



**Comhairle nan Eilean Siar  
Internal Audit Follow Up Review  
Waste Disposal & Refuse Collection  
Final Report – FU02-24/25**

**28 May 2025**

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**WASTE DISPOSAL & REFUSE COLLECTION**

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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 8 recommendations made in the Waste disposal & refuse collection report which was issued on 24 May 2024. 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:
- The current Waste Management Strategy to be updated;
  - Management to ensure a robust process is in place following cyber-attack to monitor invoicing until new systems are in place; and
  - Annual documentation of Risk Assessments/ Safe Systems of Work (SSoW).

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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 |
|--|--------------------|--------|
| Annual review of the Comhairle nan Eilean Siar Waste Management Strategy and timely reviews of the document to ensure it remains relevant.   | Partly implemented |        |
| Management to ensure robust process is fully implemented following cyber-attack with monitoring to ensure all services provided are invoiced until new systems are in place.                             | Fully implemented  |        |
| Risk Assessments/SSoW to be reviewed and updated as necessary and risk Assessments folder to be recreated and updated and reviewed as required.  | Fully implemented  |        |
| Succession planning to be looked at within the department and business continuity plan.  | Partly implemented |        |
| Rebuild training records database for the depot including expiry dates for qualifications, and consideration to be given to creating an electronic database for the training card data held at Marybank. | Partly implemented |        |
| Keyholder list to be compiled listing the keys issued to staff for the main padlock and for the offices.   | Fully implemented  |        |
| Replacement schedule for Bennadrove to be created and implemented similar to the system utilised at Marybank Depot.  | Partly implemented |        |
| Advise of the progress on when the Hydrogen vehicle is fully operational using hydrogen, and provide details on the resolution of the electric vehicle issues.   | Partly implemented |        |

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**Concluding Remarks**

- 1.6 From our follow up testing, we note that out of the 8 follow up recommendations made in the original 3 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented between June and December 2025.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

Internal Audit  
Comhairle Nan Eilean Siar  
Sandwick Road  
Stornoway  
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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>   |                            |   |   |
| Annual review of the Comhairle nan Eilean Siar Waste Management Strategy and timely reviews of the document to ensure it remains relevant. | Head of Municipal Services | A draft 2025-30 Strategy went to the April 2025 Series of meetings and the final version will go to the June Series | Final version to be submitted to committee in June 2025 |

| Action Recommended   | Action By                  | Progress to Date  | Action Outstanding |
|--|----------------------------|---|--------------------|
| <b>2.2</b>   |                            |   |                    |
| Management to ensure robust process is fully implemented following cyber-attack with monitoring to ensure all services provided are invoiced until new systems are in place. | Head of Municipal Services | All invoicing is now up to date and staff are using the corporate finance system again. | None               |

| Action Recommended  | Action By                    | Progress to Date  | Action Outstanding |
|---|------------------------------|---|--------------------|
| <b>2.3</b>  |                              |   |                    |
| Risk Assessments/SSoW to be reviewed and updated as necessary and risk Assessments folder to be recreated and updated and reviewed as required. | D Macmillan/<br>I N Campbell | RA's and SSoW are continually reviewed and updated and are being transferred onto the new Municipal Services Sharepoint server. | None               |

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| Action Recommended  | Action By                  | Progress to Date   | Action Outstanding                                       |
|---|----------------------------|--|--|
| <b>2.4</b>  |                            |  |  |
| Succession planning to be looked at within the department and business continuity plan. | Head of Municipal Services | Ongoing, Reviewing staffing structures and age profile of teams. The Chief Officer, Assets and Infrastructure is also looking at this across the wider area. | Ongoing with Service review report due by December 2025. |

| Action Recommended   | Action By                 | Progress to Date   | Action Outstanding                         |
|--|---------------------------|--|--|
| <b>2.5</b>   |                           |  |  |
| Rebuild training records database for the depot including expiry dates for qualifications, and consideration to be given to creating an electronic database for the training card data held at Marybank. | A Mackenzie/<br>R Shirkie | Many records have been rebuilt from emails and staff input. The 2018 Server is being examined to see if there is anything relevant but, so far, most information is outdated. The aim is to get all records onto the new Municipal Services SharePoint server. | Target date of October 2025 for completion |

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| Action Recommended   | Action By | Progress to Date          | Action Outstanding |
|--|-----------|---------------------------|--------------------|
| <b>2.6</b>   |           |                           |                    |
| Keyholder list to be compiled listing the keys issued to staff for the main padlock and for the offices. | R Shirkie | Key holder list in place. | None               |

| Action Recommended  | Action By                  | Progress to Date   | Action Outstanding |
|---|----------------------------|--|--------------------|
| <b>2.7</b>  |                            |  |                    |
| Replacement schedule for Bennadrove to be created and implemented similar to the system utilised at Marybank Depot. | Head of Municipal Services | The services are working on wider fleet, plant, and skip replacement schedule for all Municipal Services, including plant and machinery at Bennadrove. | Ongoing            |

| Action Recommended  | Action By                  | Progress to Date  | Action Outstanding                   |
|---|----------------------------|---|--------------------------------------|
| <b>2.8</b>  |                            |   |                                      |
| Advise of the progress on when the Hydrogen vehicle is fully operational using hydrogen, and, provide details on the resolution of the electric vehicle issues. | Head of Municipal Services | The plant at the Hydrogen Refuelling Station was not working and there will be no Hydrogen provision now until completion of the new centre at Creed Park. The electric vehicle is on the mainland for repairs, as highlighted in a Report to the last Committee Series. The latest update is the repairs have been completed, and it is undergoing testing | Ongoing – target date of August 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.