



## COMHAIRLE NAN EILEAN SIAR: 7 MAY 2025

### COMMITTEE DECISION REPORT

#### AUDIT AND SCRUTINY COMMITTEE: 1 MAY 2025

At its meeting on 1 May 2025, the Audit and Scrutiny Committee considered the business referred to below. The Committee has approved the recommendations detailed for approval by the Comhairle. Where the Committee has exercised delegated powers or used the conditional delegation provisions for any item, this is stated.

Items marked with an asterisk\* were considered with the press and public excluded from the Meeting.

<i>Item Title</i>	<i>Agenda Number</i>	<i>Committee's Decision</i>
Minute of Meeting of 6 February 2025	1	The Minute of Meeting of 6 February 2025 was approved.
Declaration of Interest	2	There were no declarations of interest.
BVAR – Action Plan	3	It was agreed to recommend that the Comhairle:  (1) note the progress against the BVAR Action plan; and  (2) note that further monitoring and reporting of the BVAR Action Plan will be undertaken through service business plans.
Best Value – Public Performance Reporting 2023/24	4	It was agreed to recommend that the Comhairle note:  (1) the content of the Report;  (2) that the Comhairle met its statutory duty to report its 2023/24 performance information to the public by 31 March 2025; and  (3) the requirement for Chief Officers to present their 2023/24 service performance reports to the June 2025 Series of Meetings for effective scrutiny and challenge against its duty of Best Value, if they have not already done so.
Performance Project – Transformation Plan	5	It was agreed to recommend that Comhairle note stage 1 of the business case and work undertaken by the Performance Project group from February to April 2025.
Internal Audit Progress 2024/25	6	It was agreed to recommend that the Comhairle note the Report.
Internal Audit Operational Plan 2025-26	7	It was agreed to recommend that the Comhairle approve the amended Operational Plan for 2025-26.

Internal Audit Key Documentation Update	8	It was agreed to recommend that the Comhairle:  (1) approve the Internal Audit Charter at Appendix 1.  (2) note the Internal Audit Manual at Appendix 2.
Global Internal Audit Standards Update	9	It was agreed to recommend that the Comhairle note that the GIAS come into effect on the 1 April 2025 and the ongoing work Internal Audit are undertaking to conform with the new standards.
Climate Change	10	It was agreed to recommend that the Comhairle note the Report.
Commissioning Partnership Services	11	It was agreed to recommend that the Comhairle note the Report.
Cyber Attack Response	12	It was agreed to recommend that the Comhairle note the Report.
ECLIPSE	13	It was agreed to recommend that the Comhairle note the Report.
Medication Management	14	It was agreed to recommend that the Comhairle note the Report.
Street Lighting	15	It was agreed to recommend that the Comhairle note the Report.
Non-Domestic Rates	16	It was agreed to recommend that the Comhairle note the Report.
Strategic Procurement	17	It was agreed to recommend that the Comhairle note the Report.
Treasury Management	18	It was agreed to recommend that the Comhairle note the Report.
Reports Outstanding	19	It was agreed to recommend that the Comhairle note the Report.