

Internal Audit Assignment Plan

Item 6.4

Client:	Western Isles Integrated Joint Board
Assignment:	Cyber Security
Background:	<p>In November 2023, Comhairle nan Eilean Siar was the victim of a significant cyber-attack. The incident resulted in significant disruption, including the inability to raise council tax bills. The incident is expected to cost the Comhairle approximately £0.5m and work will be continuing during 2024 to resolve it.</p> <p>The IJB has experienced some impact already as a result of the cyber-attack. This has included an impact on the ability to access some data, in particular financial data which has significantly impact on the IJB's ability to produce annual accounts and establish budgets. The website has also been affected. The focus initially of the Comhairle has been to contain and recover from the attack.</p> <p>One of the main risk areas relates to how it discharges its financial governance responsibilities. These have been challenging due to the loss of financial systems and supporting data.</p>
Scope:	The review will assess whether there are appropriate cyber security assurances in place over key financial governance risks.
Control objectives:	<p>As part of this review, we will:</p> <ul style="list-style-type: none"> Perform an assessment to identify any gaps in assurances across relevant financial governance risks. Identify actions for IJB management to address any gaps found.
Business risks:	<p>This review relates to the following risk within Directorate Risk Registers:</p> <ul style="list-style-type: none"> IJBSR5 Organisational, professional and cultural barriers inhibit the ability of the H&SCP and in turn the Board to develop services and deliver on strategic ambition. Current risk score = 12 (Amber); Target risk score = 6 (Yellow)
Client contacts:	<p>Review Sponsor: Nick Fayers, Chief Officer, IJB</p> <p>Key Contacts: TBC (IJB, NHS Western Isles, and Comhairle)</p>
Resources:	<p>Cyber Security Consultant – 7 days</p> <p>Assistant Cyber Services Manager – 2 days</p> <p>Head of Cyber Services – 1 day</p>

Timetable:

Fieldwork commences: w/c 10 March 2025
Fieldwork completed: w/c 24 March 2025
Closing meeting with Audit Sponsor: w/c 24 March 2025
Draft report issued: w/c 7 April 2025
Management responses received by: w/c 21 April 2025
Report to be issued as final by: w/c 5 May 2025
Audit Committee meeting: TBC

Reporting format:	Tailored Internal Audit advisory report
Agreed by client and date:	