



**Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Accredited Training
Final Report – FU05-23/24**

05 June 2024

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
ACCREDITED TRAINING**

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SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared for the Comhairle's Audit and Scrutiny Committee. The original report advised of 4 recommendations made in the Accredited Training report which was issued on 13 June 2023. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2023/24.

Internal Audit Objective




- 1.2 Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.
- 1.3 In accordance with the remit detailed in the operational annual internal audit plan for 2023/24, our internal audit work was designed to obtain assurance that the original recommendations have been implemented. We obtained this assurance through internal audit testing and undertaking discussions with key personnel.
- 1.4 The main recommendations in the original report were:
- Written contracts of employment must be in place within two months of participant starting employment; and
 - Short-term funding from Scottish Government has impacts on staff retention. Trained staff are leaving the section after securing more permanent contracts elsewhere.





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Detailed Findings

1.5 The current status of progress against the original recommendations can be summarised as follows:

Key to Status

-  Fully implemented;
-  Partly implemented, although further work is required to meet the objective of the recommendation; or
-  Insufficient progress to date

Recommendations	Action to Date	Status
The Employability Services Manager to confirm that all participants of the schemes must have a written contract of employment in place within two months as per statutory guidance.	Fully Implemented	
The Head of HR and Performance to consider informing staff that they will not suffer detriment due to being on a short-term contract.	Partly Implemented	
Scheduled audits of files to be introduced to ensure the information held is complete, correct and up to date.	Fully Implemented	
The Employability Services Manager to confirm that all the issues identified will be addressed going forward with quality assurance and monitoring arrangements put in place.	Fully Implemented	

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Concluding Remarks

- 1.6 From our follow up testing, we note that out of the 4 follow up recommendations made in the original 3 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

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Comhairle Nan Eilean Siar
Sandwick Road
Stornoway
Isle of Lewis
HS1 2BW

5 June 2024

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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
The Employability Services Manager to confirm that all participants of the schemes must have a written contract of employment in place within two months as per statutory guidance.	Employability Services Manager	Following a full compliance check of the Employer Incentive Programme, written Contracts of Employment are in place in every file.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
The Head of HR and Performance to consider informing staff that they will not suffer detriment due to being on a short-term contract.	Head of HR and Performance	Temporary contracts are unavoidable due to the short-term nature of the funding from Scottish Government. Employees all have the same contractual rights. Options continue to be explored to stabilise the workforce as a whole.	Ongoing process

Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
Scheduled audits of files to be introduced to ensure the information held is complete, correct and up to date.	Service Manager - Residential Services	Compliance schedules are in place and have been actively followed since the Internal Audit took place.	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
The Employability Services Manager to confirm that all the issues identified will be addressed going forward with quality assurance and monitoring arrangements put in place.	Employability Services Manager	To support this process, quality assurance and monitoring checks are undertaken on a quarterly basis.	None

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.