



**Comhairle nan Eilean Siar  
Internal Audit Follow Up Review  
Museum & Archives  
Final Report – FU10-2024/25**

**27 August 2025**

**COMHAIRLE NAN EILEAN SIAR  
INTERNAL AUDIT FOLLOW UP REPORT  
MUSEUM & ARCHIVES**

**CONTENTS**

		<b>Page</b>
<b>SECTION 1</b>	EXECUTIVE SUMMARY	1-3
<b>SECTION 2</b>	DETAILED FINDINGS AND RECOMMENDATIONS	4-8
<b>APPENDIX</b>	RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT	9

**COMHAIRLE NAN EILEAN SIAR  
INTERNAL AUDIT FOLLOW UP REPORT  
MUSEUM & ARCHIVES**

**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 11 recommendations made in the Museum & Archives report which was issued 13 January 2025. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2025/26.

**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 2024/25, 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:
- Environmental conditions and controls within the buildings of the service are not at adequate levels; and
  - Income streams to be looked at to maximise income.

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

**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
<p>Signatrol to be put back to working order within Museum nan Eilean Lionacleit.</p> <p>Issue with heating - mains heating to be investigated and if unable to be fixed suitable long term heating source to be investigated within Museum nan Eilean Lionacleit.</p>	Fully implemented	
<p>As payments are not being made in accordance with the existing agreement in place, discussions are to be held with the Legal Department to see what action can be taken to recoup lost income from previous sales and going forward for the retail agreement to be honoured.</p> <p>Income streams to be looked at to maximise income including promotion of chargeable services.</p> <p>Ensure grant funding is being applied for to maximise the potential for the area.</p> <p>Look at ways to maximum donations at the Uist museum.</p>	Fully implemented	
<p>Workforce planning to be looked at for the post of the Heritage Manager and any other vacant positions to assist with the future strategy and workload post cyber-attack.</p> <p>On call rota and payments to be looked at. Staff to ensure they are being paid the correct rate in line with the current Local Employee Pay &amp; Conditions of Service booklet.</p>	Fully implemented	

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

Visitor log and key log to be fully completed with people who have access outwith the public area.	Fully implemented	
PMD to compile maintenance schedule and maintenance meetings to be reintroduced monthly to identify issues and address them.	Fully implemented	
Once the department knows what data has been retrieved a full detailed plan to be implemented for going forward and shared with the accreditation body.	Fully implemented	
With the debtor system now being functional ensure that TT have received full up to date invoices. Check status of payments for previously supplied utilities. If any repayments are out with the repayment period progress to next stage of debt recovery.	Fully implemented	
Once new policies are approved by the relevant committees ensure dates are input and hyperlinks are correctly linking to the new website or a publicly available SharePoint.	Fully implemented	
Increase options for feedback, possible feedback screens in the museum. Look for more ways for the public to provide feedback and recommendations on the museum experience.  Possible identification of preferred feedback channel and signposting of this to visitors.	Fully implemented	
Website accessibility check to be undertaken. Icons to be removed that do not lead to items such as the blog, historic documents and wording to be removed if they are no longer appropriate.	Fully implemented	
Staff training log to be compiled post cyber-attack.	Fully implemented	

**Concluding Remarks**

1.6 From our follow up testing, we note that out of the 11 follow up recommendations made in the original 11 appear to 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  
HS1 2BW

27 August 2025

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

**SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS**

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.1</b>			
<p>Signatrol to be put back to working order within Museum nan Eilean Lionacleit.</p> <p>Issue with heating - mains heating to be investigated and if unable to be fixed suitable long term heating source to be investigated within Museum nan Eilean Lionacleit.</p>	Colin George Morrison	<p>The signatrol system has been set up and is now operational in Museum nan Eilean Lionacleit. Signatrol loggers have also been purchased for Torlum Musuem Store and the installing of these loggers will be done imminently.</p> <p>We are continuing to look at long-term heating solutions for Museum nan Eilean Lionacleit alongside colleagues in PMD.</p>	<p>None</p> <p>None – a long-term solution is being investigated.</p>

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.2</b>			
As payments from Together Travel are not being made in accordance with the existing agreement in place, discussions are to be held with the Legal Department to see what action can be taken to recoup lost income from previous sales and going forward for the retail agreement to be honoured	Anne Murray /Tim Langley	The retail agreement is now being implemented by both parties and a process agreed with Together Travel to ensure quarterly reconciliation and invoicing of any sums due. Agreement reached on previous income due, and invoice has been raised.	None
Income streams to be looked at to maximise income including promotion of chargeable services. Ensure grant funding is being applied for to maximise the potential for the area.	Colin George Morrison	The team successfully secured grant funding for new shop furniture and subsequently we are now maximising the space available with a wider range of merchandise available to purchase in the Museum.	None

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

Look at ways to maximum donations at the Uist museum.		Venue hire is published on our website. We are in the process of getting more signage for Museum nan Eilean Lionacleit to try and increase visibility and donations there.	
---	--	--	--

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.3</b>			
<p>Workforce planning to be looked at for the post of the Heritage Manager and any other vacant positions to assist with the future strategy and workload post cyber-attack.</p> <p>On call rota and payments to be looked at. Staff to ensure they are being paid the correct rate in line with the current Local Employee Pay &amp; Conditions of Service booklet.</p>	Colin George Morrison	<p>Funding secured for a 3-year Heritage Projects Officer with a view to having the post filled early in 2026. This would support the team through the next phase of capital projects and until funding is available for a permanent Heritage Manager.</p> <p>The Collections Assistant vacancy has been filled and there are now no vacancies in the team.</p> <p>On call rota payments are not applicable as no staff are on call.</p>	None

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.4</b>			
Visitor log and key log to be fully completed with people who have access outwith the public area.	Colin George Morrison	Staff who are Duty Officers have been reminded to ensure that the visitor and key logs are completed whenever anyone attends site who is not a Museum/ Archive keyholder.	None

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.5</b>			
PMD to compile maintenance schedule and maintenance meetings to be reintroduced monthly to identify issues and address them.	Colin George Morrison	Regular meetings with PMD have recommenced to identify issues and keep on top any issues arising – this has been very helpful for the team.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.6</b>			
Once the department knows what data has been retrieved a full detailed plan to be implemented for going forward and shared with the accreditation body.	Colin George Morrison	The Documentation Plan for the Museum has been updated and was submitted to Museums Galleries Scotland alongside other policies. The Archive service is still waiting for IT to reinstate the database, which is significantly impeding progress on data reinstatement plans.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.7</b>			
With the debtor system now being functional ensure that TT have received full up to date invoices. Check status of payments for previously supplied utilities. If any repayments are out with the repayment period progress to next stage of debt recovery.	Anne Murray	All invoicing is up to date with processes being followed in respect of anything outstanding.	None



**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.8</b>			
Once new policies are approved by the relevant committees ensure dates are input and hyperlinks are correctly linking to the new website or a publicly available SharePoint.	Colin George Morrison	All museum policies were approved in February 2025. The website has been fully updated with links and policies fully accessible.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
<b>2.9</b>			
<p>Increase options for feedback, possible feedback screens in the museum. Look for more ways for the public to provide feedback and recommendations on the museum experience.</p> <p>Possible identification of preferred feedback channel and signposting of this to visitors.</p>	Colin George Morrison	<p>Visitors are able to provide feedback through Trip Advisor and Google Reviews online. Visitors are also able to leave feedback in visitor books and a feedback wall. In addition, Visitor Evaluations are being carried out in the current special exhibitions in both our venues. We are also looking into carrying out a wider visitor evaluation of the core galleries in Stornoway during summer 2025.</p> <p>Feedback screens have been discussed but it was felt they would be too expensive to implement, would not be appropriate due to the complexity of feedback we require, and are not generally used/recommended in the museum and archive sector.</p>	None

**COMHAIRLE NAN EILEAN SIAR**  
**INTERNAL AUDIT FOLLOW UP REPORT**  
**MUSEUM & ARCHIVES**

<b>Action Recommended</b>	<b>Action By</b>	<b>Progress to Date</b>	<b>Action Outstanding</b>
<b>2.10</b>			
Website accessibility check to be undertaken. Icons to be removed that do not lead to items such as the blog, historic documents and wording to be removed if they are no longer appropriate.	Colin George Morrison	The website already meets accessibility criteria as this was part of the specification when it was commissioned (through external MGS funding). All links which became broken as a result of the cyber-attack (including those linked to icons) have been identified and addressed.	None

<b>Action Recommended</b>	<b>Action By</b>	<b>Progress to Date</b>	<b>Action Outstanding</b>
<b>2.11</b>			
Staff training log to be compiled post cyber-attack.	Colin George Morrison	A staff training log has been compiled and will be regularly updated.	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.