IJB Audit & Risk Committee 03.06.26
Agenda Item: 5.2.2
Purpose: For Discussion

Western Isles Integration Joint Board
Internal Audit Report
Management Action Follow Up – Q1 2026/27

June 2026

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Introduction and background

Introduction

As part of the internal audit programme we complete a follow up review to provide the Audit and Risk Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. This report summarises the progress made by management in implementing agreed management actions.

Scope

We review all open management actions and liaise with Western Isles Integration Joint Board staff to obtain an update on their implementation progress. For recommendations graded priority 3 or above, we request evidence to validate completion of any actions marked for closure by management.

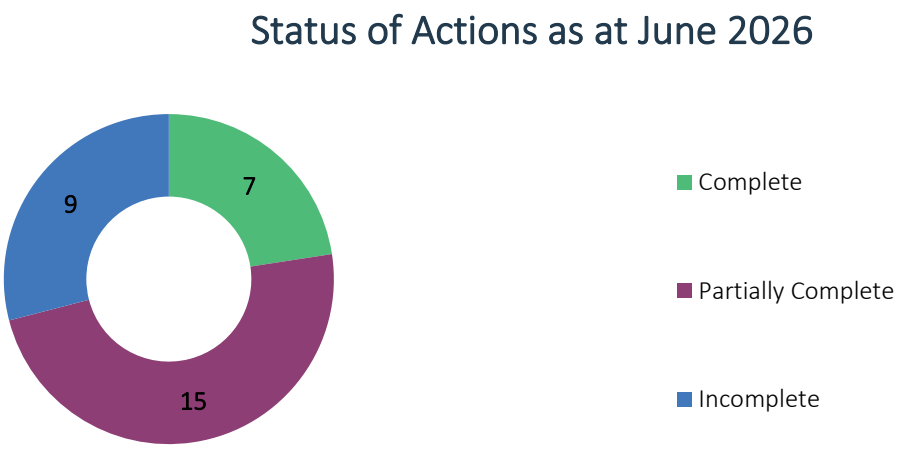
Action for Audit and Risk Committee

The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

Summary of progress

The table below shows the movement in the Western Isles Integration Joint Board audit actions tracker in the period to June 2026:

	Number of Actions
Open actions brought forward	31
Actions added to tracker	0
Total actions to follow-up	**31**
Actions closed	7
Open actions carried forward	**24**



We have confirmed that seven actions (23%) were completed in the period to June 2026, 15 actions (48%) have been assessed as partially complete and nine (29%) as incomplete.

We have confirmed with management that work is ongoing to progress the outstanding actions and revised due dates have been provided in all cases. Further detail on all outstanding actions is included at Appendix 2.

Particular attention should be paid to those actions that have passed their original due date for completion over the next quarter, particularly the aged items.

A summary of the status of actions by report is shown at Appendix 1.

Status by Grading

	Complete	Partially complete	Incomplete
1		1	1
2	3	6	6
3	4	1	2
4		1	
Advisory		1	
N/A		5	
Total	7	15	9

Appendix 2 sets out the current status of actions classed as “partially complete” and “incomplete” based on updates provided by management.

Appendix 1: Action status by report

Report title	Complete	Partially complete	Incomplete	Total
Business Continuity Planning and Disaster Recovery	2			2
Financial Planning, Management and Savings			1	1
Risk Management		1		1
2019/20 Sub-Total	2	1	1	4
Scheme Review		1		1
2021/22 Sub-Total		1		1
Strategic Planning			4	4
Workforce Management Information	3			3
2022/23 Sub-Total	3		4	7
Corporate Governance		1	1	2
Financial Planning	2		3	5
2023/24 Sub-Total	2	1	4	7
Cyber Security		5		5
Risk Management		7		7
2024/25 Sub-Total		12		12
Grand totals	7	15	9	31

Appendix 2: Summary of outstanding actions

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update June 2026 Follow Up	Status
2019/20 Risk Management	Risk management strategy and policy to be reviewed with updated version made available to staff.	Chief Officer	1	Apr 20	Jun 26	Risk Management Flowchart agreed at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete
2019/20 Financial Management and Savings	Strategic plan/refresh to be reviewed as required and current plan to be made available online.	Chief Officer	1	Dec 19	Nov 26	This will be included in the refresh of the Strategic Plan, as previously noted.	Incomplete
2021/22 Scheme Review	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	Chief Officer	4	Once the system moves out of emergency footing	Jun 26	The Scheme consultation period ended on the 8th May and the outcome will be brought to IJB ARC in June.	Partially Complete

	successor scheme should be placed on the website.						
2022/23 Strategic Planning	Management should provide a clear timeline to complete the strategic planning cycle, including Board approval.	Chief Officer	3	Dec 23	Nov 26	This will be included in the refresh of the Strategic Plan, as previously noted.	Incomplete
2022/23 Strategic Planning	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	2	Sept 23	Nov 26	This will be included in the refresh of the Strategic Plan, as previously noted.	Incomplete
2022/23 Strategic Planning	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	2	Dec 23	Nov 26	This will be actioned in parallel with the Strategic Planning refresh.	Incomplete

2022/23 Strategic Planning	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	2	Mar 24	Nov 26	This will be included in the refresh of the Strategic Plan, as previously noted.	Incomplete
2023/24 Financial Planning	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	Chief Officer and Chief Financial Officer	2	Feb 25	Nov 26	This will be included in the refresh of the Strategic Plan, as previously noted.	Incomplete

	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.						
2023/24 Financial Planning	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.	Chief Financial Officer	3	Jun 24	Jun 26	Cyber risk on both partner corporate registers and will feature in the IJB refresh.	Incomplete

2023/24 Financial Planning	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	2	Sept 24	Jun 26	The refresh of the IJB risk strategy will include mapping of the existing processes for operational and strategic risk.	Incomplete
2023/24 Corporate Governance	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	2	Jul 24	Mar 26	Post meeting feedback is included in the process of meeting administration. Standing orders are applied detailing the exceptions to the standard timeframes. *This action will likely be superseded by the recommendations within the 2025/26 Corporate Governance audit.*	Partially Complete

2023/24 Corporate Governance	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 Committe e Chair	2	Sept 24	Sept 26	This summary of outstanding actions as detailed in this document is the priority for the Committee to address all outstanding matters. Consideration of a self-assessment will require to be scheduled for the autumn period and this will enable progress to be evaluate and priority actions for the Committee agreed. *This action will likely be superseded by the recommendations within the 2025/26 Corporate Governance audit.*	Incomplete
24/25 Risk Management	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	2	Jun 25	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete

24/25 Risk Management	Management should clearly align the risk appetite categories to the risk scores to ensure they can be consistently applied.	Chief Officer	2	Jun 25	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete
24/25 Risk Management	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	Advisory	Jun 25	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete
24/25 Risk Management	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	Chief Officer	2	Jun 25	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete

	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.						
24/25 Risk Management	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	3	Jun 25	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete
24/25 Risk Management	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	Chief Officer	2	Jun 25	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete

	implementation of control measures.- Target Risk: The level of risk which it is expected to be achieved with full and effectiveimplementation of available control measures/mitigating actions. • Creating more detailed action plans that outline specific steps to be taken to mitigate each risk. Eachrisk should have a risk owner and a clear action owner. This will allow IJB to better track and managethe actions. • Given the large gaps between current and target scores, it is important to assess whether these targetscores and the target date to achieve aim are realistic. Review the mitigating actions and the timescale to ensure they are gradually reducing risk exposure.						
24/25 Risk Management	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	Chief Officer	2	Sept 2025	Jun 26	Risk Management Flowchart agree at IJB ARC meeting in February 2026. Updated Strategy is being presented to the June IJB ARC.	Partially complete

	register is presented to each meeting of the ARC and at least every six months to the IJB Board.						
24/25 Cyber Security	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.	Chief Officer	N/A	Mar 26	Mar 26	This action will likely be superseded by the recommendations and updates within the 2025/26 Cyber Security audit.	Partially complete
24/25 Cyber Security	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	Chief Officer	N/A		Mar 26	This action will likely be superseded by the recommendations and updates within the 2025/26 Cyber Security audit.	Partially complete

	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.						
24/25 Cyber Security	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	N/A	Jun 25	Mar 26	This action will likely be superseded by the recommendations and updates within the 2025/26 Cyber Security audit.	Partially complete
24/25 Cyber Security	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	Chief Officer	N/A	Jun 25	Mar 26	This action will likely be superseded by the recommendations and updates within the 2025/26 Cyber Security audit.	Partially complete

	minimise behavioural cyber security risks.						
24/25 Cyber Security	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	N/A		Mar 26	This action will likely be superseded by the recommendations and updates within the 2025/26 Cyber Security audit.	Partially complete

Appendix 3: Audit Risk Categorisations

Management action grades

4	•Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	•High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	•Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	•Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.