IJB Audit & Risk Committee 10.02.26
Agenda Item: 6.2.1
Purpose: Discussion

Western Isles Integration Joint Board
Internal Audit Report
Management Action Follow Up – Q4 2025/26

February 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.

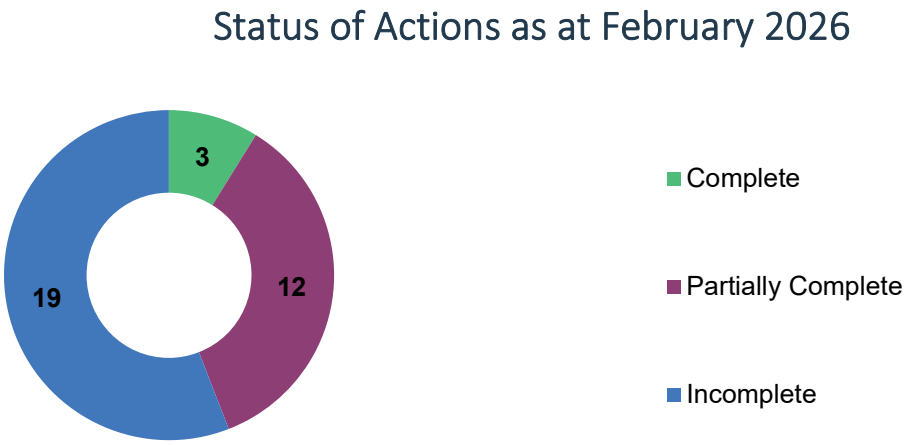
Action for Audit and Risk Committee

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 February 2026:

	Number of Actions
Open actions brought forward	22
Actions added to tracker	12
Total actions to follow-up	**34**
Actions closed	3
Open actions carried forward	**31**



We have confirmed that three actions (9%) were completed in the period to February 2026, 12 actions (35%) have been assessed as partially complete and 19 (56%) 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			2
2	1	2	13
3	1	4	3
4	1	1	
Advisory			1
N/A		5	
Total	3	12	19

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	2
2029/20 Sub-Total	1	2	2	5
Workforce Planning and Organisational Development	1			1
2020/21 Sub-Total	1			1
Scheme Review		1		1
2021/22 Sub-Total		1		1
Strategic Planning			4	4
Workforce Management Information		1	2	3
2022/23 Sub-Total		1	6	7
Corporate Governance		1	1	2
Financial Planning	1	2	3	6
2023/24 Sub-Total	1	3	4	8
Cyber Security		5		5
Risk Management			7	7
2024/25 Sub-Total		5	7	12
Grand totals	3	12	19	34

Appendix 2: Summary of outstanding actions

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update February 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	Mar 26	A report on the IJB Risk Management Strategy will be considered by ICMT in February 26.	Incomplete
2019/20 Business Continuity Planning and Disaster Recovery	Implementation of Business Continuity policy statement along with formal annual assurance being sought from partner organisations that Business Impact Assessments have been carried out and appropriate Business Continuity arrangements are in place.	Chief Officer	3	Apr 20	Feb 26	Partner organisations operate a corporately managed review of BCPs.	Partially Complete
2019/20 Business Continuity Planning and Disaster Recovery	Formal annual assurance should be given by each partner organisation confirming whether the necessary IT systems and controls have been tested and are operating effectively and whether adequate budgetary provision has been made to enable this to take place.	Chief Officer	3	Jan 20	Feb 26	Disaster Recovery Actions are included in BCPs. Corporate Management Team meetings consider such matters for both partner organisations as well as Committee and Board. Service heads and ICMT will advise on the most relevant documentation for assurance.	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	Draft for consultation Jun 26	The progression of the revision and refresh of the Strategic Plan will commence in February 2026.	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 successor scheme should be placed on the website	Chief Officer	4	Once the system moves out of emergency footing	Jun 26	Updated Scheme being presented to the Board in February 2026 after which it will be issued for consultation	Partially Complete
2022/23 Workforce Management Information	The IJB should formally agree, document and communicate the workforce performance information required to provide assurance that there are appropriate arrangements in place within the partner bodies to recruit and retain the required	Chief Officer	3	Dec 23	Jun 26	Parent body refreshed workforce plans are in progress. Corporate and Departmental workforce data is shared to assist the operational decision making in line with the directions. This information is managed and used at corporate management team level and then	Partially Complete

	workforce to deliver integrated services. In line with good practice, it is suggested that the request should cover the following: • Content and format of reporting - the metrics and information required i.e. quantitative or qualitative. These should provide coverage of all key workforce areas for example recruitment/vacancies, staff turnover levels, shift fill rates, sickness and other absence rates, staff survey/satisfaction outcomes and training. • Roles and responsibilities. • Frequency of reporting to the IJB and a timetable for the production of data. • The process for senior managers to quality assure the data before it is reported to the IJB. The IJB should review the workforce KPIs in the current Performance Management Framework document and confirm whether these remain					reported as appropriate to NHS Board and Comhairle Committee. The Chief Finance Officer's inclusion of workforce data is included in financial monitoring reports and regarded as relevant contextual information. The consideration of additional data at IJB level will require to be addressed through a strategic lens. The review of the IJB workforce plan will map out the processes undertaken by the parent bodies regarding workforce planning and the detail and frequency of any additional IJB reporting to be actioned. ICMT will consider in February and the associated work programmed in post March 2026.	

	relevant and should be included in any future reporting.						
2022/23 Workforce Management Information	The IJB should ensure that workforce reports include data on staff turnover and the KPIs linked to the workforce plan and other workforce related targets. This recommendation is linked to MAP 1.1. Management should reflect on the reporting capacity of the IJB and consider whether the Chief Financial Officer is the most appropriate person to produce regular IJB workforce reports.	Chief Officer	2	Dec 23	Jun 26	Work ongoing to review the workforce strategy and the reporting which underpins this, and as such these actions will be addressed upon completion of that work.	Incomplete
2022/23 Workforce Management Information	Management should include details of relevant mitigating actions within the body of the workforce reports. The IJB should ensure that all relevant actions are recorded on the IJB action log with clear owners and due dates so that progress can be monitored and the IJB can be assured that appropriate action is being taken.	Chief Officer	2	Aug 23	Jun 26	Work ongoing to review the workforce strategy and the reporting which underpins this, and as such these actions will be addressed upon completion of that work. Decisions at IJB level and recorded in the formal minutes with an associated action log. The reporting template enables the mitigating actions to be notes. Future reporting will address such matters following the workforce plan being concluded.	Incomplete

2022/23 Strategic Planning	Management should provide a clear timeline to complete the strategic planning cycle, including Board approval.	Chief Officer	3	Dec 23	Jun 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	Jun 26	The refresh of the Strategic Plan will include recent developments such as sub national planning. The alignment of strategic intent with objectives will be included in the documentation.	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	Jun 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	Jun 26	An EQIA was completed in respect of the Strategic Planning Framework. Further revision of the Plan will be subject to the due diligence in terms of compliance.	Incomplete
2023/24 Financial Planning	We recommend that the CFO clearly details background information for each type of reserve, including its expected use, expected and actual date of use, and remainder available within the Reserves 23/24 document. This detail should be updated as regularly as possible as reserves are allocated and linked to the spreadsheet outlining the three-year annualised budgets. This budget document should be updated with reference to each reserve which is	Chief Financial Officer	2	Sept 24	Mar 26	There is a full spreadsheet with reserves, with likely spend and split between partners, specific, earmarked and general and ledger reconciliation. The annual accounts document will have a summary of reserves reconciled back to this spread sheet as will year end reporting. The Budget report for 26/27 will also summarise reserves and the likely outturn position and availability for future years to go towards a break-even position	Partially Complete

	used and its value for continuity and clarity. Additionally, if any reserves are due to be used up in the year, these should be clearly documented for oversight of remaining resources.						
2023/24 Financial Planning	We recommend management clearly document each of the resource constraints (both financial and workforce) to the organisation and outline the actions required to ensure the organisation stays within budget. This may include they consideration of prioritising resources where required.	Chief Financial Officer	3	Sept 24	Mar 26	This is noted as a financial planning matter, the budget setting process; financial efficiency plans and monitoring reports provide the information on the processes being undertaken to stay within budget.	Partially Complete
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	Chief Officer and Chief Financial Officer	2	Feb 25	Jun 26	Incomplete	Incomplete

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

	financial planning and monitoring process.						
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	Mar 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.	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.	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	Mar-26	Will be included in the refresh	Incomplete
24/25 Risk Management	Management should clearly align the risk appetite categories to the	Chief Officer	2	Jun 25	Mar 26	Will be included in the refresh	Incomplete

	risk scores to ensure they can be consistently applied.						
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	Mar 26	Will be included in the refresh	Incomplete
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 and that there is clear evidence of discussion by the ARC and Board.	Chief Officer	2	Jun 25	Mar 26	Will be included in the refresh	Incomplete

	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	Mar 26	Will be included in the refresh	Incomplete
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 implementation of control measures.- Target Risk: The level	Chief Officer	2	Jun 25	Mar 26	Will be included in the refresh	Incomplete

	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 register is presented to each	Chief Officer	2	Sept 2025	Mar 26	Will be included in the refresh	Incomplete

	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	A summary report will be taken to the March IJB to summarise the information shared on cyber attack and to provide the assurance that has been shared to date through Comhairle CMT.	Partially complete
24/25 Cyber Security	The IJB should request confirmation from the Comhairle that there are robust cyber security supply chain due diligenceprocesses 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	Chief Officer	N/A		Mar 26	A summary report will be taken to the March IJB to summarise the information shared on cyber attack and to provide the assurance that has been shared to date through Comhairle CMT.	Partially complete

	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	A summary report will be taken to the March IJB to summarise the information shared on cyber attack and to provide the assurance that has been shared to date through Comhairle CMT.	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 minimise behavioural cyber security risks.	Chief Officer	N/A	Jun 25	Mar 26	A summary report will be taken to the March IJB to summarise the information shared on cyber attack and to provide the assurance that has been shared to date through Comhairle CMT.	Partially complete

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	A summary report will be taken to the March IJB to summarise the information shared on cyber attack and to provide the assurance that has been shared to date through Comhairle CMT.	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.