



**Comhairle nan Eilean Siar**  
**Internal Audit Progress 2024/25**  
**Report to the Audit and Scrutiny Committee for the period**  
**1 April 2024 to 27 May 2024**

**27 May 2024**

## **I Introduction**

1.1 This report summarises the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2024 to 27 May 2024. The activity has been based on the approved Strategic Audit Plan for the three years to 31 March 2026 and the approved Operational Internal Audit Plan for 2024/25.

## **II Reports and work in progress in respect of 2023/24**

2.1 There are four outstanding reviews relating to 2023/24 operational plan and it is hoped that these would be reinstated during 2024/25 where resources allow:

- Treasury Management
- Purchasing and Accounts Payable
- Lochmaddy Pier Development
- Social Work Information System – Eclipse

## **III Reports and work in progress in respect of 2024/25**

3.1 Work included in the approved annual plan for 2024/25 and which is currently in progress includes:

- Waste Disposal & Refuse Collection (including Landfill Tax)
- Social Work Services (Commissioning & Partnership Services)
- ASN Compliance with Children (Scotland) Act & GIRFEC

3.2 There are currently no active investigations. However, ongoing work is being gathered of the effects and response to the recent cyber incident with a view to report to the Audit & Scrutiny committee in 2024/25.

## **IV Follow up reviews**

4.1 An important part of the Internal Audit process is to follow up previous reports to confirm whether recommended actions have been implemented. In general, follow up reviews are undertaken approximately six to twelve months after the original study. There is one follow up reports for the consideration of the Audit and Scrutiny Committee at this meeting.

<b>Report number</b>	<b>Title</b>	<b>Date of issue</b>
FU03-2023/24	Management of Sickness Absence	27 May 2024

**V Conclusion**

- 5.1 We have begun the operational plan for 2024/25 as approved at the previous series of committees. In addition to this we are also looking to complete the outstanding reviews from the 2023/24 operational plan which had been delayed due to the cyber-attack of November 2023.
- 5.2 The section recognises that impacts of the cyber-attack are still being felt and that some reviews in the current operational plan may be subject to further consideration to determine their feasibility at this stage given the data loss effects. Priority will be given to High and Medium/High risk reviews in the first instance. Where reviews are not feasible we will advise the committee, and where possible substitute these for other reviews as determined in the Strategic Plan 2023/26.
- 5.3 We will keep the Comhairle's Audit and Scrutiny Committee Chair and Vice-Chair updated of any concerns or significant events if these are brought to our attention by Comhairle management or indeed identified by internal audit.

Internal Audit  
27 May 2024

Summary of progress against planned internal audit work 2024/25

Review	Reference (where applicable)	Status
<b>Core Finance and Systems Audits</b>		
Non Domestic Rates	23/24-01	Not started
Payroll & Expenses	23/24-02	Not started
<b>Probity and Regularity Audit</b>		
Islands Deal – Comhairle Governance Arrangements	23/24-12A	Not started
Islands Deal – Programme Activities	23/24-12B	Not started
Development Management (Planning)	23/24-08	Not started
Social Work Services (Commissioning & Partnership Services)	23/24-10	Draft Report issued 24 May 2024
Supply Teaching & Virtual Teaching	23/24-09	Not started
Partnership Working Charters	23/24-15	Not started
ASN Compliance with Children (Scotland) Act and GIRFEC	23/24-06	Terms of Reference drafted
Social Work Transport Policy & Implementation	23/24-14	Not started
Climate Change and Net Zero Compliance	23/24-05	Not started
Organisational Change, Redesign and Corporate Improvement	23/24-16	Not started
<b>Value for Money, Risk Management and Performance Audits</b>		
Waste Disposal & Refuse Collection (incl Landfill Tax)	23/24-19	In progress
Museum & Archives Service	23/24-07	Terms of Reference drafted
Marine Planning	23/24-13	Not started
Community Engagement Unit	23/24-17	Not started
Financial Assessment (Social Care)	23/24-21	Not started
Medication Management	23/24-22	Not started
Street Lighting (Public Lighting)	23/24-23	Not started
Budget Setting & Medium/Long Term Financial Planning Strategy	23/24-11	Not started
External Funding	23/24-04	Not started
Strategic Procurement – incl Revenue Contracts	23/24-03	Not started

**COMHAIRLE NAN EILEAN SIAR  
INTERNAL AUDIT OPERATIONAL PLAN 2023-24**

Residential Care Services – Goathill Care Home and Housing with Extra Care	23/24-18	Not started
Marine Planning	23/24-13	Not started
<b>Summary of Progress against Planned Internal Audit Work 23/24.</b>		
<b>Internal Audit Reporting</b>		
Internal Audit Annual Report and Assurance Statement.	23/24	Final report issued 13 May 2024
Treasury Management	23/24-01	Not Started
Purchasing & Accounts Payable	23/24-02	Not Started
Lochmaddy Pier Development	23/24-17	Not Started
Outer Hebrides Community Led Local Development	23/24-21	Final Report issued 30 April 2024
Social Work Information System - Eclipse	23/24-20	Not Started
Piers – Marine Fuel	23/24-12	Final Report issued 24 May 2024