Audit	Report	Grade	Recommendation	Action Owner	Original Due Date	Azets	Revised Du	Management Update July 2026	Management Consider this action: Complete, Partially Complete, Incomplete,	Revised Due Date	Azets Comment	Azets Status
2021/22 Scheme Review	T-18 - 2021/22 Scheme Review	4	Consideration is given to whether a full review of the integration scheme is still required as per the original requirements of the IJB. An update should be provided to the IJB and Scottish Government regarding the status of the scheme review with any future amendments approved, as necessary. Where any amendments are made to the current scheme, any successor scheme should be placed on the website	Chief Officer	Once the system moves out of emergency footing	Partially Complete	Jun-26	A revised Scheme has been approved by the IJB and submitted to Scottish Governement officialsy. The Scheme will require to be approved by the parent bodies at the September series and then Scottish Government will formally consider the document.	Partially as final sign off by Scottish Ministers is required to complete the process.	September 26 for CnES & NHS W Isles approvals. Minsiter approval timeframe tbc.	This action will remain partially complete until the Scheme has been approved by all relevant parties.	Partially Complete
2019/20 Financial Planning, Management and Savings	T7 - 2019/20 Financial Planning, Management and Savings	1	Strategic plan/refresh to be reviewed as required and current plan to be made available online.	Chief Officer	December 2019	Incomplete	Nov-26	Out of date and to be remove. See below - suggest this action is removed given the timleine for the refreshed Plan	Historic and not relevant given IJB approval on Strategic Plan refresh.	Nov-26	Azets Note The IJB have approved the timeline for the Strategic Plan refresh. Once the Strategic Plan has been developed, formally approved and published online, this action will be considered for closure.	Partially Complete
2022/23 Strategic Planning	2022/23 Strategic Planning	3	Management should provide a clear timeline to complete the strategic planning cycle, including Board approval.	Chief Officer	December 2023	Incomplete	Nov-26	Timeline and approach agreed by the IJB at the June Development session. Two workshops have been held in July with senior officers to commence the framing of content in keeping with the decisions of the IJB on areas for priority consideration. ICMT have approved the areas defined and a refined document will be worked on at a workshop on the 24th of August and an updated Report will be considered at the September meeting of ICMT and then the IJB.	Complete process and timeline agreed.	Nov-26	We obtained the covering report on the summary of the workshop in the Strategic Plan as approved by ICMT as an example of work to date. Also the slides from the development session. This confirms that time and approach have been agreed. This action however will remain until the new Strategic Plan has been developed and approved.	Partially Complete
2022/23 Strategic Planning	2022/23 Strategic Planning	2	Management should ensure that the IJB Board is provided with a timescale outlining when underlying plans should be produced. In addition strategic plans should address medium- and long-term activities. The Health and Social Care Strategic Framework 2023-2026 document should address how it will ensure alignment with strategic vision and objectives of underlying plans.	Chief Officer	September 2023	Incomplete	Nov-26	The IJB have agreed the clsoing off of previous actions and the priority areas to be included in the Plan refresh with the timescales attached.	Complete/Historic and not relevant.	N/A	Azets Note The IJB have approved the timeline for the Strategic Plan refresh. Once the Strategic Plan, incorporating medium- and long-term activities, has been developed, formally approved and published online, this action will be considered for closure.	Partially Complete
2022/23 Strategic Planning	2022/23 Strategic Planning	2	Management should develop an outline communication and engagement plan, aligned with strategic plans development (MAP 1.1) which clearly identifies when and how stakeholders, both internal and external will be involved in the strategic planning process.	Chief Officer	December 2023	Incomplete	Nov-26	Engagement Plan for the production of a draft for wider consideration has been agreed as per the Development Day summary. The engagement process for further internal and external stakeholders will be included in the uodate to the September IJB.	Partially - in progress	Nov-26	This action remains in progress plan until the Strategic Plan has been developed and approved.	Partially Complete
2022/23 Strategic Planning	2022/23 Strategic Planning	2	Management should clarify the roles and responsibilities for strategic planning with the planning framework document, ensuring that this complies with the integration legislation. In addition any terms of reference or job descriptions should be updated accordingly. Management should also ensure the Integration Joint Board is provided with assurance that the strategic plan develop process complies with legislation.	Chief Officer	March 2024	Incomplete	Nov-26	Historic and not relevant. The Strategic Plan development process is aligned to the refresh Integration Scheme.	Complete/Historic	N/A	Azets Note Further evidence is required that roles and responsibilities/job descriptions are being updated.	Partially Complete
2019/20 Risk Management	T1 - 2019/20 Risk Management	1	Risk management strategy and policy to be reviewed with updated version made available to staff.	Chief Officer	April 2020	Partially Complete	Jun-26	Complete - approved through ICMT and IJB and circulated to Senior Management Team.	Complete	N/A	We can confirm closure of this action.	Complete
23/24 Financial Planning	23/24 Financial Planning	2	Recommendations were previously raised in the 2022/23 Strategic Planning Audit regarding the update of the strategic documents (Map 1.1 and Map 1.2) which remain outstanding. As part of this we recommend the strategic documents are updated to reflect the three-year timeframe covered by the financial plan to ensure they are aligned with the financial capabilities of the Board. As part of the financial planning process, the partnership should review the strategic objectives for the coming year and determine whether any revisions need to be made. This should follow the initial draft budget so that there is clear oversight of financial pressures and achievable expectations are set.	Chief Financial Officer and Chief Officer	February 2025	Incomplete	Nov-26	Chief Financial Officer produces an annual budget and a 3 year financial budget based on information available. Scottish Government are undertaking annual budgetting so the in year budget is the most accurate. The CFO will work together with the CO by November 2026 to ensure Strategic budget are aligned with the 3 year plan but also noting that due to annual budgeting by SG the budget for the following year may decrease further.	In progress	Nov-26	Agree that this action is in progress	Partially Complete

23/24 Financial Planning	23/24 Financial Planning	3	We recommend the IJB Board requests a formal report from the Comhairle detailing the steps being taken to ensure ongoing financial monitoring can be undertaken as soon as possible and throughout 2024/25. This should include the progress towards budget finalisation, assurance that the data is correct and the timescales for budget monitoring to commence. Additionally, the Board should consider the need for an additional risk to be created on the Strategic Risk Register specifically related to the impact of the Cyber incident on the IJB financial planning and monitoring process.			Incomplete	Jun-26	All systems with CNES are now up and running and Quarterly monitoring is now in place and year end figures have been and are being Audited by Audit Scotland. There is still a qualification on CnES annual accounts but Audit Scotland are hoping to lift this by 2026. Audit Scotland are confident that the in year ledger balances are correct. The need for the IJB to ask for a formal report from the Comhairle detailing the steps being taken to ensure ongoing financial monitoring is now two years out of date and not relevant given the progress made.	Complete	N/A	We are content to close this action based on the management updates	Complete
23/24 Financial Planning	23/24 Financial Planning	2	As part of the draft clinical escalation process, the process should detail the timescales for each level of respondent. When issues are identified, the proposed and agreed resolutions should be documented in an action plan with assigned owners and deadlines for completion. Additionally, the IJB should consider alternative reporting arrangements if responses are not received in a timely manner, such as the option to report directly to the Board or Audit & Risk Committee in order to resolve delays to responses.	Chief Officer and Chief Financial Officer	September 2024	Incomplete	Jun-26	Any changes in clinical requirement or need that will result in a financial variation which may include cost pressures will be taken to the relevant partners CMT and ICMT - CO and CFO work together to ensure all financial risks are reported on in key governance reports. Each report whether to partners governance committee or IJB governance committees have to be signed off by relevant financial officer	Complete	n/a	Azets Note This recommendation related to management developing an estimated timeframe alongside the escalation framework to outline how quickly each layer of governance should take to respond/take decision on an issue escalated. This would not result in any additional costs to the partners and would solely be updating policy/supporting documents.	Incomplete
23/24 Corporate Governance	23/24 Corporate Governance	2	We recommend that management ensure that Board members are given sufficient time to review reports prior to board meetings. This may include increasing the amount of time between papers being issued and the meeting dates.	Board Secretary	July 2024	Partially Complete	Jun-26	Agendas and papers are circulated in line with standing orders and any issued are addressed through the post meeting evaluation.	Complete	N/A	Agree that this action can be marked as closed.	Complete
23/24 Corporate Governance	23/24 Corporate Governance	2	We recommend the Board and Audit and Risk Committee complete an annual self-assessment checklist which is utilised to identify and address any issues raised. Best practice guidance is available concerning the content of self-assessments. The results of the exercise should then be collated and used to agree actions to address any identified issues.	Board Chair and Audit and Risk Committee Chair	September 2024	Incomplete	Jun-26	Scheduled for the November IJBARC given competing priorities and the delay will not impact on the learning to be derived for the 2027 intake of new members, allowing time for training and documentation to be refreshed as appropriate.	Incomplete	Nov-26	This action remains incomplete	Incomplete
24/25 Risk Management	24/25 Risk Management	2	The Chief Officer should document the risk identification approach within the Risk Management Strategy to clearly outline: • Who is responsible for risk identification. • How risks are identified and assessed. • How relevance to the IJB is determined. • How risk escalation works between the parent organisation and IJB.	Chief Officer	June 2025	Partially Complete	Jun-26	New Risk Strategy approved at the June 2026 IJBAR and IJB.	Complete	N/A	Azets Note Upon review it was determined further clarity was required on the risk appetite definitions/scoring within the strategy which would require minor amendment prior to completing the action.	Partially Complete
24/25 Risk Management	24/25 Risk Management	2	Management should clearly align the risk appetite categories to the risk scores to ensure they can be consistently applied.	Chief Officer	June 2025	Partially Complete	Jun-26	As above	Complete	N/A	Azets Note Upon review it was determined further clarity was required on the risk appetite definitions/scoring within the strategy which would require minor amendment prior to completing the action.	Partially Complete
24/25 Risk Management	24/25 Risk Management	Advisory	Management should consider updating the review cycle of the Risk Management Strategy to ensure it is reviewed at least annually and whenever significant changes occur.	Chief Officer	June 2025	Partially Complete	Jun-26	As above	Complete	N/A	We are content to close this action based on the management updates	Complete
24/25 Risk Management	24/25 Risk Management	2	The Chief Officer should update the risk register, including: • All date references, ensuring the last update, next update and target update dates are accurate and achievable. • Updating the risk appetite statement to make clear the date it was last updated. • Assign risk appetite categories to each risk in the register. • Ensure the assigned 'aim' is aligned with the current and target risk scores. In addition, per MAP 1.1 management should ensure there is a clear process for identifying and documenting emerging risks and that there is clear evidence of discussion by the ARC and Board. Further, management should consider the addition of a cyber incident risk on the IJB strategic risk register given the direct impact an incident may have on the IJB.	Chief Officer	June 2025	Partially Complete	Jun-26	Risk register updated and approved at the June 2026 IJBARC. Comments relate to historic documentation.	Complete	Nov-26	Azets Note The Strategic Risk Register presented at the June IJB ARC meeting did not reflect the areas identified within this recommendation. A new risk register template was presented which will be used by the IJB going forward. However, until this format has been presented to the IJB ARC for review, this action will remain partially complete.	Partially Complete
24/25 Risk Management	24/25 Risk Management	3	The Chief Officer should include a formal risk escalation and de-escalation process in their Risk Management Strategy or Policy. This can include a specific thresholds that dictate when a risk should be escalated or deescalated. If a risk identified by the IJB originates from or heavily impacts one of the partner organisations, there should be clear evidence retained of this being escalated to their risk management structures.	Chief Officer	June 2025	Partially Complete	Jun-26	Risk Strategy defines the process for risk consideration at an operational and strategic level. Azets colleagfues comments on the draft documentation incorporated into the final draft approved by the IJB ARC and IJB.	Complete	n/a	We are content to close this action based on the management updates	Complete

24/25 Risk Management	24/25 Risk Management	2	The Chief Officer should consider: • Clarifying risk scoring terminology: - Inherent Risk: The level of risk in the absence of all but the most basic of control measures. - Residual Risk: The level of risk at the current stage of implementation of control measures. - Target Risk: The level of risk which it is expected to be achieved with full and effective implementation of available control measures/mitigating actions. • Creating more detailed action plans that outline specific steps to be taken to mitigate each risk. Each risk should have a risk owner and a clear action owner. This will allow IJB to better track and manage the actions. • Given the large gaps between current and target scores, it is important to assess whether these target scores and the target date to achieve aim are realistic. Review the mitigating actions and the timescale to ensure they are gradually reducing risk exposure.	Chief Officer	June 2025	Partially Complete	Jun-26	As above. A programme of work will be undertaken to refresh the backing documentation for Strategic Risks and the review of operational risk at ICMT.	Partially complete and in progress	March 2027.	This actions remains in progress	Partially Complete
24/25 Risk Management	24/25 Risk Management	2	Management should define the frequency of reporting on risk, and ensure this covers discussion on new risks identification, changes in exciting risks, and the effectiveness of mitigating actions. We recommend the risk register is presented to each meeting of the ARC and at least every six months to the IJB Board.	Chief Officer	September 2025	Partially Complete	Jun-26	Complete as per approved Strategy.	Complete	n/a	We are content to close this action based on the management updates	Complete
24/25 Cyber Security	24/25 Cyber Security	N/A	We recommend the IJB seeks assurance from the Comhairle finance team on when they expect to have all historical data input to the finance system. The IJB should seek regular updates on progress with restoring the data.		March 26	Partially Complete	Jun-26	Complete . Auditors have oversight and have documented the status of the ledger restoration, reports approved at IJB.	Complete	n/a	Closure confirmed as part of follow up audit during 2025/26	Complete
24/25 Cyber Security	24/25 Cyber Security	N/A	The IJB should request confirmation from the Comhairle that there are robust cyber security supply chain due diligence processes in place. This should primarily focus on those systems that represent highest risk to the IJB's processes. This should include assurance that all system suppliers are subject to appropriate security due diligence as part of procurement processes and that the Comhairle has processes for gaining ongoing assurance that the system supplier maintains robust security. Confirmation should also be sought that the supplier has current cyber incident response plans and that these are regularly tested to confirm they are effective. Assurances should also be sought to confirm that suppliers maintain appropriate and secure backups.			Partially Complete	Jun-26	In progress work being undertaken to obtain the level assurance as detailed in the May 2026 audit report	In progress	Nov-26	This action remains in progress	Partially Complete
24/25 Cyber Security	24/25 Cyber Security	N/A	The IJB should seek assurance from the Comhairle that they have appropriate cyber incident response plans and that these are tested at least annually. This will provide assurance that plans are capable of supporting the response to a cyber security incident.	Chief Officer/IT Manager	June 2025	Partially Complete	Jun-26	Complete - this is managed through the Comhairle Corporate Management Team. The Chief Officer contributes and obtains assurnace through this forum.		N/A	Closure confirmed as part of follow up audit during 2025/26	Complete
24/25 Cyber Security	24/25 Cyber Security	N/A	The IJB should seek assurances from the Comhairle on progress with developing and delivering mandatory cyber security training. When the training is released, the IJB should request information on completion rates as well as information on results of any future phishing simulations. This will allow the IJB to confirm that the Comhairle is taking appropriate action to minimise behavioural cyber security risks.	Chief Officer	June 2025	Partially Complete	Jun-26	Complete - as per the May 2026 audit findings.		n/a	Closure confirmed as part of follow up audit during 2025/26	Complete
24/25 Cyber Security	24/25 Cyber Security	N/A	The IJB should request regular updates on progress on the lessons learned review to confirm that actions relevant to the IJB are being addressed.	Chief Officer		Partially Complete	Jun-26	Complete - historic and see comments re Chief Officer engagement in Comhairle CMT.		n/a	Closure confirmed as part of follow up audit during 2025/26	Complete
25/26 Corporate Governance	1.1A Outdated Governance Documents	3	We recommend that the IJB ensures all core governance documents identified within this finding are updated and approved in line with the planned timeframes and circulated to members once finalised.	Chief Officer	June 2026			The focus of core governance documentation has been the Integration Scheme. The Risk Strategy and Register and the Strategic Plan. The Plan is the current priority area. The workplan is in place and will be kept under review to ensure all documentation is updated and captures in a programme of review .	In progress	March 2027.	This action remains in progress	Partially Complete
25/26 Corporate Governance	1.1B Outdated Governance Documents	2	We recommend that, once the tracking document currently under development is finalised, it is maintained centrally and reviewed on an ongoing basis to ensure upcoming document review deadlines are identified and planned for appropriately. This process should form part of the IJB's annual workplan setting.	Chief Officer	June 2026			Work Plan is in place and subject to review by the IJB.	Complete	N/A	We are content to close this action based on the management updates	Complete

25/26 Corporate Governance	1.1C Outdated Governance Documents	2	We recommend that revision history tables are added to each governance document to provide clarity over revision dates and updates made.	Chief Officer	June 2026			A paper is being presented to the IJB ARC meeting outlining the introduction of a document control section within all policies, at the point of initial establishment or review, to strengthen oversight and improve the management of controlled documents. The paper being presented will seek both the Committee and Internal Auditors agreement that the outstanding recommendation will be closed as a result of the evidence provided.	Partially	March 2027.	The paper being presented at the IJB ARC was recevied as evidence alongside of an example of the document control section within a policy. This action remains partially complete until agreement has been obtained at the IJB ARC meeting.	Partially Complete
25/26 Corporate Governance	1.2Code of Conduct	2	We recommend the IJB implement a formal annual process requiring members to review the Code of Conduct and confirm their continued understanding and acceptance. This should be documented within existing governance documentation and undertaken at the beginning of each financial year.	Chief Officer	June 2026			National discussion pertaining to this will be included in the self assessment outcome to ascertain any areas for review as part of the refresh of governance arrangements for uinduction and annual refresh.	Partially	March 2027.	This action remains in progress	Partially Complete
25/26 Corporate Governance	2.1AMeetings of the IJB Board and ARC	3	The IJB should strengthen oversight of attendance for both Board and ARC members to proactively identify emerging issues and address quorum risks before they affect the ability to hold meetings. Regular monitoring of attendance trends and early escalation where concerns arise would support more reliable and consistent governance.	Chief Officer	June 2026			Complete, and a matter for on-going oversight through the established processes. The smendment to the Scheme includes the appointment to the IJB for the relevant term of office on the IJB to support consistency and organisational knowledge.	Complete	N/A	We are content to close this action based on the management updates	Complete
25/26 Corporate Governance	2.1BMeetings of the IJB Board and ARC	3	Contingency plans should also be established to ensure that essential duties can still be discharged when meetings are cancelled or inquorate. This should include clear alternative routes for timely review of key papers, such as the Strategic Risk Register, and consideration of whether existing Standing Orders require refinement to better protect continuity of governance.	Chief Officer	September 2026			Complete - pre agenda meetings and attendance checks are undertaken to ensure any matters in progressing with the decision meetings is esclated and addressed early. Variation in line with standing orders has been undertaken and tested to support good governance.	Complete	N/A	We are content to close this action based on the management updates	Complete
25/26 Corporate Governance	2.2 Communications Strategy	2	We recommend that the IJB updates the Communication Strategy to replace the expired 2016–2019 version. The updated strategy should clearly define communication channels, roles, responsibilities, and expected processes for sharing information both internally and externally. Once finalised, it should be communicated to all relevant stakeholders to ensure consistent and transparent communication across the partnership.	Chief Officer	June 2026			Not actioned given core givernance priorities. Included in the review of documentation.	Incomplete	March 2027.	This actions remains incomplete	Incomplete
25/26 Corporate Governance	3.1 Member Induction Materials	2	The IJB should review and approve an update to the existing member induction handbook to reflect current statutory duties, strategic priorities, and governance arrangements, and assess the feasibility of expanding the development offer by providing members with access to a broader range of learning resources and ongoing training.	Chief Officer	August 2026			Drafts in circulation with senior officers and will be considered post self assessment to ensure a holistic review of all related matters.	In progress	March 2027.	This action remains in progress	Partially Complete
25/26 Corporate Governance	4.1 Skills Assessment	2	The IJB should liaise with the Comhairle and Health Board to access their extant skills matrix in order to develop a skills matrix to capture the competencies, experience, and development needs of its members. This could replicate the form of the NHS Western Isles existing framework, adapted to reflect the specific responsibilities of the IJB. Incorporating a skills assessment into the annual evaluation process would enable the IJB to identify strengths and gaps within its membership, support tailored training, and enhance the overall effectiveness and resilience of governance arrangements.	Chief Officer	November 2026			Will be considered in line with the action above.	Incomplete	March 2027.	This actions remains incomplete	Incomplete
25/26 Corporate Governance	4.2 Self Assessments	2	The IJB should establish an annual self-assessment of the Board and ARC ensure that performance is appropriately assessed to support continuous improvement.	Chief Officer	September 2026			Planned for November 2026	Incomplete	Nov-26	This actions remains incomplete	Incomplete