



Comhairle nan Eilean Siar
Internal Audit Follow Up Review
Community Planning & Community Engagement
Final Report – FU09-2024/25

01 September 2025

**COMHAIRLE NAN EILEAN SIAR
INTERNAL AUDIT FOLLOW UP REPORT
COMMUNITY PLANNING & ENGAGEMENT**

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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 7 recommendations made in the Community Planning & Engagement report which was issued on 10 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:
- A total overhaul of the LOIP to be undertaken by the OHCPP and brought up to date to reflect more current developments. Realistic and more achievable outcomes to be agreed and progressed.

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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
An updated LOIP should be developed alongside a performance framework to confirm that our plans are realistic and achievable.	Partly implemented	
The OHCPP should update within a reasonable time the extent of progress with the actions within the Plans, and what form of reporting is appropriate and realistic in future, taking account of identified resource	Fully implemented	
On completion of the updated LOIP, CPP Partners must ensure that actions are measured at regular intervals to allow the Comhairle to report on findings.	Fully implemented	
The OHCPP to make arrangements that meetings must be undertaken as per the terms of the agreement.	Fully implemented	
The Partnership Agreement to be updated to reflect the current period.	Partly implemented	
All OHCPP Priority Groups represented must attend meetings as per the agreement and have representation at the OHCPP Board meetings.	Fully implemented	
The Communication Engagement Participation Policy to be refreshed and placed on the Intranet/Internet for use by all parties who have a vested interest in the OHCPP.	Partly implemented	

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Concluding Remarks

- 1.6 From our follow up testing, we note that out of the 7 follow up recommendations made in the original 4 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented by 31 December 2025.
- 1.7 For Comhairle Nan Eilean Siar Internal Audit Section

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01 September 2025

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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
An updated LOIP should be developed alongside a performance framework to confirm that our plans are realistic and achievable.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar, and Community Planning leads of statutory partners and local partners	An annual report regarding the current LOIP 2017 – 2027 has been completed and addresses whether outcomes which were set in 2017 have been met, and also to set the scene for commencement of work to begin the new Local Outcome Improvement Plan for 2027. This report will inform the OHCPP and partners of the extent to which outcomes which were deemed a priority in 2017 have changed, and give an overview, from the data which was possible to collect, of performance.	On schedule; thereafter, subject to review and decision-making by the OHCPP and its partner organisations. Comhairle actions complete and on schedule.

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
The OHCPP should update within a reasonable time the extent of progress with the actions within the Plans, and what form of reporting is appropriate and realistic in future, taking account of identified resource	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar, and Community Planning leads of statutory partners and local partners	<p>A request was put out to all members of the OHCPP in early April 2025 that a review of the current LOIP and action plan was being undertaken, and for each partner to share all relevant information and data relating to their organisation within the LOIP. Partners who did not provide or share information were advised that responses or lack of responses would be recorded within the review. 8 partners (out of a total of 21 statutory and local partners) responded, though it should be noted that LOIP responsibilities were not applicable to a number of statutory and local partners</p> <p>To date, three responses have been received to a request for resource for the development of a new LOIP: HIE have offered £5k <i>per annum</i> for three years; HHP offered senior officer to support the work on a revised LOIP; and SNH noted that no resources can be identified at present. It should be noted that the Scottish Fire and Rescue Service had previously provided one-off funding to support the work of the Community Planning Partnership. While these identified contributions are indeed valued and appreciated, they do not by themselves provide the level of support required for a shared vision that ensures partners' strategic aims are reflected through the Local Outcome Improvement Plan.</p>	<p>Action complete, although it should be noted that not all partners have provided the required information.</p> <p>Comhairle actions complete</p> <p>The future LOIP will inevitably reflect the resource commitment of CP partners to its production and outcomes. It therefore appears that, at present, the next LOIP runs the risk of lacking key elements of material which are necessary to the production of relevant and measurable outcomes.</p> <p>Comhairle actions completed as far as possible.</p>

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
On completion of the updated LOIP CPP Partners must ensure that actions are measured at regular intervals to allow the Comhairle to report on findings.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar, and Community Planning leads of statutory partners and local partners	As noted above.	As noted above; Comhairle actions completed as far as possible.

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
The OHCPP to make arrangements that meetings must be undertaken as per the terms of the agreement.	Chief Executive and Strategy Officer, Comhairle nan Eilean Siar, and Community Planning leads of statutory partners and local partners	<p>Meetings of the OHCPP require the input from all partner agencies, including a commitment to report to and attend meetings, and contribute to implementation of outcomes. The Partnership Board has met as scheduled and most meetings of the Executive Group have gone ahead. In detail:</p> <ul style="list-style-type: none"> • 5 OHCPP Board meetings have taken place since 14 March 2024. • 7 OHCPP Executive Group Meetings have taken place since 18 January 2024 • 2 OHCPP Board meetings have been cancelled/postponed since April 2024 • 5 OHCPP Executive Group Meetings have been Cancelled/Postponed since April 2024 	Ongoing and dependent on commitment of partners to attend and contribute.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.5			
The Partnership Agreement to be updated to reflect the current period.	Chief Executive and Strategy Officer	In progress. The work of the Strategy Officer has been focused on Actions 2.1 and 2.2	Revised Partnership Agreement will be submitted to the November meeting of the OHCPP Board

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.6			
All OHCPP Priority Groups represented must attend meetings as per the agreement and have representation at the OHCPP Board meetings.	Chief Executive	As noted above	Attendance at and contributions to meetings are matters for CP partners

Action Recommended	Action By	Progress to Date	Action Outstanding
2.7			
The Communication Engagement Participation Policy to be refreshed and placed on the Intranet/Internet for use by all parties who have a vested interest in the OHCPP.	Chief Executive	The current policy is in place from 2020-25. A refreshed policy will be drafted in 2025. This policy supports all community engagement across the Comhairle and is not solely for OHCPP activity.	In progress now that Actions 2.1 and 2.2 are complete.

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.