



**Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Construction (Design & Management)
Final Report – FU01-23/24**

26 March 2024

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
CONSTRUCTION (DESIGN & MANAGEMENT)

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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 1 recommendation made in the Construction (Design & Management) report which was issued on 1 May 2023. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2023/24.

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 2023/24, 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:
- HR/Chief Officer- Assets and Infrastructure issues a Statement to all Comhairle employees and Members advising of an awareness at all times of the Construction (Design Management) Regulations 2015 in the workplace.

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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
HR/Chief Officer- Assets and Infrastructure issues a Statement to all Comhairle employees and Members advising of an awareness at all times of the Construction (Design Management) Regulations 2015 in the workplace.	Fully implemented	

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Concluding Remarks

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

Internal Audit
Comhairle Nan Eilean Siar
Sandwick Road
Stornoway
Isle of Lewis
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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
HR/Chief Officer- Assets and Infrastructure issues a Statement to all Comhairle employees and Members advising of an awareness at all times of the Construction (Design Management) Regulations 2015 in the workplace.	HR/Chief Officer – Assets and Infrastructure	Report on CDM Guidance being considered by CMT on 8 April 2024	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.