



Comhairle nan Eilean Siar
Internal Audit Progress 2025/26
Report to the Audit and Scrutiny Committee for the period
1 April 2025 to 28 May 2025

28 May 2025

I Introduction

- 1.1 This report summarises the internal audit activity within Comhairle nan Eilean Siar for the period covering 1 April 2025 to 28 May 2025. The activity has been based on the approved Strategic Audit Plan for the three years to 31 March 2026 and the approved Operational Internal Audit Plan for 2025/26.

II Reports and work in progress in respect of 2023/24 and 2024/25

- 2.1 There are two outstanding reviews relating to 2023/24 operational plan and it is hoped that these would be reinstated during 2025/26 where resources allow. Any outstanding work in 2024/25 was deferred and is included in the operational plan appended to this report.

III Reports and work in progress in respect of 2024/25 and 2025/26

- 3.1 Work included in the approved annual plan for 2024/25 and for 2025/26 and which is currently in progress includes:

- Early Learning and Childcare
- Building Cleaning Trading Organisation

- 3.2 There are currently no active investigations.

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 two follow up reports for the consideration of the Audit and Scrutiny Committee at this meeting

- Cyber-attack Response & Lessons Learnt
- Waste Disposal & Refuse Collection

V Conclusion

- 5.1 Work on the operational plan for 2025/26 has commenced. In addition to this we are also looking to complete the outstanding reviews from previous operational plans which had been delayed due to the cyber-attack of November 2023. It may not be feasible to complete these prior to the end of the year, in which case they will be prioritised as part of the new Strategic Plan when it is developed towards the end of 2025/26.

- 5.2 Following the retirement of the Internal Auditor, we have recruited a new member of the team via internal appointment processes. The employee started in May 2025 and will undertake the IIA Practitioners certificate in due course.
- 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
28 May 2025

Summary of progress against planned internal audit work 2024/25

Review	Reference (where applicable)	Status
Core Finance and Systems Audits		
Council Tax	25/26-01	Not Started
Accounts Receivable (Debtors) & Debt Recovery Policy	25/26-02	Not Started
Housing Benefits	25/26-03	Not Started
Probity and Regularity Audit		
Strategy Policy Delivery	25/26-04	Not Started
Outcomes of OHCPP and relationship with Charters	25/26-05	Not Started
Contract audit (All) (Incl. Proj. Man./Quality Assurance/Contracts/PPQs)	25/26-06	Not Started
Development Management (Planning)	25/26-07	Not Started
Early Learning & Childcare Audit	25/26-09	Fieldwork in progress
Library & Information Services	25/26-11	Not Started
Supply Teaching & Virtual Teaching	25/26-12	Not Started
Adult Services – (learning disability; day services and Ardseileach Core and Cluster)	25/26-13	Not Started
Faire/Out of hours services	25/26-14	Not Started
Corporate Asset Management Plan	25/26-18	Not Started
Property Maintenance Delivery – including access management	25/26-19	Not Started
Property Transformation	25/26-20	Not Started
Value for Money, Risk Management and Performance Audits		
Cleaning Trading Organisation	25/26-08	Terms of reference issued
Children’s Services	25/26-10	Not Started
Subsidies - Bus and air services (Public transport)	25/26-15	Terms of reference drafted
Bennadrove Landfill Project - New Cell	25/26-16	Not Started
Roads maintenance, Bridges & Roads TO	25/26-17	Not Started
Recycling & Waste Processing	25/26-21	Not Started
Budget Setting & Long/Medium Term Financial Planning	25/26-22	Not Started
Islands Deal – Claims processes	25/26-23A	Not Started

COMHAIRLE NAN EILEAN SIAR**INTERNAL AUDIT OPERATIONAL PLAN 2025-26**

Islands Deal - Governance	25/26-23B	Not Started
Summary of Progress against Planned Internal Audit Work 24/25.		
Internal Audit Reporting		
Corporate Governance Annual Assurance	25/26-24	Final Report issued 22 May 2025
Summary of Progress against Planned Internal Audit Work 23/24.		
Internal Audit Reporting		
Purchasing & Accounts Payable	23/24-02	Not Started
Lochmaddy Pier Development	23/24-17	Not Started