

June 20th, 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, 26th June 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 DECLARATION 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 Terms of Reference for the Audit & Scrutiny Committee - circulated

▢ *Terms of Reference for Audit and Scrutiny Committee.pdf*

Page 1

4.2 Scrutiny Review: Reception - circulated

▢ *Scrutiny Review Reception.pdf*

Page 5

▢ *Appendix 1 Overview of Reception Function June 2025.pdf*

Page 7

5 ITEMS FOR RECOMMENDATION TO COUNCIL

6 TABLED QUESTIONS

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 Summary Report: Unaudited Financial Accounts for the year ended 31 March 2025 - circulated (Appendix 2 to be tabled at the meeting)

▢ *Summary Report Unaudited Financial Accounts for year ended 31 March 2025.pdf*

Not included

▢ *Appendix 1 - Income and Expenditure for year ended 31 March 2025.pdf*

Not included

8 ITEMS FOR RECOMMENDATION TO COUNCIL - CLOSED COMMITTEE

9 TABLED QUESTIONS - CLOSED COMMITTEE

Open Committee

10 FORWARD PLAN FOR AUDIT & SCRUTINY COMMITTEE - circulated

 *A&S Forward Plan June 2025.pdf*

Page 11

Council/Committee:	Audit and Scrutiny
Date:	26 June 2025
Report Title:	Terms of Reference for Audit and Scrutiny Committee
Publication Status:	Open
Author:	Sarah Williams, Assistant Director of Business Support
Approver:	Laureen Donnan, Interim Director of Corporate Services

1. Purpose

- 1.1. This report outlines the areas of business that fall within the remit of this Committee. The responsibilities of the Audit committee are well-defined, with clear delegations for the approval of the annual accounts. It is important to highlight however that Members have a clear responsibility to integrate strategy and service delivery within the scope of the Scrutiny Committee's remit. Additionally, Members contribute to achieving the priority outcomes set forth in the 2024 - 2028 Corporate Plan. It is therefore proposed that where scrutiny of performance and allocation of resources is required this will be reported to the Audit and Scrutiny Committee.
- 1.2. This is in line with the decisions taken at Council on 13 May 2024 with regards to good governance changes and the Scheme of Delegation. The focus of this is to ensure that Council and Committees, through all Members, can drive the strategic direction, resource allocation against priorities and compliance where needed, but enabling officers to deliver services on a day-to-day basis in a streamlined and seamless way.
- 1.3. Whilst the distinct functions of Audit and Scrutiny sit within the remit of a single Committee, it is important to acknowledge however they are two committees with two distinct areas of responsibility. It is important to acknowledge when each Committee is in operation and define the role clearly.

2. Background

- 2.1. The committee's purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements.
- 2.2. The following are the service areas that fall within the remit of the Audit and Scrutiny committee:

2.2.1. Key Functions (Audit)

- Annual Governance Statement
- Annual sign off for accounts
- To consider the Report to those charged with governance
- Value for Money (VFM) approach
- Oversight of Risk management and assurance, internal controls
- To receive reports concerning Fraud, Counter Fraud, Raising Concerns
- Oversight of the Internal Audit provision
- Review of the internal audit reviews and actions.

2.2.2. Key Service Areas (Audit)

- Internal Audit
- Compliance

2.2.3. Current delegated Powers (Audit)

- Approving the Annual Statement of Accounts.
- Approving (but not directing) the internal audit strategy and annual plan and for receiving assurance over the effectiveness of systems, risk management and internal control.

2.2.4. Key Functions (Scrutiny)

- Deep dive scrutiny reviews into specific council services
- Scrutiny of identified service areas prior to decision making

2.2.5. Key Service Areas (Scrutiny)

- All services may fall within this remit.

3. Key Issues for Consideration

- 3.1. The role of the Audit Committee and Scrutiny Committee combines two separate functions into one Committee, though the meeting takes effect in two distinct parts.
- 3.2. With regards to the Audit role which is set in legislation and has specific responsibilities which supports important governance assurance, the following is an outline of responsibilities:
 - Approve, review, and monitor the Internal Audit Strategy.
 - To approve the Internal Audit Charter
 - Consider specific Internal Audit reports.
 - Consider any recommendations from reports on investigation of fraud or raising concerns
 - Monitor the actions taken in response to Internal Audit recommendations.

- Receive the annual report from the Audit provider (internal) outlining Internal Audit activity during the year and an opinion on the level of assurance as to the Council's corporate governance, risk management and internal control arrangements.
- To consider any impairments to the independence or objectivity of internal audit and to approve any safeguards to limit such impairments.
- Consider the effectiveness of the Council's risk management arrangements, the control environment, and associated anti-fraud and anti-corruption arrangements.
- Monitor the effective development and operation of risk management strategies and policies, reviewing the Corporate Risk Register and associated arrangements and action plans.
- Review of the number of Direct Award Contracts.
- Consider/advise on the contents of the Governance Statement for inclusion in the annual accounts.
- Agree ARAC's annual report to the Accounting Officer, and Council
- Review and consider the annual report and accounts, including any changes to accounting estimates and judgements.
- Approve the Annual Accounts.
- Consider the External Audit Strategy in respect of the annual report and accounts.
- Consider the external Auditor's Annual Letter, opinion, relevant reports and the 'Report to Those Charged with Governance.'
- To report to those charged with governance on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of the governance, risk management and internal control arrangements.
- Consider any reports on fraud, raising concerns, conflicts of interest and any other sources of annual assurance
- Consider specific reports from the external Auditor and other inspection/assurance agencies.
- Monitor the actions taken in response to recommendations of external bodies.

With regards to the scrutiny role, this is an important component of ensuring that Mid and East Antrim Council is making decisions that are open, transparent, and following the values and behaviours expected in local government decision making. It should be seen and operate as a critical friend to the decision making in the interests of improving services for our residents and communities. Based on both planned and responsive work the following role therefore follows:

- A programme of scrutiny reviews to consider service delivery against good practice and expected performance (2 or 3 per year), set out at the start of each municipal year.

- Responding to issues of challenge where formal or significant but informal – requiring relevant examination of issues and reporting with recommendations.

4. General Considerations / Implications

- 4.1. Committees of Council can carry out decision making on behalf of Council to ensure the business of Council is transacted in a timely and efficient manner.
- 4.2. This report is clarifying that this Committee has delegated authority to make and implement decisions on the following, after which the decisions are notified to Council:
 - approving the Annual Statement of Accounts
 - approving (but not directing) the internal audit strategy and annual plan and for receiving assurance over the effectiveness of systems of governance, risk management and internal control.
- 4.3. Aside from the delegations listed in 4.2 above this Committee, will make recommendations to Council, which are then approved, adopted, and ratified by Council and become a decision of Council.
- 4.4. Additional powers can be delegated to this Committee to make decisions rather than recommendations only, but these must be proposed and agreed by Council.

5. Proposed Way Forward

- 5.1. Elected Members note the remit of the Committee and over the next 12 months, the Committee may seek additional delegations, subject to Council approval.

6. Recommendation or Decision

- 6.1. Elected Members are asked to approve the key functions and service areas the Committee will consider, and this will operate as the Terms of Reference for the Committee and a further report will be provided if further delegations are required.

7. Appendices/Links

N/A



**Mid & East
Antrim**
Borough Council

Council/Committee:	Audit & Scrutiny Committee
Date:	26 June 2025
Report Title:	Scrutiny Review: Reception
Publication Status:	Open
Author:	Philip McKinney, Customer Service & Digital Strategy Manager Simon Hope, Interim Assistant Director – Citizen Focus
Approver:	Laureen Donnan, Interim Director of Corporate Services

1. Purpose

- 1.1. The purpose of this report is to outline the approach for a Scrutiny Review of the reception function in Council. This topic was agreed by the Committee on 4 March 2025.

2. Background

- 2.1. Members will be aware that under the Good Governance approach agreed at the Annual General Meeting in June 2023, the remit of the Audit & Scrutiny Committee was re-affirmed to conduct scrutiny reviews.
- 2.2. Scrutiny is provided for in section 27 of the Local Government Act (Northern Ireland) 2014 and it is a well-established process in English and Welsh councils. It is used as a process, so that learning and improvement is enhanced through members' involvement.
- 2.3. This will be the second scrutiny review conducted in the new mandate, and it is proposed that there will be continuous review and refinement of the process. The proposed process is set out below.

3. Key Issues for Consideration

- 3.1. The following is the process currently agreed:

Step 1: Agreement of the membership of the Scrutiny Review Panel

Members are asked to nominate or volunteer for the panel. It is suggested a maximum of four members should make up the Panel. At the first meeting, a chair can be elected.

Step 2: Hold an initial scoping meeting

Officers will bring a draft Terms of Reference and a general approach. Background information on the reception function is attached as Appendix 1.

Step 3: Fieldwork (3-4 weeks)

Following this initial meeting officers will carry out some fieldwork.



Step 4: Review meeting

Members will be presented with the results of the fieldwork and several draft recommendations. Members will be able to discuss, question, and review this information. The report is either agreed at this meeting or further fieldwork is carried out, and a further meeting takes place.

Step 5: Audit & Scrutiny Committee

The Scrutiny Review Panel Chair will present the report to the Audit & Scrutiny Committee.

- 3.2. It is suggested that this process is treated as an action learning process so that officers and members learn to carry out scrutiny reviews by doing one.

4. General Considerations / Implications

- 4.1. Financial implications: there are no financial implications at this stage.
- 4.2. Human Resources: The Customer Service & Digital Strategy Manager will lead this work.
- 4.3. Equality Screening: any equality implications will be identified and addressed.
- 4.4. Assets: N/A
- 4.5. Alignment with Corporate Priorities and Link to Corporate Plan: This action supports the 'Performance' corporate objective.
- 4.6. Rural Proofing and Environmental Impact: there are no rural or environmental impacts.

5. Proposed Way Forward

- 5.1. If agreed, it is proposed that the panel is set up within three weeks of this committee and the process outlined above is followed.
- 5.2. It would be helpful to feed back into the good governance review, the views of the committee on the scrutiny process and any refinement recommendations they may wish to make.

6. Recommendation or Decision

- 6.1. Elected Members are asked to:
 - note the proposed approach and
 - nominate 3 - 4 members to the Scrutiny Review Panel

7. Appendices / Links

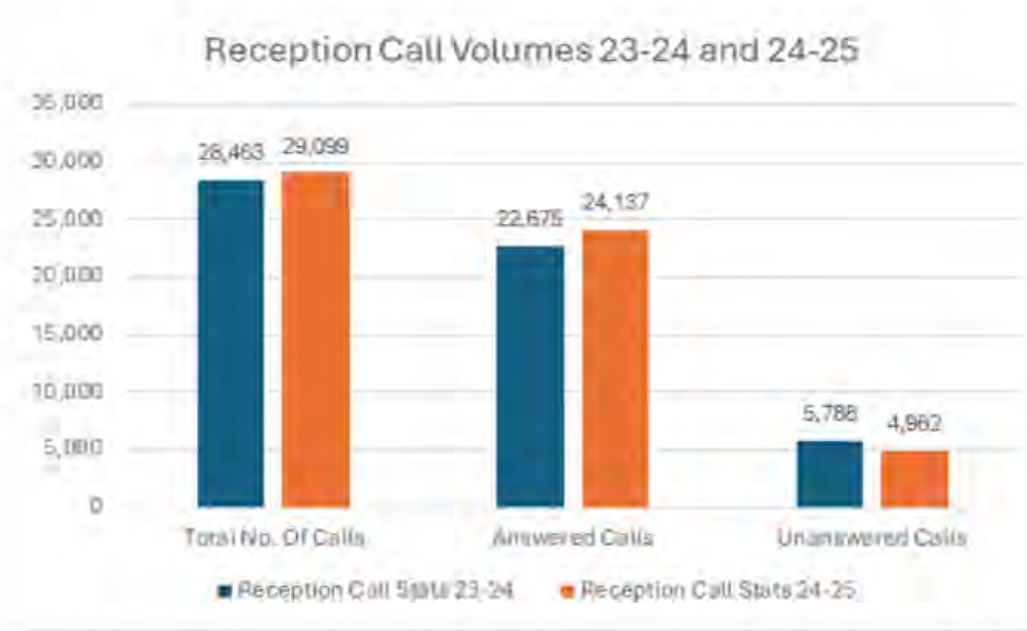
Appendix 1: Overview of Reception Function June 2025

Appendix 1: Overview of Reception Function - June 2025

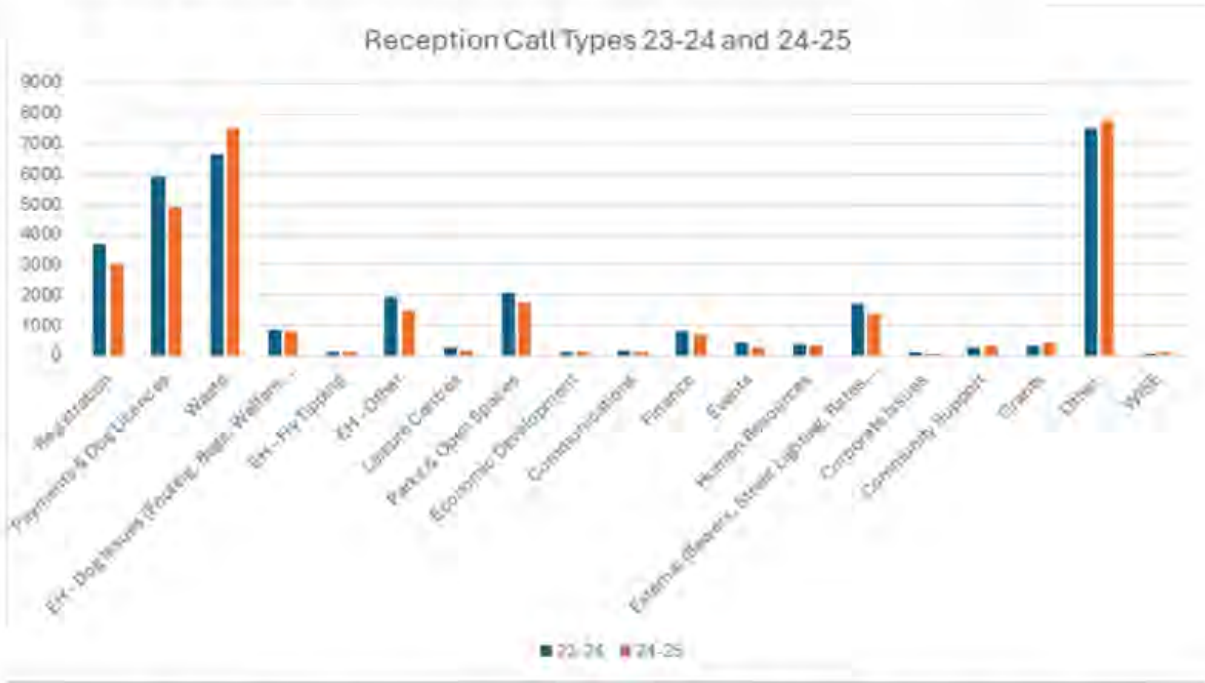
1. Background

- 1.1. Mid and East Antrim Borough Council operates three general reception areas (one at each former legacy Council location). Ballymena area is covered by staff located at Braid Arts Centre, Carrickfergus by staff at Civic Centre and Larne by staff located at Larne Market Yard. There are two full time staff at each location. One post in Larne is currently covered by an agency worker. While one post in Carrickfergus is performed via a job share with one employee covering the mornings and another covering afternoons.
- 1.2. Reception staff perform a variety of functions, the most significant of which are listed below:
 - First Point of Contact for customers, visitors and employees (either face to face via 'walk-ins' or on the phone).
 - Call Handling – ensuring callers get transferred through to appropriate area in a timely manner.
 - Cash Desk Function - Purchase and Renewal of Dog Licences (those not purchased online) and taking payment for Waste i.e. Bins, Bulky Lift Payments etc.
 - Financial Administration – recording, managing and reconciling cash received both through reception areas and other Council areas.
- 1.3. Reception staff were not historically recording volume of walk-in customers that they were handling daily. Measures for counting these numbers commenced on Monday 2nd June 2025.
- 1.4. Council's main telephone contact number is 0300 124 5000. When a caller dials the 0300 number, they can then press Option 1 to get through to reception hunt group. This hunt group contains all reception staff. The caller can also reach this hunt group by continuing to hold after the other call menu options have been completed.

Reception hunt group receives an extremely high volume of calls. In year 23/24, reception hunt group received 23,463 calls. This had risen slightly in year 24/25 to 29,099 calls. The average ring time over this two-year period was 22 seconds with average talk time being 51 seconds. In year 23/24, 80% of all calls to reception were answered with 20% of calls going unanswered. In 24/25, 83% of all calls to reception were answered with 17% unanswered.



- 1.5. For several years, reception staff have been logging data relating to the type of call that they have been receiving. The chart below displays this data in graphical format. Although, this data is of some use i.e. it shows that reception handle many calls about certain areas (Waste, Dog Licences, Registration, Environmental Health, Parks), it lacks detail on specific reasons for the call. Its efficacy is further diminished by the presence of 'Other' being the largest accounted for category.



- 1.6. Council's Waste Admin team sell bins, composters and caddy bags to both trade and public customers. They also arrange booking of bulky collections. Although the administration of the sale of these items / services is performed by Waste Admin, this team has no facility to take payment. Instead, payment is taken by Reception staff in their role as Cash Desk Operators. The chart

below shows the number of payment transactions that reception have performed for Waste department in years 23/24 and 24/25. In both cases, the figure was above 1500 transactions per year.



Of these over 1500 transactions, the overwhelming majority were for purchase of domestic bins with another significant amount consisting of payment for bulky collections (see chart below).



- 1.7. Reception staff handle renewal and issue of Dog Licences. Although they do not handle licences that have been procured online, they do handle those that are procured over the phone or face to face.
- 1.8. Reception staff maintain a cash 'float' at each location. Cash is kept in a tin and accessed when change needs to be given to a customer paying in cash or when a janitor at the site needs to purchase sundry items for meetings etc.

2. Key Issues for Consideration

- 2.1. Each reception area appears to handle financial administration in their own way and uses their own system for recording. It would be more convenient to have an agreed process used by each area. This would allow for a more seamless covering arrangement when staff from one area cover at another area.
- 2.2. The issue of cash handling, whether it should be maintained, or whether alternative arrangements should be made, should also form part of the Review.
- 2.3. Owing to sickness or leave, there may be a lack of cover at each location resulting in a lack of presence in a reception area. Although staff have been willing to cover at other locations on occasion, it would be useful to have a covering arrangement with Admin staff from other teams / departments. Hopefully, this may be possible with advent of more generic admin roles and establishment of customer hub team.
- 2.4. The process of taking payments for the Waste department is cumbersome for the customer. It requires a call to the Waste team where part of the transaction is handled before the customer is transferred back to reception / cash desk staff to take payment. At times, no reception staff are available to take the call, and the customer is promised a call back later in the day.
- 2.5. Council Telephone Hunt Groups are not fit for purpose. Many groups contain employees who have left Council. There is a need to edit the Hunt Groups so that they are fit for purpose.
- 2.6. Reception keeps a cash float at each location. This may represent a security risk to staff.

Forward plan – Audit and scrutiny

11

1. Planned Agenda Items Next meeting (5 August 2025)

Items	Purpose	Report By:
Corporate Risk Register	For approval	Michelle Hegarty
Going Concern Statement	For noting	Michelle Hegarty
Annual Insurance Claims Report	For noting	Michelle Hegarty
Scrutiny Update Report	For approval	Sarah Williams
Procurement DAC Update	For noting	Michelle Hegarty

2. Future Meetings

25 September 2025	<ul style="list-style-type: none"> Statement of Accounts 2023-24 – sign off Report to those charged with Governance (RTTCWG) Internal Audit Progress Report Internal Audit – Policing & Community Safety Report Internal Audit – Waste Management Report Quarterly Scrutiny Review Update 	Report for approval Report for noting Report for noting Report for noting Report for noting Report for approval
28 October 2025	<ul style="list-style-type: none"> RTTCWG – Management Response Corporate Risk Register Debt Write Off report (6 monthly update) Procurement – DAC Update 	Report for approval Report for noting Report for approval Report for noting
09 December 2025	<ul style="list-style-type: none"> Internal Audit Progress Report Internal Audit – Procurement Report Procurement Update Annual Audit Letter Scrutiny Review – Final Report 	Report for noting Report for noting Report for noting Report for noting Report for approval
20 January 2026	<ul style="list-style-type: none"> Corporate Risk Register (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 – 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 approval Report for approval 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 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 noting For approval For noting
June 2026	<ul style="list-style-type: none"> Terms of Reference 	For approval

	<ul style="list-style-type: none">• Summary Report: Unaudited Financial Accounts for the year ended 31 March 2025• Scrutiny Review	For noting
		For noting

3. Items to be programmed

Item	Purpose