



Comhairle nan Eilean Siar
Internal Audit Review
Adult Social Care - Assisted Transport Provision—Policy
and Implementation
Final Report –2024/25 -14

28 May 2025

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT DRAFT REPORT
ADULT SOCIAL CARE – ASSISTED TRANSPORT PROVISION – POLICY IMPLEMENTATION

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Date of Visit	March 2025
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Management Response Received	28 May 2025
Final Report Issued	28 May 2025

Issued to:	
Chief Executive	Malcolm Burr
Chief Officer	Nick Fayers
Head of Partnership Services	Emma Macsween
Commissioning Manager	Graeme Miller
External Audit	Martin Devenny

SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared following an internal audit review of Assisted Transport Provision – Policy and Implementation as part of the operational annual internal audit plan for 2024/25. The purpose of the Report is to provide an overview of the Comhairle's arrangements for the operation and management of Assisted Transport Provision – Policy Implementation. The scope of the audit included a review of the following objectives:
- Ensure there are clear procedures applied consistently in place regarding eligibility, alternatives to funded transport, procurement, arrangement, and recording of transport provision;
 - Ensure compliance with the existing Assisted Transport Policy and Service Level Agreement with private providers (if applicable);
 - Ensure that risks in respect of directly contracting with transport providers are adequately considered and mitigated through appropriate controls;
 - Confirm the organisation demonstrates VFM in the services provided.

Background Information

- 1.2 The purpose of having a policy is to provide a consistent approach to the provision of assisted transport support that fits with the Comhairle's strategic aims and outcomes for Adult Social Care. This policy will aim to describe how transport will be provided for service users with assessed social care needs as part of a Care and Support Plan.
- The policy sets out clear criteria which Social Workers and front line Adult Social Care staff responsible for assessment and support planning will use to determine whether an adult will be provided with transport assistance from the Comhairle and how transport will be provided. Assisted transport provision is not a statutory responsibility and therefore not normally provided.
- The Comhairle have an up-to-date Assisted Transport Provision Policy in place.

Concluding Remarks

- 1.3 Our detailed findings are included in the body of the Report. Recommendations are graded as low risk to the Comhairle.

SECTION 2: RECOMMENDATIONS AND AUDIT OPINION

- 2.1 We have graded our detailed findings and recommendations, based on the likelihood of the identified weakness occurring and the impact on the Comhairle if it should occur.

The following table contains the definitions applied by Internal Audit in rating audit findings/actions and the number of recommendations in each rating.

Definition of recommendation	Grade	No.
Major weaknesses that could have a significant impact on the Comhairle if not addressed and contained urgently.	High	
Important issues relating to controls being absent, not operating as expected or could be improved.	Medium	
The weakness is unlikely to have a material impact on the Comhairle. These are not critical but management should address.	Low	3

Where we have identified isolated exceptions in our sample testing, and we consider that they are unlikely to recur; and would have no significant impact if they should occur;

We have classified them as minor or trivial, discussed them with relevant officers and detailed them in Appendix C to the Report.

- 2.2 Based on the audit work carried out our overall opinion is that a **substantial** level of assurance can be placed upon the control environment of the service/area under review.

There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

It should be noted that our findings and conclusions are based on the information made available to us at the time of our review.

Internal Audit
Comhairle Nan Eilean Siar
Sandwick Road
Stornoway
Isle of Lewis
HS1 2BW

14 March 2025

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 1	<p>Where the service user has been assessed for an integrated day centre package the transport is provided free of charge for users.</p> <p>Where the service is provided for other users in the event of no transport available this will be assessed using the charging policy.</p> <p>From the files checked we cannot see that eligibility assessments are always undertaken as part of the Care and Support plans and transport support discussed.</p> <p>Advised that discussions regarding transport are held informally but this is not noted on the assessment form.</p>	<p>Going forward full assessments of needs, including mobility and the risks associated with accessing support and services should be undertaken as part of the care and planning processes and recorded in a consistent format.</p> <p>A record of transport needs to be recorded on Eclipse to confirm what mode of transport the service user will be taking. This should be in place for all service users using day centre facilities.</p>	Assessment documentation on Eclipse to be amended to include transport needs and planning	Commissioning Manager (in liaison with Business Support Team)	September 2025

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 2	<p>In one area the Comhairle uses transport to the day centre through a voluntary organisation. Costs for this service is circa £3.5k for 2024/25 to present. The Comhairle are charged for this service on a monthly basis at a rate of 0.93p per km for the conveyance of the service users. Additionally, this organisation is paid a grant each quarter and we are not able to produce a document showing the terms of agreement of the grant; we understand that the original document dates back to 2002.</p>	<p>The Commissioning Manager to confirm what the terms and conditions of the grant include and that the Comhairle are not double charged for the service.</p>	<p>Service Level Agreement to be established with this voluntary organisation to cover services provided. This will include a disclaimer in relation to other CnES funding received.</p>	<p>Commissioning Manager</p>	<p>September 2025</p>
	<p>Going forward the application forms for 2025/26 will include a disclaimer confirming that the organisation should not claim funding covered by other CnES funding.</p>				

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GRADE	FINDINGS & IMPLICATIONS	RECOMMENDATION	MANAGEMENT COMMENT	RESPONSIBLE OFFICER	TARGET DATE OF IMPLEMENTATION
Low 3	There are no documented procedures for the application of the Assisted Transport Policy in place to guide social workers in determining the eligibility assessment for assisted transport.	Documented procedures to be drawn up to assist social workers in the charging process.	Discussion to take place with Social Work team leaders to clarify what form of support would be most suitable to assist the social workers in the assessment of transport need and any associated financial assessment matters	Commissioning Manager	September 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.

It is the responsibility of the Comhairle's management to consider the detailed findings of this Report, where such findings have a specific impact on risk registers. This may include a risk that has not yet been identified, or current risk controls which may be required to be updated to reflect any changes as a result of the findings contained in this report.

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.

DEFINITION OF AUDIT OPINIONS AND RATINGS

The standard definitions for internal audit assurance over an engagement are as follows:

Level of Assurance	Definition
Full Assurance	Internal control, governance and risk management are of a high standard. A sound system of control to achieve the system objectives exists and the controls are being consistently applied.
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

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APPENDIX C

ISOLATED EXCEPTIONS TO EXPECTED PROCEDURES AND CONTROLS

ITEM	ISOLATED EXCEPTION	RESPONSIBLE OFFICER	AGREED Y/N	DATE OF DISCUSSION