



**Comhairle nan Eilean Siar  
Internal Audit Follow Up Review  
Social Work Services (Commissioning & Partnership  
Services)  
Final Report – FU06-24/25**

**12 March 2025**

**COMHAIRLE NAN EILEAN SIAR  
INTERNAL AUDIT FOLLOW UP REPORT  
SOCIAL WORK SERVICES – (COMMISSIONING & PARTNERSHIP SERVICES)**

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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 3 recommendations made in the Social Work Services (Commissioning & Partnership Services) report which was issued on 28 May 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:
- Service Level Agreements to be put in place with the out-of-area service providers. This was put in place during the review.




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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
An SLA/Contract must be in place for all out-of-area service users in order that the Comhairle can demonstrate accountability and transparency in their care.	Fully implemented	
All funded external organisations must have a signed Service Level Agreement in place prior to any payments being made for the provision of services.	Partly implemented	
Funded organisations must provide full audited accounts within six months following the annual year end as part of the funding agreement.  Additionally, activity reports must be provided within the timescales included in the agreement.	Partly implemented	

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**Concluding Remarks**

- 1.6 From our follow up testing, we note that out of the 3 follow up recommendations made in the original 1 appears to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by May 2025.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

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

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**SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS**

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.1</b>			
An SLA/Contract must be in place for all out-of-area service users in order that the Comhairle can demonstrate accountability and transparency in their care.	Commissioning Services Manager	This was implemented during the course of the original review.	None.

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.2</b>			
All funded external organisations must have a signed Service Level Agreement in place prior to any payments being made for the provision of services.	Commissioning Services Manager	SLAs are agreed and signed annually by all external island providers; a new agreement template for external mainland providers has been agreed with the CNES Head of Law and Governance and this has been shared with the relevant providers with a view to becoming operational from April 25 to reflect the beginning of the new financial year.	Complete agreement template for all mainland providers from April 25.

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Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.3</b>			
<p>Funded organisations must provide full audited accounts within six months following the annual year end as part of the funding agreement.</p> <p>Additionally, activity reports must be provided within the timescales included in the agreement.</p>	Commissioning Services Manager	Audited accounts are due to be received in March 2025 along with the 2025/26 grant applications. Six-monthly activity reports were provided by funded organisations in October 2024 and will next be due in April 2025.	Continue monitoring of funded organisations through receipt of audited accounts and activity reports. Checks of accounts to be completed by May 2025.

**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.