



COMHAIRLE NAN EILEAN SIAR

AUDIT AND SCRUTINY COMMITTEE

Minute of Meeting held in Council Chamber,
Council Offices, Stornoway on Thursday 8
February 2024 at 9.30am.

PRESENT

Mr Angus Morrison (Chair)	Mr Iain A MacNeil
Mr Malcolm K Macdonald (Vice Chair)	Mr Calum Maclean
Mr Ranald Fraser	Mr Rae Mackenzie
Mr Gordon Murray	Mr Finlay M Stewart
Me George Murray	

APOLOGIES

Mr Mustapha Hocine	Mr John Norman Macleod
Mr John A Maciver	

MEMBERS IN ATTENDANCE

Mr Iain M Macleod	Mr Paul Steele
Mr Uisdean Robertson	Mr Donald Crichton
Mr Kenneth Macleod	Mr Duncan MacInnes
Dr Frances Murray	Mr Donald Macsween
Mr Norman Macdonald	

OFFICERS IN ATTENDANCE

Mr Tim Langley	Ms Norma Skinner
Mr Malcolm Burr	Ms Carmen Macdonald
Ms Fiona Knape	Ms Erica Geddes
Ms Chrissie Macaulay	Mr Sandy Gomez
Mrs Yvonne Maciver	Mrs Shona Hadwen
Ms Rachel Browne	Ms Claire Gardiner

The Chair, wished to record, on behalf of the Committee, his sincere condolences to Mr Mustapha Hocine on his recent family bereavement.

The Chair, on behalf of the Committee, further extended sincere condolences to Mr Calum Iain Maciver, Deputy Chief Executive on the recent loss of his mother.

The Chair, on behalf of the Committee, sent best wishes for a speedy recovery to Mr John A Maciver who was currently recovering from surgery.

Prayer

The Meeting was preceded in prayer by Cllr Donald Crichton.

MINUTES

Minute of Meeting
of 30 November
2023

1

The Minute of Meeting of 30 November 2023 was approved.

Declaration
Interest

of 2

There were no declarations of interest.

PERFORMANCE MANAGEMENT

Best Value Assurance Report – Action Plan Progress Update	3	The Chief Executive submitted a Report to highlight progress on the Best Value Action Plan developed following the Audit Scotland Best Value Assurance Report. The Report stated that the Comhairle’s Best Value Action Plan was presented to the Comhairle in December 2022 to address the recommendations highlighted in the Best Value Assurance Report completed by Audit Scotland.
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The Report indicated that the action plan set out a number of areas where action was required to address the recommendations set out by the BVAR in 2022. The Report highlighted that a number of these actions were now complete; with three actions expected to be completed within the 2024/25 timeframe. The Best Value Assurance Report Action Plan was appended to the Report.

It was agreed to recommend that the Comhairle:

(1) note the progress against the BVAR Action Plan; and

(2) note that a further progress update would be provided on completion of the action plan.

Best Value – Continuous Improvement Action Plan	4	With reference to item 3 of the Minute of Meeting of 15 June 2023, the Chief Executive submitted a Report detailing the progress with the Continuous Improvement Action Plan and to present the key findings for effective challenge and scrutiny. The Report stated that a performance review of the Continuous Improvement Action Plan (CIAP) was undertaken to highlight the work outstanding, and the action being taken by services. The Report detailed that as requested by the Audit and Scrutiny Committee in September 2022, the key findings were summarised in the Report by department and service rather than the Local Government Benchmarking Framework themes as in previous reports.
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The Report indicated that the half-year 2023/24 performance review of the CIAP found that the key improvement outcomes from two external audits, nine internal audit follow-up reviews and one self-assessment had still to be completed. These were represented as CIAP actions in Service Business Plans (SBPs) and were included in the departmental business plan progress reports made available to the public on the Comhairle’s website quarterly. The CIAP Summary was detailed in the Appendix to the Report with a link to the audit and self-assessment reports, where available, and the name of the officer responsible for taking each action forward to completion. The Report highlighted that Elected Members had access to Interplan and could view the progress of SBPs and CIAP actions online throughout the year.

It was agreed to recommend that the Comhairle:

(1) note the Continuous Improvement Action Plan performance review; and

(2) scrutinise the key findings summarised in the main body of the Report.

Public Service Improvement Framework (PSIF) Review	5	With reference to item 3 of the Minute of Meeting of 23 June 2020, the Chief Executive submitted a Report to inform of the changes to the Public Service Improvement Framework (PSIF) following the publication of the PSIF Framework 2023. The Report stated that every three years the PSIF Framework was reviewed to ensure that it remained up to date and relevant for Scottish public sector organisations.
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The Report indicated that as per the Improvement Service, there was no change to the structure or process of the framework, 13 new statements had been introduced to reflect the current public sector landscape and eight statements, seen to be no longer pertinent, had been removed from the Framework. The Report highlighted that the Frontline and

Corporate Checklists had both been updated to reflect the changes to the framework. There were 66 statements contained within the PSIF Framework 2023.

The Report further indicated that the Comhairle were one of the first councils to pilot the PSIF Standard Checklist 2023. The report highlighted that the outcome of the Comhairle's first self-assessment using the PSIF Framework 2023 by the Best Value Action Group was presented to the CMT on 23 October 2023 and the progress would be reported to the Comhairle in due course.

It was agreed to recommend that the Comhairle note the updated PSIF Framework.

Scottish Public
Service
Ombudsman –
Annual Statistics
2022/2023

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With reference to item of the Minute of Meeting of 15 June 2023, the Chief Executive submitted a Report to advise of the terms of the Scottish Public Services Ombudsman's (SPSO) Annual statistics for 2022/23 and to highlight issues of relevance to the Comhairle.

The Report stated that in 2022/23, the SPSO closed eight complaints about Comhairle services; this represented 0.6% of complaints against Scottish local authorities. The Report highlighted that no complaints were taken to full investigation. The SPSO determined the outcomes as follows:

SPSO Early Resolution -	Discretion – insufficient benefit from investigating	2
	Discretion – good complaint handling	4
	Unable to proceed	1
	Subject matter not in jurisdiction	1

The Report highlighted that the Comhairle continued to demonstrate continuous improvement in its approach to complaints through improved communication with complainants and learning from complaints.

It was agreed to recommend that the Annual statistics provided by the Scottish public Services Ombudsman, in respect of complaints to the SPSO about the Comhairle, be noted.

SCRUTINY

Reporting Concerns
at Work – Annual
Report 2023

7

With reference to item 12 of the Minute of Meeting of 8 December 2020, the Chief Executive submitted a Report to inform of any concerns at work reported in the calendar year 2023. The Report stated that at the meeting of the Audit and Scrutiny Committee on 8 December 2020, Internal Audit presented their final report dated 3 November 2020 on their review of the Comhairle's procedures relating to whistleblowing. The Report indicated that a recommendation in the report was that the Monitoring Officer provide the Committee with an annual account of any whistleblowing complaints received.

The Report noted that the Reporting Concerns at Work Policy was last updated on 15 November 2022 and that it had recently been reviewed again but no further changes were considered to be necessary. The Report highlighted that in the calendar year 2023, no whistleblowing complaints were received by the Comhairle's Monitoring Officer.

It was agreed to recommend that the Comhairle note the Report.

EXTERNAL AUDIT MATTERS

External Audit –
Fee Setting
Framework

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Audit Scotland Submitted a Report providing a summary of the fee setting strategy used by Audit Scotland's Audit Quality & Appointments Team to set the fees for the external audit of public sector bodies whose auditors were appointed by the Accounts Commission (local government bodies) or the Auditor General (NHS, central government and further education bodies).

The Report indicated that Comhairle nan Eilean Siar's Audit and Scrutiny Committee had requested this information paper to aid members understanding of this element of the Comhairle's expenditure.

It was agreed to recommend that the Comhairle note the Report.

INTERNAL AUDIT MATTERS

Internal Progress 2023/24	Audit Report	9	With reference to item 4 of the Minute of Meeting of 30 November 2023, the Chief Internal Auditor submitted a Report which summarised the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2023 to 17 January 2024. The activity has been based on the approved Strategic Audit Plan for the three years to 31 March 2026 and the revised Operational Internal Audit Plan for 2023/24. The Report noted that there was one outstanding item relating to 2022-23 of the plan, and this would be undertaken later in 2024. Work included in the approved annual plan for 2023-24 included: Economic and Community Development Services, Schools Catering TO, Care at Home Services and Community Learning and Development.
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The Report highlighted that there were currently no active investigations, however, ongoing work was being gathered of the effects and response to the recent cyber incident with a view to Report to the Committee in 2024/25.

It was agreed to recommend that the Comhairle note the Report.

INTERNAL AUDIT – COMPLETED REVIEWS

Human Resources – Core Activities		10	The Chief Internal Auditor submitted a Report which provided an overview of the Comhairle's arrangements for the operation and management of Human Resources – Core Activities. The Report provided detailed information in relation to the scope of the audit.
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The Report indicated that the most significant issues arising from the review which required management attention were:

- The legal requirement that a contract of employment must be issued to new employees within 2 months of start date and where this was not possible, a statement of particulars on the first day of employment; and
- Heads of service to be reminded that FIN2 forms must be forwarded to both HR and Payroll once it was known an employee was leaving the Comhairle. This may reduce the errors that were occurring in HR and the departments if both sections were notified simultaneously.

The Report indicated that based on the audit work carried out, the overall opinion was that a substantial level of assurance could be placed upon the control environment of the service/area under review. The Findings, Recommendations and Action Plan were detailed at Section 3 of the Report.

It was agreed to recommend that the Comhairle note the Report.

Islands Deal Governance Arrangements	–	11	The Chief Internal Auditor submitted a Report which provided an overview of the Comhairle's own governance arrangements for the operation and management of the Islands Deal. The Report provided detailed information in relation to the scope of the audit. The Report indicated that from the review, Internal Audit had received detailed information on the governance processes and were satisfied that these were comprehensive, well communicated and satisfied the needs of all parties involved in the Islands Growth Deal at this time.
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The Report highlighted that the Review concluded that there were no issues concerning the Comhairle's Governance arrangements in relation to the Islands Deal, and therefore

had no recommendations to make. The Report indicated that based on the audit work carried out, the overall opinion was that a full level of assurance could be placed upon the control environment of the service/area under review.

The Chief Executive, on behalf of the committee, commended Programme Director, Anne Murray, for her excellent work in setting up the new governance arrangements for the Islands Deal. The clean bill of health in the audit was to be commended and the Chief Executive wished to express the committees appreciation for this achievement.

It was agreed to recommend that the Comhairle note the Report.

PERFORMANCE MONITORING

Reports
Outstanding

12 The Chief Executive submitted a Report detailing the Reports Outstanding arising from decisions of the Committee.

It was agreed to recommend that the Comhairle note the Report.