



Comhairle nan Eilean Siar
Internal Audit Progress 2024/25
Report to the Audit and Scrutiny Committee for the period
1 April 2024 to 4 November 2024

4 November 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 4 November 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

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:
- Museums & Archives
 - Social Work transport Policy and Implementation
 - Community Engagement Unit
 - Financial Assessments
 - Strategic Procurement
- 3.2 There are currently no active investigations.

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 are no follow up reports for the consideration of the Audit and Scrutiny Committee at this meeting.

V Conclusion

- 5.1 Work on the operational plan for 2024/25 continues. 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.

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT OPERATIONAL PLAN 2024-25

- 5.2 An External Quality Assessment of the Comhairle’s Internal Audit section is due to be undertaken and reported upon to the committee in early 2025.
- 5.3 A concurrent report is submitted to the committee which seeks to amend the original operational plan which was approved in April 2024. The amended plan takes cognisance of the effects of the cyber-attack on services as well as other operational changes. These are expected to be either deferred to a future year, or looked at as part of the next Strategic Audit Plan which would commence in 2026/27.
- 5.5 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
4 November 2024

Summary of progress against planned internal audit work 2024/25

Review	Reference (where applicable)	Status
Core Finance and Systems Audits		
Non Domestic Rates	23/24-01	Terms of Reference drafted
Payroll & Expenses	23/24-02	Not started
Probity and Regularity Audit		
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	Final Report issued 28 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	Final report issued 4 September 2024
Social Work Transport Policy & Implementation	23/24-14	Fieldwork in progress, audit temporarily suspended
Climate Change and Net Zero Compliance	23/24-05	Final Report issued 4 July 2024
Organisational Change, Redesign and Corporate Improvement	23/24-16	Not started
Cyber Response & Lessons Learnt	23/24-24	Final Report issues 4 November 2024
Value for Money, Risk Management and Performance Audits		
Waste Disposal & Refuse Collection (incl Landfill Tax)	23/24-19	Final Report issued 10 July 2024
Museum & Archives Service	23/24-07	Fieldwork in progress
Marine Planning	23/24-13	Not started
Community Engagement Unit	23/24-17	Fieldwork in progress
Financial Assessment (Social Care)	23/24-21	Fieldwork in progress
Medication Management	23/24-22	Final report issued 4 October 2024
Street Lighting (Public Lighting)	23/24-23	Final report issued 2 October 2024

COMHAIRLE NAN EILEAN SIAR**INTERNAL AUDIT OPERATIONAL PLAN 2024-25**

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	Fieldwork in progress
Residential Care Services – Goathill Care Home and Housing with Extra Care	23/24-18	Not started
Summary of Progress against Planned Internal Audit Work 23/24.		
Internal Audit Reporting		
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	Final Report issued 18 September 2024
Piers – Marine Fuel	23/24-12	Final Report issued 24 May 2024