



**Comhairle nan Eilean Siar**  
**Internal Audit Progress 2023/24**  
**Report to the Audit and Scrutiny Committee for the period**  
**1 April 2023 to 9 April 2024**

**9 April 2024**

## **I Introduction**

- 1.1 This report summarises the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2023 to 9 April 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.

## **II Reports and work in progress in respect of 2022/23**

- 2.1 There is one outstanding item relating to 2022/23 of the plan, this is unlikely to be undertaken.

## **III Reports and work in progress in respect of 2023/24**

- 3.1 Work included in the approved annual plan for 2023/24 and which is currently in progress includes:
- Care at Home
- 3.2 There are currently no active investigations. However, ongoing work is being gathered of the effects and response to the recent cyber incident with a view to report to the Audit & Scrutiny committee in 2024/25.

## **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 three follow up reports for the consideration of the Audit and Scrutiny Committee at this meeting:

<b>Report number</b>	<b>Title</b>	<b>Date of issue</b>
FU01-2023/24	Construction Design Management	26 March 2024
FU02-2023/24	Corporate Training	12 March 2024
FU04-2023/24	Residential Care Services	15 March 2024

## **V Conclusion**

- 5.1 We have concluded the final quarter of the financial year and the work on the Operational Plan has been very good. Due to the effects of the cyber incident in November 2023, work had slowed due to the constraints on our service as well as the immediate aftermath of the effects on other services. Work has primarily involved advisory services to departments and services as they look to find alternative working practices as an interim solution to the cyber incident. Internal Audit reviews have now resumed, and the focus on the work will be to complete delayed reviews from 2023/24 in addition to the planned work for 2024/25.
- 5.2 Due to the effects of the cyber incident the operational plan had been amended, however as normality returns we will look to reinstate reviews where possible. Certain reviews may not be feasible given the limited system access and priority will be given to those which have not been undertaken for a significant period of time.
- 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  
9 April 2024

Summary of progress against planned internal audit work 2023/24

Review	Reference (where applicable)	Status
<b>Core Finance and Systems Audits</b>		
Borrowing, Loans, Credit Cards & Treasure	23/24-01	Not started
Accounts Payable & Purchasing	23/24-02	Not started
<b>Probity and Regularity Audit</b>		
Islands Deal – Comhairle Governance Arrangements	23/24-21A	Final Report issued 5 <sup>th</sup> January 2024
Islands Deal – Programme Activities	23/24-21B	Final report issued 20 <sup>th</sup> March 2024
HR Core Activities	23/24-03	Final Report issued 11 <sup>th</sup> January 2024
Management of Sickness Absence	23/24-04	Final Report issued 19 <sup>th</sup> June 2023
Corporate Training	23/24-05	Final Report issued 24 April 2023
Accredited Training	23/24-05	Final Report issued 13 <sup>th</sup> June 2023
Community Learning & Development	23/24-06	Final Report issued 15 <sup>th</sup> March 2024
Social Work Information System - Eclipse	23/24-20	Delayed to 24/25
Construction Design & Management	23/24-16	Final Report issued 1 May 2023
<b>Value for Money, Risk Management and Performance Audits</b>		
Catering Trading Operation	23/24-19	Final Report issued 12 <sup>th</sup> March 2024
Sports Centres – Slainte Mhath	23/24-07	Final Report issued 21 <sup>st</sup> September 2023
Residential Care Services	23/24-08	Final Report issued 12 <sup>th</sup> July 2023
Care at Home	23/24-14	Draft Report issued 7 <sup>th</sup> March 2024
Incident Reporting – SHE Assure system	23/24-09	Final Report issued 1 <sup>st</sup> November 2023
Economic & Community Development Services	23/24-15	Fieldwork commenced – delayed to 24/25
Homelessness	23/24-10	Final Report issued 19 <sup>th</sup> September 2023

**COMHAIRLE NAN EILEAN SIAR****INTERNAL AUDIT OPERATIONAL PLAN 2023-24**

Garage & Fleet Trading organisation	23/24-13	Final Report issued 3 October 2023
Lochmaddy Pier Improvement	23/24-17	Not yet started
Piers – Inspection, Repairs, maintenance and Fuel	23/24-12	Removed from plan – possibly reinstated in 24/25
Winter Maintenance	23/24-18	Removed from plan– possibly reinstated in 24/25
Barra & Vatersay Community Campus	23/24-11	Removed from plan
<b>Summary of Progress against Planned Internal Audit Work 22/23.</b>		
<b>Internal Audit Reporting</b>		
Internal Audit Annual Report and Assurance Statement.	22/23-22	Final report issued 18 May 2023
Digital Transformation	22/23-06	Not started