

Comhairle nan Eilean Siar

Annual Audit Plan 2023/24



 AUDIT SCOTLAND

Prepared for Comhairle nan Eilean Siar
January 2025

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Introduction

Summary of planned audit work

1. Claire Gardiner has been appointed by the Accounts Commission as external auditor of Comhairle nan Eilean Siar (also referred to as ‘the Comhairle’) for the period from 2023/24 until 2026/27. The 2023/24 financial year is therefore the first of my four-year appointment.

2. This document summarises the work plan for the 2023/24 audit. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Management Commentary, the Annual Governance Statement, and the Remuneration Report
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
- consideration of Best Value arrangements
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return, the Whole of Government Accounts (WGA) return
- review of Comhairle nan Eilean Siar’s arrangements for preparing and publishing statutory performance information
- provision of an Independent Auditor’s Report expressing opinions on the different elements of the annual accounts and an Annual Audit Report setting out conclusions on the wide scope areas.

Respective responsibilities of the auditor and Audited Body

3. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and the Comhairle nan Eilean Siar. Key responsibilities are summarised below.

Auditor responsibilities

4. Our responsibilities as appointed auditors are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice](#) (including

[supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

5. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at the Comhairle. In doing this, we aim to support improvement and accountability.

Comhairle nan Eilean Siar's responsibilities

6. The Comhairle is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

7. The Comhairle has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance, propriety, and regularity that enable them to deliver their objectives.

Adding Value

8. We aim to add value by:

- tailoring audit work to the circumstances of the Comhairle and the audit risks identified;
- being constructive and forward looking; providing independent conclusions;
- attending meetings of the Audit and Scrutiny Committee;
- and by recommending and encouraging good practice.

9. In so doing, we will help the Comhairle promote improved standards of governance, better management and decision making, and more effective use of resources.

Annual accounts

Introduction

10. The annual accounts are an essential part of demonstrating the Comhairle's stewardship of resources and its performance in the use of those resources.

11. We are required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

12. We focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

13. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2023/24 audit

14. We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for Comhairle nan Eilean Siar are set out below.

Exhibit 1

2023/24 Materiality levels for Comhairle nan Eilean Siar and group

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the Comhairle's operations. For the year ended 31 March 2024, we have set our materiality at 2% of gross expenditure based on the unaudited financial statements for 2023/24.	£4.2 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures are required. Using our	£2.1 million

professional judgement, we have assessed performance materiality at 50% of planning materiality.

Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£0.1 million
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Source: Audit Scotland

Significant risks of material misstatement to the financial statements

15. Our risk assessment draws on our cumulative knowledge of the Comhairle, its major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees, and a review of supporting information.

16. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management, and where relevant, report them to those charged with governance.

17. Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

Exhibit 2

2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>1. Impact of Cyber attack on accounting records on the Comhairle and IJB (the group).</p> <p>In November 2023 there was a significant cyber-attack on Comhairle nan Eilean Siar resulting in a loss of access to data, including the financial ledger system which form part of the Comhairle's accounting records.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>We will undertake procedures as follows:</p> <ul style="list-style-type: none"> Assess the reliability of transactions and disclosures in the financial statements. Where estimates have been used to inform figures reported in the financial statements, we will evaluate the appropriateness of assumptions and calculations which underpin key figures. <p>There is a strong possibility that we will need to issue a modified opinion</p>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>The Comhairle have worked since the incident to re-establish high priority systems and processes. For the 2023/24 financial year, the finance team has sought to rebuild the ledger to replicate the underlying financial records.</p> <p>The 2023/24 accounts are based on ledger information formed of manual journals:</p> <ul style="list-style-type: none"> recreating accounting records in place prior to November 2023 based on records maintained since the cyber attack. 		<p>due to limitations in the completeness and accuracy of accounting records. In particular as highlighted at 2 and 3 below there is a risk we will be unable to gain sufficient assurance over journals and income and expenditure transactions.</p>
<p>2. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p> <p>In 2023/24 effectively all transactions will be posted as journals, including income and expenditure. Due to the cyber attack the controls over journals have not been fully operational since November 2023 and therefore there is a risk we will have limited assurance over the journals control environment in 2023/24.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>We anticipate there may be limited supporting documentation to support journals and therefore we may only be able to provide limited assurance over these transactions. Notwithstanding this we will:</p> <ul style="list-style-type: none"> Assess the design and implementation of controls over journal entry processing. Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. Consider the need to test journal entries and other adjustments throughout the year. Evaluate significant transactions outside the normal course of business. Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>3. Presumed risks of fraud over income recognition and expenditure recognition under ISA 240 and PN 10</p> <p><i>Fees, Charges and Other Service Income</i></p> <p>ISA 240 sets out that there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.</p> <p>We have considered the nature of the income streams and consider that due to the cyber-attack Fees, Charges and Other Service Income (2023/24: £61 million) has an increased risk of fraud and error in the completeness, accuracy, occurrence and cut off of other income.</p> <p><i>Other service expenses</i></p> <p>In line with Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition.</p>	<p>Due to the cyber attack and resulting loss of accounting records there are limited sources of assurance.</p>	<ul style="list-style-type: none"> • We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year. • Substantive testing of income and expenditure transactions during the year, and around the year-end to confirm they are accounted for in the correct financial year. • Assess the reliability of transactions and disclosures in the financial statements. • Where estimates have been used to inform figures reported in the financial statements, we will evaluate the appropriateness of assumptions and calculations which underpin key figures. • Review the disclosures included in the annual accounts. • Focussed testing of accounting accruals and prepayments.

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>There is a risk that operating expenditure is understated or not treated in the correct period.</p> <p>As a result of the cyber-attack there is an increased risk around the occurrence, completeness, and accuracy of service expenditure totalling £105 million in 2023/24 (not including payroll, depreciation impairment and finance costs where there is a lower inherent risk).</p>		
<p>4. Estimation in the valuation of land and buildings.</p> <p>There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions, and changes in these can result in material changes to valuations.</p> <p>All non-current assets are revalued on a five-year rolling basis. Values may also change year on year, and it is important that the Comhairle ensures the financial statements accurately reflect the value of the land and buildings.</p> <p>In addition, the council requires to satisfy itself that the carrying amounts of those assets not revalued at 31 March 2024 are not materially different to their current value.</p> <p>Due to the inherent complexity and subjectivity risks regarding land, buildings</p>	<ul style="list-style-type: none"> • Revaluations completed by Royal Institute of Chartered Surveyors (RICS) qualified surveyors. • Assessment of those assets not subject to valuation undertaken by management. • Comhairle procedures and controls around valuation and accounting. 	<ul style="list-style-type: none"> • Review the information provided to the external valuer to assess for completeness. • Evaluate the competence, capabilities, and objectivity of the professional valuer. • Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. • Consider whether the valuation frequency is appropriate. • Critically assess the approach the Comhairle has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach. • Challenge management's assessment of why it considers that the land and buildings not revalued in 2023/24 are not materially misstated. We will critically assess the appropriateness of any assumptions. • Critically assess the adequacy of the Comhairle's disclosures regarding the assumptions in

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
and dwellings' valuations, a significant risk of material misstatement in the 2023/24 valuations has been identified.		relation to the valuation of land and buildings.

Source: Audit Scotland

Other areas of audit focus

18. As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risks, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

19. The areas of specific audit focus are:

- **Pension valuation:** The pension valuation requires the use of an actuarial methodology based on a range of assumptions including financial and demographic assumptions. Small movements in these can result in material changes to valuations as was the case in 2022/23.
- We will assess the scope, independence and competence of the professionals engaged in providing estimates for pensions and review appropriateness of actuarial assumptions and results including comparison with other councils. We will establish officer's arrangements for ensuring the reasonableness of professional estimations and the accuracy of information provided to the actuary.

20. As part of our risk assessment, we have also identified the following areas where further work will be performed. These are not audit risks but areas we will keep under review:

- IFRS 16 takes effect for local government bodies from 2024/25. This will change the way in which the Comhairle accounts for operating leases, including recognising assets and liabilities for the rights and obligations arising from leases previously classified as operating leases. We will assess the Comhairle's preparedness for this and review any disclosure made in relation to the new standard in line with guidance.

Group Consideration

21. As group auditors, we are required under ISA (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

- 22.** The Comhairle has a group which comprises component entities, including Western Isles Integration Joint Board (the IJB) as a joint venture. Through our audit risk assessment procedures, we have identified that additional audit work is required at the IJB.
- 23.** As the engagement lead (Claire Gardiner) for the group audit and the IJB is the same individual, a streamlined approach will be taken, and a detailed evaluation and review of the component auditor's work is not required to be carried out.
- 24.** Our planned audit approach for the component is informed by our assessment of risk at the IJB and our consideration of the size and nature of assets, liabilities, and transaction streams. The IJB relies on the Comhairle's IT systems and general ledger and therefore the IJB is also impacted by the cyber-attack. The significant risk outlined at [Exhibit 2](#) therefore applies to the group accounts and will inform our audit approach.

Wider Scope and Best Value

Introduction

25. Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit, and requires auditors to consider and conclude on the effectiveness and appropriateness of the arrangements in place for each wider scope area in audited bodies.

26. In summary, the four wider scope areas are:

- **Financial management** – this means having sound budgetary processes. We will consider the arrangements to secure sound financial management, including the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error, and other irregularities.
- **Financial sustainability** – we will look ahead to consider whether the body is planning effectively to continue to deliver services, also comment on financial sustainability in the medium (two to five years) to longer term (longer than five years).
- **Vision, leadership, and governance** – we conclude on the clarity of plans in place to deliver the vision, strategy, and priorities adopted by the Comhairle. We also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** – we will consider how the Comhairle demonstrates economy, efficiency, and effectiveness through the use of financial and other resources.

Wider scope risks

27. Wider scope risks are a matter of auditor judgement, and what we judge to be significant in terms of our audit may not be the most significant business risks to the Comhairle. Our risk assessment did not identify any significant risks in respect of wider scope areas but we have identified the following areas of focus:

- **Response to cyber-attack:** The cyber-attack has had a significant impact on the Comhairle's financial management arrangements including financial processes, systems and controls. The Comhairle is working towards re-establishing the financial control environment.

The Comhairle established emergency management arrangements in response to the cyber-attack. While the Council and its committees have continued to operate, the loss of data and access to information systems has resulted in the limitations in the data available to members and the public including budget and performance monitoring information.

We will consider the mitigating arrangements put in place by the management in response to the cyber-attack as well as the arrangements developed to support the Comhairle remobilise its services including financial monitoring and performance reporting arrangements.

- **Financial sustainability:** The Comhairle continues to operate in an increasingly complex and challenging environment, where core national funding is reducing, relative to rising demand for services.

The Comhairle's budget strategy financial projections detail the budget gap over the next ten years. The report showed a budget gap of £3.5 million in 2023/24, rising to £6.5 million by 2024/25.

Financial sustainability remains a risk with ongoing financial pressures in the short to medium term. The Comhairle's Budget Strategy has depended on a phased use of reserves, together with service savings, to achieve a balance budget. The situation in the Comhairle is exacerbated by the increasing costs to deliver key services. Our annual audit report will include comment on the council's 2023/24 financial outturn, 2024/25 budget, and its medium-term financial plan.

28. Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years such as climate change.

Best Value

29. Under the Code of Audit Practice, the audit of Best Value in councils is fully integrated within our annual audit work. Auditors are required to evaluate and report on the performance of councils in meeting their Best Value duties.

30. The arrangements to secure Best Value at the Comhairle will be assessed over the period of the audit appointment and will include an annual evaluation of risks and improvement areas and public performance reporting. We will also follow up findings reported previously on Best Value to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above.

31. As part of our annual work on Best Value, we conduct thematic reviews as directed by the Accounts Commission. In 2023/24, the thematic review across the sector will be on workforce innovation and will consider how councils are responding to the current workforce challenge through building capacity,

increasing productivity, and innovation. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

32. At least once every five years, the Controller of Audit will report to the Accounts Commission on Comhairle nan Eilean Siar's performance in meeting its Best Value duties. The second year of the programme is from October 2024 to August 2025. Comhairle nan Eilean Siar is planned for inclusion in this programme, however, this may move due to the impact of the cyber-attack.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

33. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

34. We will provide:

- an Independent Auditor's Report to Comhairle nan Eilean Siar and the Accounts Commission setting out our opinions on the annual accounts
- the Comhairle and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

35. Exhibit 3 outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024. We have not met the target dates in 2023/24 due to the exceptional circumstances of the cyber-attack.

36. We will work towards realigning our delivery of the audit and the audit outputs to the target dates of the period of the audit appointment.

Exhibit 3 2023/24 Audit outputs

Audit Output	Target date	Audit and Scrutiny Committee Date
Annual Audit Plan	31 March 2024	6 February 2025
Best Value Management Report	30 September 2024	27 November 2024
Independent Auditor's Report	30 September 2024	19 June 2025
Annual Audit Report	30 September 2024	19 June 2025

Source: Audit Scotland

37. All Annual Audit Plans and the outputs detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on our website: www.audit-scotland.gov.uk.



Timetable

38. To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 4](#) that has been discussed with management.

39. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

40. The cyber attack has had a significant impact on the timeliness of the accounts and the audit. It will also greatly increase the level of work required to gain sufficient assurance over the financial statements. We recognise the importance of a timely audit and we will work to maintain the audit timeline in [Exhibit 4](#), however, our priority will be delivering a high quality audit.

Exhibit 4 Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	12 December 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	31 December 2024
Latest date for final clearance meeting with the Chief Financial Officer	w/c 5 May 2025
Issue of draft Letter of Representation and proposed Independent Auditor's Report	w/c 26 May 2025
Agreement of audited and unsigned annual accounts	w/c 2 June 2025
Issue of Annual Audit Report to those charged with governance.	w/c 2 June 2025
Signed Independent Auditor's Report	19 June 2025
Certified Non-Domestic Rates Return	TBC
Certified Housing Benefit subsidy claim	TBC

Source: Audit Scotland

Audit fee

41. In determining the audit fee, we have taken account of the risk exposure of the Comhairle nan Eilean Siar and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The audit fee for 2023/24 is £276,580 (2022/23: £249,670).

42. We have planned an increase in the fee of £26,910 (10%). This is in recognition of the increased work planned in response to the cyber-attack and will be further considered as the audit progresses. The increase in the fee takes account of:

- the reduction in performance materiality from 75% to 50% resulting in increased sample testing;
- the increased seniority within the audit team, increasing the skill mix;
- additional work to understand the arrangements to produce accounting records; and
- additional need for consultation on a modified opinion and a need for peer review at Director level.

43. In setting the fee for 2023/24, we have assumed that the Comhairle has effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

Other matters

Internal audit

44. It is the responsibility of the Comhairle to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

45. While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

46. Claire Gardiner, your appointed auditor, is independent of the Comhairle nan Eilean Siar in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

47. Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

48. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. We are not aware of any such relationships pertaining to the audit of the Comhairle nan Eilean Siar.

Audit Quality

49. Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

50. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring

arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.

- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

51. To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

52. Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

53. Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

Comhairle nan Eilean Siar

Annual Audit Plan 2023/24

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

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