



Comhairle nan Eilean Siar
Internal Audit Progress 2024/25
Report to the Audit and Scrutiny Committee for the period
1 April 2024 to 2 April 2025

2 April 2025

I Introduction

- 1.1 This report summarises the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2024 to 2 April 2025. 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 two outstanding reviews relating to 2023/24 operational plan and it is hoped that these would be reinstated during 2025/26 where resources allow:
- 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:
- Islands Deal – Governance & Programme Activities
 - Social Work Transport Policy & implementation
 - Payroll & Expenses
- 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 7 follow up reports for the consideration of the Audit and Scrutiny Committee at this meeting.

Report number	Title	Date of issue
FU09-23/24	Climate Change and Net Zero	6 January 2025
FU06-24/25	Commissioning & Partner Services	12 March 2025
FU08-24/25	Cyber Attack response & Lessons Learnt	17 March 2025
FU15-23/24	Eclipse	14 March 2025

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INTERNAL AUDIT OPERATIONAL PLAN 2024-25

FU05-24/25	Street Lighting	7 March 2025
FU07-24/25	Medication Management	19 March 2025

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.
- 5.2 In reference to the November 2024 report relating to the External Quality Assessment (EQA) which was to commence in early 2025, we report that with the significant changes in reporting requirements relating to the new Global Internal Audit Standards (GIAS) we have had to delay this process while changes are implemented. This is now likely to commence later in 2025.
- 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
2 April 2025

Summary of progress against planned internal audit work 2024/25

Review	Reference (where applicable)	Status
Core Finance and Systems Audits		
Non Domestic Rates	24/25-01	Final Report issued 17 February 2025
Payroll & Expenses	24/25-02	Draft report issued
Probity and Regularity Audit		
Islands Deal – Comhairle Governance Arrangements	24/25-12A	Draft Report issued
Islands Deal – Programme Activities	24/25-12B	Draft Report issued
Development Management (Planning)	24/25-08	Deferred
Social Work Services (Commissioning & Partnership Services)	24/25-10	Final Report issued 28 May 2024
Supply Teaching & Virtual Teaching	24/25-09	Deferred
Partnership Working Charters	24/25-15	Covered under CEU - Community Planning
ASN Compliance with Children (Scotland) Act and GIRFEC	24/25-06	Final report issued 4 September 2024
Social Work Transport Policy & Implementation	24/25-14	Draft report issued
Climate Change and Net Zero Compliance	24/25-05	Final Report issued 4 July 2024
Organisational Change, Redesign and Corporate Improvement	24/25-16	Not started
Cyber Response & Lessons Learnt	24/25-24	Final Report issues 4 November 2024
Value for Money, Risk Management and Performance Audits		
Waste Disposal & Refuse Collection (incl Landfill Tax)	24/25-19	Final Report issued 10 July 2024
Museum & Archives Service	24/25-07	Final report issued 13 January 2025
Marine Planning	24/25-13	Not started
Community Engagement Unit	24/25-17	Final report issued 10 January 2025
Financial Assessment (Social Care)	24/25-21	Final report issued 6 January 2025
Medication Management	24/25-22	Final report issued 4 October 2024

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

Street Lighting (Public Lighting)	24/25-23	Final report issued 2 October 2024
Budget Setting & Medium/Long Term Financial Planning Strategy	24/25-11	Deferred
External Funding	24/25-04	Included as part of 23/24-21
Strategic Procurement – incl Revenue Contracts	24/25-03	Final report issued 16 January 2025
Residential Care Services – Goathill Care Home and Housing with Extra Care	24/25-18	Removed from plan
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	Final report issued 6 March 2025
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