



Comhairle nan Eilean Siar
Internal Audit Review
COMMUNITY PLANNING and COMMUNITY
ENGAGEMENT
Final Report –2024/25 - 17

10 January 2025

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FINAL REPORT
COMMUNITY PLANNING and COMMUNITY ENGAGEMENT**

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Date of Visit	September 2024
Draft Report Issued	31 October 2024
Management Response Received	10 January 2025
Final Report Issued	10 January 2025

Issued to:	
Chief Executive	Malcolm Burr
Head of Human Resources and Performance	Norma Skinner
Chief Internal Auditor	Sandy Gomez
Administrative Officer	Steven Ferguson
Team Leader- Community Engagement Unit	David Macleay
External Audit	Martin Devenny

SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared following an internal audit review of community engagement through Community Planning- OHCPP as part of the operational annual internal audit plan for 2024/25. The purpose of the Report is to provide an overview of the Comhairle's arrangements for the operation and management of Community Planning and Community Engagement. The scope of the audit included a review of the following objectives:
- To explore the effectiveness of the OHCPP's interaction with the communities;
 - To confirm the existence of strategies, policies and guidelines and they are in line with the requirements of the Community Empowerment (Scotland) Act 2015; (National Standards)
 - To confirm that the OHCPP engage with communities and confirm the number of meetings held in the previous year;
 - Confirm and comment on the mechanisms for community engagement through groups and services: feedback, decision making, lessons learnt, results of engagement exercises;
 - Confirm that there are action plans to deliver any key aims of the groups;
 - Participation procurement framework 2024 in place;
 - Confirm that 'Have Your Say' consultations are taking place and that cognisance is taken of the feedback;
 - Confirm that there is a Community Engagement Strategy in place, Community groups constituted; and
 - Confirm that there is an appropriate Communications Strategy and media relations for the Outer Hebrides Community Planning Partnership (OHCPP).

Background Information

- 1.2 The Comhairle's Community Engagement Unit provides a range of services to support communities across the Western Isles to strengthen the local communities. There are four services within the unit and our review is concentrating on the Community Planning and Community Engagement aspect.

Community engagement is a way of developing a working relationship between public bodies and community organisations. Good community engagement will mean that both groups can understand and act on the needs or issues of community experiences.

The Community Empowerment (Scotland) Act 2015 places a statutory duty on the statutory partners who are part of the Outer Hebrides Community Planning Partnership (OHCPP) to improve the achievement of outcomes.

The 2015 Act also requires each CPP to produce and publish a Local Outcomes Improvement Plan (LOIP). The LOIP is a key element in the delivery of public services reform at local level.

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Due to the cyber-attack we had no access to the dedicated areas of information regarding the Community Engagement Unit.

Local communities undertake consultations and meetings through local forums and this is working well with localised community groups. Reports are presented at the OHCPP meetings.

Budget and strategy consultation meetings were undertaken in all the wards with representation by the Leader, local Members, supported by officers which gave area forums and community representatives and organisations their chance to understand the Comhairle's strategy and policy choices and to shape and influence decisions, including on service changes and reductions. This programme of meetings will be repeated around the time of budget-setting for 2025/26, as circumstances allow.

Concluding Remarks

1.3 Our detailed findings are included in the body of the Report. We would point out that the most significant issues arising from our review which require management attention are:

- A total overhaul of the LOIP to be undertaken by the OHCPP and brought up to date to reflect more current developments. Realistic and more achievable outcomes to be agreed and progressed.

We can confirm that a review of the OHCPP was undertaken in May 2023 by the Chief Executive and submitted to the OHCPP with recommendations for approval, reflecting similar findings of the review carried out by Internal Audit.

Areas of good practice

Community Engagement Unit- Service Business Plan;

Locality plans identified for areas with the most deprivation;

Established groups and balanced representation on the boards;

Established meetings held at community levels; and

Ward visits undertaken by the Leader discussing the Corporate Strategy, Budgets etc.

SECTION 2: RECOMMENDATIONS AND AUDIT OPINION

2.1 We have graded our detailed findings and recommendations, based on the likelihood of the identified weakness occurring and the impact on the Comhairle if it should occur.

The following table contains the definitions applied by Internal Audit in rating audit findings/actions and the number of recommendations in each rating.

Definition of recommendation	Grade	No.
Major weaknesses that could have a significant impact on the Comhairle if not addressed and contained urgently.	High	
Important issues relating to controls being absent, not operating as expected or could be improved.	Medium	2
The weakness is unlikely to have a material impact on the Comhairle. These are not critical but management should address.	Low	5

Where we have identified isolated exceptions in our sample testing, and we consider that they are unlikely to recur; and would have no significant impact if they should occur;

We have classified them as minor or trivial, discussed them with relevant officers and detailed them in Appendix C to the Report.

2.2 Based on the audit work carried out our overall opinion is that a **limited** level of assurance can be placed upon the control environment of the service/area under review.

It should be noted that our findings and conclusions are based on the information made available to us at the time of our review. There are current limitations in place as a result of a cyber-attack on 7 November 2023. This is likely to have limited our access to documentation prior to this date which requires to be acknowledged when considering the contents of the Report.

Internal Audit
Comhairle Nan Eilean Siar
Sandwick Road
Stornoway
Isle of Lewis
HS1 2BW
10 January 2025

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SECTION 3 – FINDINGS, RECOMMENDATIONS AND ACTION PLAN

GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Med 1	<p>The Community Empowerment (Scotland) Act 2015 requires the Community Planning Partnership to:</p> <ul style="list-style-type: none"> • Prepare and publish a Local Outcomes Improvement Plan (LOIP) which sets out the local outcomes which the Community Planning Partnership (CPP) will prioritise for improvement; • Identify smaller areas within the local authority area which experience the poorest outcomes, and prepare and publish locality plans to improve outcomes on agreed priorities for these communities; • Review and report publicly on progress towards their LOIP and locality plans and keep the continued suitability of these plans under review. <p>At the time of the review we identified there is a LOIP in place dated 2017-2027.</p>	<p>An updated LOIP should be developed alongside a performance framework to confirm that our plans are realistic and achievable.</p>	<p>The Chief Executive is seeking resource from partner agencies to support work on an Annual Report for 2024/25 and the commencement of a new LOIP for 2027 onwards. This work will also update performance reporting which will likely be via the Comhairle’s performance management framework.</p> <p>Locality areas and plans are in place within the CPP, namely Stornoway West and North Uist and Benbecula. Updates from these groups are a standing item on the agenda of the Board and annual reports are developed. The last reports for both localities were in 2024.</p> <p>Progress Reports were initially conducted on the LOIP with the last report presented in 2021, for the period 2019/20. In addition, there is an Outer Hebrides Anti-Poverty Strategy 2019-24 with Annual Reports, and an Economic Regeneration Strategy.</p>	<p>Chief Executive and Strategy Officer, Comhairle nan Eilean Siar, and Community Planning leads of statutory partners and local partners (listed in Appendix D to this report)</p>	<p>Subject to identification of the required resource, work on a revised LOIP should commence no later than 30 September 2025, with a draft LOIP to be ready for organisational and community consultation by September 2026.</p>

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Med 1 Cont.			The CPP website was decommissioned through a lack of funding and information was transferred to the Comhairle’s website. Much of this information was lost as part of the cyber-attack. A new CPP page on the Comhairle’s new website to support the OHCPP will be developed and maintained.		
Med 2	We understand that the action plans have not been progressed in recent years.	The OHCPP should update within a reasonable time the extent of progress with the actions within the Plans, and what form of reporting is appropriate and realistic in future, taking account of identified resource	The Chief Executive, CNES, will submit a report to the OHCPP Board setting out options for assessment of progress with current plans	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar and Community Planning leads of statutory partners and local partners (listed in Appendix D to this report)	OHCPP to determine by 30 June 2025

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 1	An improvement plan is included in the LOIP with baselines and targets to be measured at 1 year, 5 year and ten-year intervals. We understand that this has not taken place during the lifetime of the document.	On completion of the updated LOIP CPP Partners must ensure that actions are measured at regular intervals to allow the Comhairle to report on findings.	The Chief Executive is seeking resource from CPP partner agencies to support work on an Annual Report for 2024/25 and the commencement of a new LOIP for 2027 onwards. This work will also update performance reporting which will likely be via the Comhairle's performance management framework. A Report will be developed, examining progress against targets and setting out a programme of reporting following the development of a new LOIP.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar and Community Planning leads of statutory partners and local partners (listed in Appendix D to this report)	Draft annual report no later than 30 September 2025; otherwise ongoing and as determined by the OHCPP
Low 2	The Partnership Agreement 2018-27 advises that both the CPP and the CP Executive Group meet no less than four times a year. To date, the CPP has met on 24 August 2024 with the Executive Group meeting on two occasions.	The OHCPP to make arrangements that meetings must be undertaken as per the terms of the agreement.	Meetings of the OHCPP require the input from all partner agencies, including a commitment to report to and attend meetings, and contribute to implementation of outcomes.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar and Community Planning leads of statutory partners and local partners (listed in Appendix D to this report)	Subject to identification of resource, a report setting out options for review of the number and remit of future Priority Groups will be submitted to the OHCPP no later than 30 June 2025

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 3	The Partnership Agreement in place is dated 2018-27 and therefore an updated version will be required.	The Partnership Agreement to be updated to reflect the current period.	OHCPP Board will be advised of the requirement for an updated Partnership Agreement.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar	By 30 April 2025
Low 4	The Priority Groups remit is to convene meetings on a quarterly basis to review the tasks arising from the CPP meetings. The priority groups are led by a range of partner agencies. We can confirm that some priority group meetings have convened but not on a regular basis with some not having met.	All OHCPP Priority Groups represented must attend meetings as per the agreement and have representation at the OHCPP Board meetings.	A Report reviewing the OHCPP was presented to the OHCPP Board in May 2023 seeking a review of the current structure and the priority groups. It is proposed that the Comhairle will lead a review of the OHCPP and the LOIP, if partner agencies also provide resource support.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar and Community Planning leads of statutory partners and local partners (listed in Appendix D to this report)	Subject to identification of resource, a report setting out options for review of the number and remit of future Priority Groups will be submitted to the OHCPP no later than 30 June 2025
Low 5	The Comhairle's Communication Engagement and Participation Policy is in place dated 2020-25. This document will require refreshing and updating.	The Communication Engagement Participation Policy to be refreshed and placed on the Intranet/Internet for use by all parties who have a vested interest in the OHCPP.	The current policy is in place from 2020-25. A refreshed policy will be drafted in 2025. This policy supports all community engagement across the Comhairle and is not solely for OHCPP activity.	Chief Executive, Comhairle nan Eilean Siar	By 30 June 2025

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 5 cont.	<p>Community groups are meeting regularly in the area forums and locality groups.</p> <p>Locality groups representation on the OHCPP is inclusive each time the CPP meet and we understand that minutes are maintained by the forum.</p> <p>We understand that not all the groups have been constituted.</p>		<p>Some area forums are informal consultative groups and others have been formally constituted. It is entirely a matter for each area forum and its communities to decide whether to seek formal establishment</p>	<p>Chief Executive, Comhairle nan Eilean Siar</p>	<p>Ongoing</p>

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.

It is the responsibility of the Comhairle's management to consider the detailed findings of this Report, where such findings have a specific impact on risk registers. This may include a risk that has not yet been identified, or current risk controls which may be required to be updated to reflect any changes as a result of the findings contained in this report.

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.

DEFINITION OF AUDIT OPINIONS AND RATINGS

The standard definitions for internal audit assurance over an engagement are as follows:

Level of Assurance	Definition
Full Assurance	Internal control, governance and risk management are of a high standard. A sound system of control to achieve the system objectives exists and the controls are being consistently applied.
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

ISOLATED EXCEPTIONS TO EXPECTED PROCEDURES AND CONTROLS

ITEM	ISOLATED EXCEPTION	RESPONSIBLE OFFICER	AGREED Y/N	DATE OF DISCUSSION

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APPENDIX D

Outer Hebrides Community Planning Partnership Membership

Designation	Organisation
Members of the Scottish Youth Parliament	MSYP
Manager	WI Volunteer Centre
Head of Operations (North)	Skills Development Scotland
Group Commander	Scottish Fire and Rescue
Director for Public Health	NHS Western Isles
Head of Operations - West	NatureScot
Chief Executive	Hebridean Housing Partnership
Employability Services Manager	Comhairle nan Eilean Siar
Representative	UACC
Councillor	Comhairle nan Eilean Siar
Councillor	Comhairle nan Eilean Siar
Ceannard (Chief Executive Officer)	Bòrd na Gàidhlig
Members of the Scottish Youth Parliament	MSYP
Chief Officer	VABV (TSIWI)
Community Learning & Development Worker	Comhairle nan Eilean Siar
Development Manager	Community Land Outer Hebrides
Head of Comm & Economic Development	Historic Environment Scotland
Chair	NHS Western Isles
Chief Executive	NHS Western Isles
Councillor	Comhairle nan Eilean Siar
Vice-Principal	UHI North, West and Hebrides
Chief Inspector	Police Scotland
Executive Manager	Galson Estate
Director of Area Operations	Highlands and Island Enterprise
Councillor	Comhairle nan Eilean Siar
Civil Contingencies Division	Scottish Government
Chief Executive	Comhairle nan Eilean Siar
Councillor	Comhairle nan Eilean Siar
Manager	Harris Volunteer Service (TSIWI)
Deputy Director	Scottish Government
Strategy Officer	Comhairle nan Eilean Siar
Chief Officer	Integration Joint Board
Councillor	Comhairle nan Eilean Siar
Director	HITRANS
Area Commander	Scottish Fire and Rescue Service
Chief Officer	UCVO (TSIWI)
Senior Environment Protection Officer	SEPA
Tbc	sportscotland
Development Manager	Visit Scotland