



**Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Climate Change
Final Report – FU05-24/25**

7 March 2025

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CLIMATE CHANGE – NET ZERO COMPLIANCE

CONTENTS

	Page
SECTION 1 EXECUTIVE SUMMARY	1-3
SECTION 2 DETAILED FINDINGS AND RECOMMENDATIONS	4-5
APPENDIX RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT	6

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CLIMATE CHANGE – NET ZERO COMPLIANCE

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 3 recommendations made in the Climate Change – Net Zero Compliance report which was issued on 4 July 2024. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2024/25.

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 2024/25, 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:
- Within the Climate Change Strategy 2022-2027 document there are hyperlinks that do not link in with associated documentation;
 - Climate Change Steering group to meet on a regular basis; and
 - Training to be provided at departmental level to engage staff on climate change and environmental impacts.

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CLIMATE CHANGE – NET ZERO COMPLIANCE

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
Once the new website is launched the climate change strategy document is to be checked and all hyperlinks reassigned to the correct pages/policies.	Fully implemented	
Climate Change Steering group to meet on a regular basis to ensure membership of the group remains relevant as climate change remains priority from the local authority and Scottish Government.	Fully implemented	
Training should be provided to assist report writers on issues and areas for consideration in relation to environmental impact. Training to be provided at departmental level to show how everyday events and decisions can add up to assists with working toward the Comhairle goal of Net Zero Compliance.	Fully implemented	

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CLIMATE CHANGE – NET ZERO COMPLIANCE**

Concluding Remarks

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

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Sandwick Road
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COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CLIMATE CHANGE – NET ZERO COMPLIANCE

SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
Once the new website is launched the climate change strategy document is to be checked and all hyperlinks reassigned to the correct pages/policies.	Senior Researcher	The Climate Change Strategy has been reviewed and updated with correct hyperlinks and is available on the new website at Climate Change Strategy Comhairle nan Eilean Siar	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
Climate Change Steering group to meet on a regular basis to ensure membership of the group remains relevant as climate change remains priority from the local authority and Scottish Government.	Principal Administrative Officer	The Comhairle's internal Climate Change Focus Group has been reestablished. Membership has been reviewed and a new Terms of Reference has been agreed. The group meets quarterly to progress implementation of the Comhairle's Climate Change Strategy.	None

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CLIMATE CHANGE – NET ZERO COMPLIANCE

Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
<p>Training should be provided to assist report writers on issues and areas for consideration in relation to environmental impact.</p> <p>Training to be provided at departmental level to show how everyday events and decisions can add up to assists with working toward the Comhairle goal of Net Zero Compliance.</p>	Senior Researcher	<p>Climate Change Training has been made available to all staff on learnPro Council - Homepage.</p> <p>The training provides examples of actions which all staff can take to support the Comhairle to work towards the Comhairle's Net Zero Goals.</p> <p>The training also includes climate change considerations which report writers should take into account as part of the overall assessment of environmental impact.</p>	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.