurement Report Internal Audit – Follow Ups MEA Internal Annual Plan for next Financial Year Internal Audit Charter Procurement – DAC Update Quarterly Scrutiny Review Update 	Report for noting Report for noting Report for noting Report for approval Report for approval Report for noting Report for noting Report for noting
21 April 2026	<ul style="list-style-type: none"> NIAO External Audit Strategy Corporate Risk Audit Committee Self-Assessment National Fraud Initiative Update 	Report for noting Report for noting Report for approval Report for noting
27 May 2026	<ul style="list-style-type: none"> Annual Governance Statement Annual Debt Write Off Report Annual Chair of Audit and Scrutiny Committee Report Procurement – DAC Update Audit & Scrutiny Internal Audit Progress Report Internal Audit Charter 2024/25 Annual Report – Fraud National Fraud Initiative 2024/25 Update Evaluating the Impact and Effectiveness of the Audit Committee Internal Audit – Labour Market Partnership Review (LMP) 	For approval For noting For approval For noting For noting For approval For approval For approval For noting For approval For noting
June 2026	<ul style="list-style-type: none"> Terms of Reference Summary Report: Unaudited Financial Accounts for the year ended 31 March 2025 Scrutiny Review 	For approval For noting For noting
August 2026	<ul style="list-style-type: none"> Corporate Risk Register Going Concern Statement Annual Insurance Claims Report Procurement DAC Update Independent Member Recruitment 	For approval For noting For noting For noting For approval

September 2026	<ul style="list-style-type: none">• Statement of Accounts 2025-26 – Sign Off• Report to those charged with Governance (RTTCWG)• Internal Audit Progress Report• Internal Audit – PCSP• Scrutiny Update Report	For approval For noting Report for approval Report for approval Report for noting
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3. Items to be programmed

Item	Purpose