

AUDIT AND SCRUTINY COMMITTEE: 25 SEPTEMBER 2025
REPORTS OUTSTANDING – PROGRESS

No.	Date of Request	Subject	Action Required	Action By	Progress
1	8 February 2024	Public Service Improvement Framework (PSIF) 2020 – Guidance	3 Yearly Review of PSIF Framework	Chief Executive	Report to February 2027 Meeting of the Committee.
2	2 February 2021	External Quality Assurance Assessment	Five yearly Report on the findings arising from the External Quality Assurance Assessment of the Comhairle's Internal Audit Service	Chief Internal Auditor	Report to February 2026 Meeting of the Committee
3	1 May 2025	Internal Audit Operational Plan	Annual Report to be submitted to the Committee	Chief Internal Auditor	Report to April 2026 Meeting of the Committee
4	26 September 2024	Risk Management Update	Annual Risk Management update to be presented to the Committee	Chief Executive	Report at item 6 of the Agenda
5	18 June 2024	Corporate Business Continuity Plan	Submit an annual review update report	Chief Executive	Report at item 7 of the Agenda
6	19 June 2025	Scottish Public Services Ombudsman Annual Report	Submit an annual Report to the Committee	Chief Executive	Report to June 2026 Meeting of the Committee.
7	18 June 2024	Programme of Self-Assessments 2024	Submit an annual report to the Committee	Chief Executive	Report to a future meeting of the Committee
8	8 February 2024	Reporting Concerns at Work (Whistleblowing) – Annual Report	Annual Report to be submitted to the Committee.	The Monitoring Officer	Report to February 2026 Meeting of the Committee.
9	1 December 2022	National Fraud Initiative	Bi-annual update reports to facilitate and enhance scrutiny of performance	Head of Accountancy and Exchequer Services	Report to a future Meeting of the Committee.
10	9 March 2022	End of Term Assessment: Policy Delivery 2022-2026	End of Comhairle Term Assessment	Chief Executive	Report to March 2026 Meeting of the Committee

11	26 September 2024	Comhairle nan Eilean Siar Annual Audit Plan	Annual Report to be submitted to the Committee	External Audit	Report to a future Meeting of the Committee
12	19 June 2025	Internal Training Annual Report	Submit an annual update Report on Internal Training	Chief Executive	Report to June 2026 Meeting of the Committee.
13	28 June 2023	Draft Annual Accounts	Submission of Draft Annual Accounts	Head of Accountancy and Exchequer Services	Report at item 8 of the Agenda
14	19 June 2025	Complaints Annual Report	Annual Report to be submitted to the Committee	Chief Executive	Report to June 2026 Meeting of the Committee.
15	19 June 2025	Annual Governance Statement	Annual Report to be submitted to the Committee	Chief Executive	Report to June 2026 Meeting of the Committee.
19	19 June 2025	Local Code of Corporate Governance 2022/23	Annual Report to be submitted to the Committee	Chief Executive	Report to June 2026 Meeting of the Committee.
20	19 June 2025	Internal Audit Annual Report and Assurance Statement 2024/25	Annual Report to be submitted to the Committee	Chief Internal Auditor	Report to June 2026 Meeting of the Committee.
21	26 April 2023	Local Government Data Reporting	Report to be submitted when Phase 2 is complete	Chief Executive	Report to a future meeting of the Committee
22	19 June 2025	Cyber Attack Response	Update Report to every other series of Meetings	Chief Internal Auditor	Report to November 2025 Meeting of the Committee.