



Comhairle nan Eilean Siar
Internal Audit Follow Up Review
STRATEGIC PROCUREMENT
Final Report – FU11-2024/25

29 August 2025

COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
STRATEGIC PROCUREMENT

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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 4 recommendations made in the Strategic Procurement report which was issued on 16 January 2025. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2024/25.

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:
- The Procurement Steering Group has not been meeting.

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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
Procurement steering group to be reimplemented physically or virtually.	Fully implemented	
Basic training regarding responsibility to contract owners and a formal handover for the overseeing of the contract. Feedback to be provided to the procurement department for future contracts.	Fully implemented	
It should be ensured that everyone with delegated authority has the required knowledge and training to undertake procurement exercises in line with current and future legislation. Procurement should be involved / oversee all procurement done by parties outside the procurement team	Fully implemented	
Procurement Policy Strategy to be updated and reviewed on a regular basis.	Partly implemented	

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Concluding Remarks

- 1.6 From our follow up testing, we note that out of the 4 follow up recommendations made in the original 2 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by October 2025.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

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Sandwick Road
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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
Procurement steering group to be reimplemented physically or virtually.	Senior Procurement Officer	Action completed. The Group has had new members introduced and the reintroduction of meeting has been agreed. This will begin with the next set of Strategies that require approval and will continue quarterly in the first instance although time frame may be amended as required.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
Basic training regarding responsibility to contract owners and a formal handover for the overseeing of the contract. Feedback to be provided to the procurement department for future contracts.	Senior Procurement Officer	Contract handover document has been created and is now in use as part of the contract handover process which as a result is now formalised. The responsibility of the contract owner is now explained as part of this process.	None

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
<p>It should be ensured that everyone with delegated authority has the required knowledge and training to undertake procurement exercises in line with current and future legislation.</p> <p>Procurement should be involved / oversee all procurement done by parties outside the procurement team.</p>	Senior Procurement Officer	As things stand those with delegated authority come through the procurement team and any issues are identified and discussed as part of the procurement process.	None

Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
Procurement Policy Strategy to be updated and reviewed on a regular basis.	Senior Procurement Officer	Still in draft form, will be addressed as a matter of urgency.	Completion by October 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.