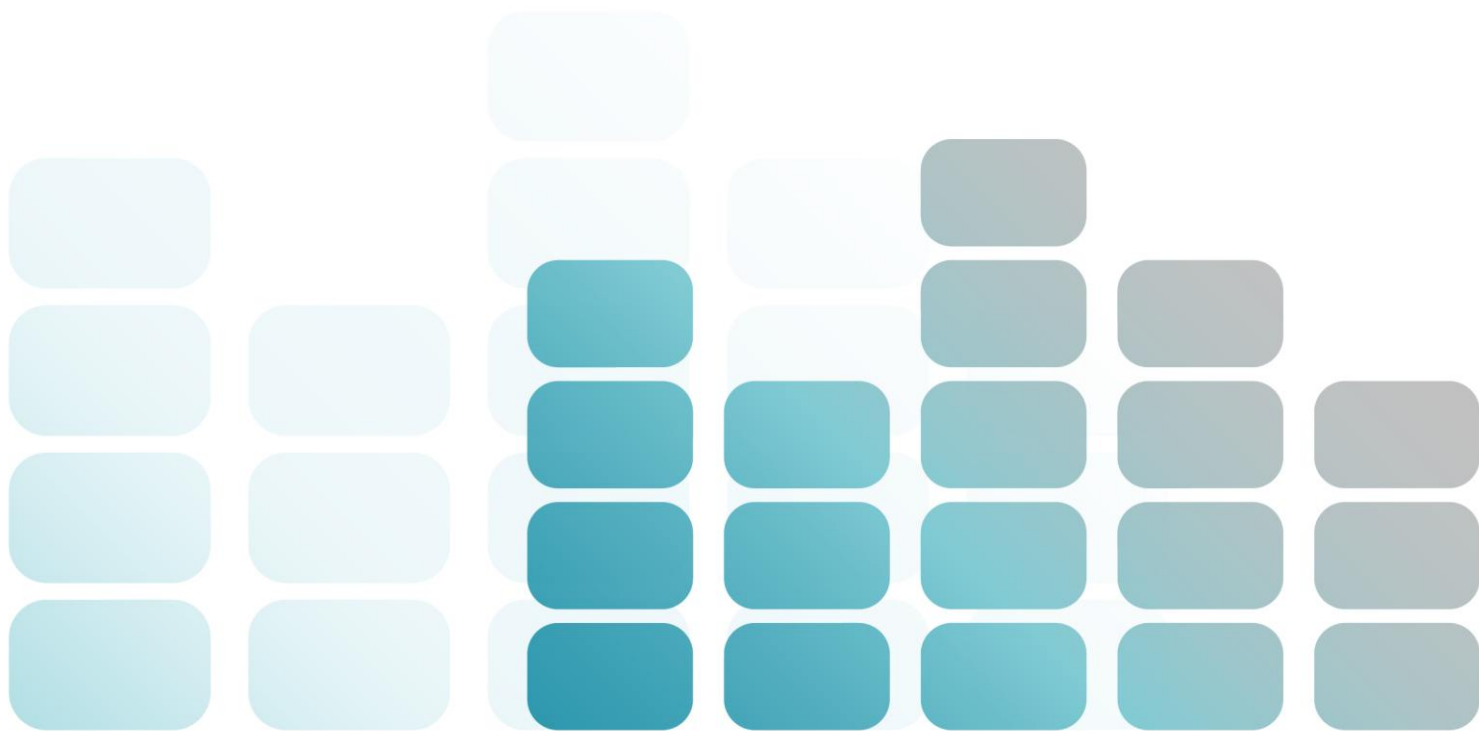


Comhairle nan Eilean Siar

Annual Audit Plan 2024/25



Prepared for Comhairle nan Eilean Siar
February 2026

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Introduction

Purpose of the Annual Audit Plan

1. The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2024/25 audit of Comhairle nan Eilean Siar annual accounts. It outlines the audit work planned to meet the audit requirements set out in [auditing standards](#) and the [Code of Audit Practice](#), including supplementary guidance.

Appointed auditor and independence

2. Claire Gardiner, of Audit Scotland, has been appointed by the Accounts Commission as external auditor of Comhairle nan Eilean Siar, hereafter referred to as 'the Comhairle', for the period from 2023/24 until 2026/27. The 2024/25 financial year is therefore the second of my four-year audit appointment.

3. Claire Gardiner and the audit team are independent of the Comhairle 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. Audit Scotland has robust arrangements in place to ensure compliance with ethical standards. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

4. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships pertaining to the audit of the council to communicate.

Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- 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 opinion on statutory other information published with the financial statements in the annual accounts, namely the Management Commentary and the Annual Governance Statement.
- An opinion on the audited part of the Remuneration Report.
- Conclusions on the council's arrangements in relation to the wider scope areas: Financial Management, Financial Sustainability, Vision, Leadership, and Governance, and Use of Resources to Improve Outcomes.
- Reporting on the Comhairle's arrangements for securing Best Value.
- Providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return, the Whole of Government Accounts return, and summary financial statements.
- A review of the Comhairle's arrangements for preparing and publishing statutory performance information.
- Provision of an Annual Audit Report setting out significant matters identified from the audit of the annual accounts and the wider scope areas specified in the Code of Audit Practice.

Responsibilities

6. The Code of Audit Practice sets out the respective responsibilities of the council and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Local Government (Scotland) Act 1973. These include providing an

independent opinion on the financial statements and other information reported within the annual accounts, and concluding on the council's arrangements in place for the wider scope areas and to secure Best Value.

Comhairle nan Eilean Siar's responsibilities

8. The Comhairle has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of annual accounts, comprising financial statements that give a true and fair view and other information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

Audit of the annual accounts

Introduction

9. The audit of the annual accounts is driven by materiality and the risks of material misstatement in the financial statements, with greater attention being given to the significant risks of material misstatement. This chapter outlines materiality, the significant risks of material misstatement that have been identified, and the impact these have on the planned audit procedures.

Materiality

10. Materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual accounts.

11. The concept of materiality is to determine whether matters identified during the audit could reasonably be expected to influence the decisions of users of the financial statements. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

12. The materiality levels determined for the audit of the Comhairle nan Eilean Siar and its group are outlined in [Exhibit 1](#).

Exhibit 1

2024/25 Materiality levels for the Comhairle nan Eilean Siar and its group

Materiality	
<p>Materiality – based on an assessment of the needs of users of the financial statements and the nature of the council operations, the benchmark used to determine materiality is gross expenditure based on the unaudited 2024/25 financial statements. Materiality has been set at 2% of the benchmark.</p>	£4.4 million
<p>Performance materiality – this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate that further audit procedures are required. Using professional judgement, performance materiality has been set at 50% of planning materiality.</p>	£2.2 million

Materiality

Reporting threshold – all misstatements greater than the reporting threshold will be reported. £0.1 million

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

13. The risk assessment process draws on the audit team's cumulative knowledge of the Comhairle, including the nature of its operations and its significant transaction streams, the system of internal control, governance arrangements and processes, and developments that could impact on its financial reporting.

14. Based on the risk assessment process, significant risks of material misstatement to the financial statements have been identified and these are summarised in [Exhibit 2](#). These are the risks which have the greatest impact on the planned audit approach, and the planned audit procedures in response to the risks are outlined in Exhibit 2.

15. The risk assessment process is an iterative and dynamic process. The assessment of risks set out in this Annual Audit Plan and Exhibit 2 may change as more information and evidence is obtained over the course of the audit. Where such changes occur, these will be reported to the Comhairle and those charged with governance, where relevant.

Exhibit 2**Significant risks of material misstatement to the financial statements**

Risk of material misstatement	Planned audit response
<p data-bbox="113 430 715 510">Fraud caused by management override of controls</p> <p data-bbox="113 519 715 712">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 data-bbox="721 430 1481 474">The audit team will:</p> <ul data-bbox="721 483 1481 1290" style="list-style-type: none"> <li data-bbox="721 483 1481 564">• Evaluate the design and implementation of controls over journal entry processing. <li data-bbox="721 573 1481 725">• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries. <li data-bbox="721 734 1481 887">• Test journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end. <li data-bbox="721 896 1481 976">• Evaluate significant transactions outside the normal course of business. <li data-bbox="721 985 1481 1137">• Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. <li data-bbox="721 1146 1481 1290">• Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias.

Risk of material misstatement	Planned audit response
<p>Financial information recorded during 2023/24</p> <p>The Comhairle suffered a cyber-attack in November 2023 which resulted in the loss of key financial systems. The 2023/24 financial accounts were subject to a disclaimer of opinion from external auditors.</p> <p>This creates an increased risk of material misstatement in the following areas:</p> <ul style="list-style-type: none"> • Opening balances held at 1 April 2024, where these originate from figures first recorded in 2023/24. • Transactions recorded at the end of 2023/24 and of the start of 2024/25, specifically whether they were recorded in the correct period. • All 2023/24 comparative figures which may remain unauditable. 	<p>The audit team will:</p> <ul style="list-style-type: none"> • Review balances for those initially recorded in 2023/24 and carry out focussed substantive testing of these to ensure that they are materially accurate, recoverable and are presented appropriately. • Review post year end information (e.g. bank statements, media, Comhairle papers) to assess the completeness of assets and liabilities. • Substantively test transactions in late 2023/24 and early 2024/25 to ensure that have been recognised in the correct period. • Consider the impact of a lack of assurance over 2023/24 comparative figures on the 2024/25 audit opinion. • Consider valuations where applicable to inform opening property, plant and equipment balances.

Risk of material misstatement	Planned audit response
<p>Fraud or error within revenue and expenditure</p> <p>Auditing standards within the public sector presume a risk material misstatement due to fraud in the recognition of both revenue and expenditure.</p> <p>We have considered revenue and expenditure streams within the Comhairle and assessed that the following are inherently at greatest risk:</p> <ul style="list-style-type: none"> - Fees, charges and other service income (£70.673 million) - Non-pay service expenditure (£109.238). <p>Additionally, the control environment at the Comhairle was impacted by the 2023 cyber-attack and financial processes had not fully recovered at the outset of 2024/25. During this time, the risk of material misstatement due to fraud or error in the revenue and expenditure transaction streams above is judged to be higher.</p> <p>The presumed risk of material misstatement due to fraud has been rebutted in areas where inherent risk is lower, for example government block grant income and payroll expenditure.</p>	<p>Key audit responses include:</p> <ul style="list-style-type: none"> • Evaluation of the design and implementation of controls over revenue and expenditure recognition before and after implementation of new ledger and sub-systems. • Substantive testing of revenue and expenditure, focussing on transaction streams assessed as higher risk of material misstatement due to fraud or error. • Focussed testing of revenue and expenditure transactions recorded around period end to assess whether they have been recorded in the correct financial year. • Focussed testing of accounting accruals and prepayments.

Risk of material misstatement	Planned audit response
<p>Valuation of property, plant and equipment</p> <p>The council reported £260.392 million of property, plant, and equipment (PPE) at 31 March 2025, of which £248.785 was land and building assets.</p> <p>The council is required to value land and building assets at existing use value where an active market exists for these assets. Where there is no active market, these assets are valued on a depreciated cost replacement (DRC) basis. As a result, there is a significant degree of subjectivity in these valuations which are based on specialist assumptions, and changes in the assumptions can result in material changes to valuations.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over the valuation process. • Review the information provided to the valuer and assess this for completeness and accuracy. • Evaluate the competence, capabilities, and objectivity of the valuer. • Obtain an understanding of management’s involvement in the valuation process to assess if appropriate oversight has occurred. • Review the appropriateness of the key data and assumptions used in the 2024/25 valuation process, and challenge these where required. • Review the desktop exercise undertaken by management over assets not subject to valuation in 2024/25 and assess if these are reasonable and changes to estimates have been correctly accounted for.

Source: Audit Scotland

Key audit matters

16. The Code of Audit Practice requires public sector auditors to communicate key audit matters. Key audit matters are those matters, that in the auditor’s professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

17. In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

18. The matters determined to be key audit matters will be communicated in the Annual Audit Report. Exhibit 2 outlines the significant risks of material misstatement to the financial statements that have been identified, including those that have greatest impact on the planned audit procedures and require most attention when performing the audit.

19. In addition to the significant risks of material misstatement in Exhibit 2, the following area of specific audit focus has been identified as part of our planning process and will be reported on in the Annual Audit Report:

- **Pension Valuation:** The valuation requires the use of an actuarial methodology based on a range of assumptions including financial and demographic assumptions. Small movements in the assumptions can result in material changes to valuations. 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 by Comhairle nan Eilean Siar.
- **IFRS 16** took effect for local government bodies from 1 April 2024. This changed the way in which Comhairle nan Eilean Siar accounts for leases, including recognising assets and liabilities for the rights and obligations arising from leases previously classified as operating leases. We will review the accounting treatment and disclosures made in relation to the new standard in line with guidance.

Other impacts of the disclaimer of opinion issued over the 2023/24 annual accounts

20. We issued a disclaimer of opinion on the 2023/24 annual accounts of Comhairle nan Eilean Siar as we were unable obtain sufficient and appropriate audit evidence on which to form an audit opinion due to the impact of the 2023 cyber-attack.

21. Areas in which this increases the risk of material misstatement in the 2024/25 accounts are set out in Exhibit 2.

22. In addition to this, we anticipate that there will an impact on our audit approach in other areas, even where we do not assess that the prior year disclaimer increases the risk of material misstatement in 2024/25. This will require us to consider and apply alternative audit methodologies, increasing the complexity of audit work.

Group audit

23. The council is part of a group and prepares group financial statements. The group is made up of 2 components, including the Comhairle which is the parent of the group. Risk assessment procedures have been performed on the group audit to identify if there are any risks of material misstatement to the group financial statements, or any components where audit procedures are required for the purposes of the

group audit. The outcome of the risk assessment procedures on the group audit are outlined in [Exhibit 3](#).

Exhibit 3

Outcome of risk assessment procedures on the group audit

Group component	Accounting treatment	Risk of material misstatement	Audit procedures required	Auditor
Comhairle nan Eilean Siar	Consolidated on a line-by-line basis	Yes – Exhibit 2	Yes – full scope audit	Audit Scotland
Western Isles Integration Joint Board	Accounted for on an equity basis	No- however, material to group financial statements.	Yes – risk assessment and assurances from component auditor.	Audit Scotland with the same appointed auditor and team.

Source: Audit Scotland

Wider scope audit

Introduction

24. Reflecting the fact that public money is involved, the Code of Audit Practice requires that public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit set out by the Code of Audit Practice broadens the audit of the annual accounts to include consideration of additional aspects or risks in four wider scope areas, which are summarised below:

- **Financial Management** – this means having sound budgetary processes. Factors that can impact on the council being able to secure sound financial management include the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.
- **Financial Sustainability** – this means looking forward over the medium and longer term in planning the services to be delivered and how they will be delivered effectively. This is assessed by considering the council's medium to longer-term planning for service delivery.
- **Vision, Leadership and Governance** – this means having a clear vision and strategy, with set priorities within the vision and strategy. This is assessed by considering the clarity of plans in place to deliver the vision and strategy and the effectiveness of the governance arrangements to support delivery.
- **Use of Resources to Improve Outcomes** – this means using resources to meet stated outcomes and improvement objectives through effective planning and working with partners and communities. This is assessed by considering the council's arrangements for ensuring resources are deployed to improve strategic outcomes, meet the needs of service users, and deliver continuous improvement.

25. A conclusion on the effectiveness and appropriateness of arrangements the council has in place for each of the wider scope areas will be reported in the Annual Audit Report.

Significant wider scope risks

26. The risk assessment process has identified significant risks in the wider scope areas as outlined in Exhibit 4, and this includes the planned audit procedures in response to the risks.

Exhibit 4 Significant wider scope

Description of risk	Planned audit response
<p>Cyber-Attack Recovery</p> <p>The Comhairle suffered a cyber-attack in November 2023, which severely impacted financial systems.</p> <p>Recovery efforts continued through 2024/25 and beyond, with the Comhairle reporting that all systems were operational by April 2025. However, work is still underway on a backlog of lost data, particularly in revenue and benefits.</p> <p>While progress has been made there are also a number of recommendations outstanding from the Comhairle's post incident review of its cyber-attack response.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Monitor completion of cyber-attack recovery and resilience recommendations • Evaluate the operational status and integrity of the financial systems affected by the cyber attack including the design and implementation of financial controls • Consider whether the revised ICT arrangements, cyber incident response and disaster recovery plans are appropriately developed and tested.
<p>Financial Sustainability</p> <p>Like many local authorities, Comhairle nan Eilean Siar has identified a future financial sustainability risk.</p> <p>The Comhairle's recently published medium term financial plan projects a financial gap of £13.7 million to £42.4 million over the period 2025/26 to 2029/30.</p> <p>We recommended in our 2023/24 annual audit report that the Comhairle develop a medium-term savings plan to address the deficit.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Review the Comhairle's financial position, delivery of savings and future plans throughout the year. • Review the Comhairle's medium to long term financial planning with a focus on generating savings plans to bridge the financial gap while delivering strategic priorities.

Source: Audit Scotland

Best Value audit

Introduction

27. Under the Code of Audit Practice, the audit of Best Value in councils is fully integrated within the annual audit. As part of the annual audit, auditors are required to take a risk-based approach to assessing and reporting on whether the council has made proper arrangements for securing Best Value, including follow up of findings previously reported in relation to Best Value.

28. The Accounts Commission also reports nationally on thematic aspects of councils' approaches to, and performance in, meeting their Best Value duties. As part of the annual audit, thematic reviews, as directed by the Accounts Commission, are conducted on the council. The thematic review for 2024/25 is on the subject of asset management and involves considering how the council is managing its assets to ensure high quality services whilst also responding to the challenges around financial sustainability and climate change. Conclusions and judgements on the thematic review will be reported in a separate Management Report and summarised in the Annual Audit Report, where required.

29. At least once over the five-year appointment, the Controller of Audit will report to the Accounts Commission on the council's performance in meeting its Best Value duties. The third year of this programme runs from October 2025 to August 2026. The council will be included in the fourth year of the programme.

30. Auditors have a statutory duty to satisfy themselves that councils have made proper arrangements for preparing and publishing statutory performance information in accordance with the [Statutory Performance Information Direction 2024](#) (the Direction) issued by the Accounts Commission. The outcome of this will be reported in the Annual Audit Report, which will include:

- A conclusion on the council's arrangements for preparing and publishing the statutory performance information.
- Any instances where the arrangements or reporting are not in accordance with the Direction.
- Areas where the arrangements require to be improved.

31. In addition, the Accounts Commission requires auditors to include a summary of Local Government Benchmarking Framework (LGBF) indicators that the council has reported in the Annual Audit Report.

Significant Best Value risks

32. No significant Best Value risks were identified from the risk assessment process. Audit work on the wider scope areas will help support conclusions around Best Value.

Reporting arrangements, timetable and audit fee

Audit outputs

33. The outputs from the 2024/25 audit include:

- This Annual Audit Plan.
- An Independent Auditor's Report to the council and the Accounts Commission setting out opinions on the annual accounts.
- An Annual Audit Report to the council and the Accounts Commission setting out significant matters identified from the audit of the annual accounts, conclusions from the wider scope and Best Value audit, recommendations, where required, and any good practice identified.

34. The matters to be reported in the outputs will be discussed with the council for factual accuracy before they are issued. All outputs from the audit will be published on [Audit Scotland's website](#), apart from the Independent Auditor's Report, which is included in the audited annual accounts.

35. Target dates for the audit outputs are set by the Accounts Commission. In setting the target dates for the audit outputs, consideration is given to the statutory date for approving the 2024/25 annual accounts, which is 30 September 2025 for local government bodies.

36. The cyber-attack the Comhairle suffered in November 2023 disrupted the statutory financial reporting and audit timetable, with the 2023/24 annual accounts process completing in September 2025 and resulting in a disclaimer of opinion due to the unavailability of sufficient and appropriate audit evidence.

37. The impact of the cyber-attack and resultant disclaimer of opinion will continue to make audit work more challenging in the short to medium term. The audit team were unable to achieve the target date of 30 September 2025 for issuing the Independent Auditor's Report and Annual Audit Report. This is due to prioritising the quality of our audit work over meeting target dates, as required by the Accounts Commission, and consistent with messaging from the Financial Reporting Council which has made clear that audit quality takes precedence. The audit team are working towards completion of the audit by the later date of 18 June 2026

and are working towards moving the audit completion back towards the target date over the remainder of the five year appointment.

Audit timetable

38. Achieving the timetable for production of the annual accounts, supported by complete and accurate working papers, is critical to delivery of the audit to agreed target dates. [Exhibit 5](#) includes a timetable for the audit, which has been agreed with management. Agreed target dates will be kept under review as the audit progresses, and any changes required, and their potential impact, will be discussed with the council and reported to those charged with governance, where required.

Exhibit 5 2024/25 audit timetable

Audit activity	The council target date	Audit team target date	Relevant committee date
Issue of Annual Audit Plan		29 January 2026	5 February 2026
Annual Accounts:			
• Latest date for audit clearance meeting	4 June 2026	4 June 2026	
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report		11 June 2026	18 June 2026
• Agreement of audited and unsigned annual accounts	4 June 2026	11 June 2026	
• Approval by those charged with governance and signing of audited annual accounts	18 June 2026		18 June 2026
• Signing of Independent Auditor's Report and issue of Annual Audit Report		19 June 2026	
Certification of Non-Domestic Rates Return		30 June 2026	
Certification of Housing Benefit Subsidy Claim		30 June 2026	
Certification of Whole of Government Accounts		30 June 2026	

Source: Audit Scotland

Audit fee

39. The council's audit fee is determined in line with Audit Scotland's fee setting arrangements. The proposed audit fee for the 2024/25 audit is £282,362 (2023/24: £276,850).

40. Similar to the previous year, the audit fee includes a £23,472 (10%) increase over the centrally calculated value. This is in recognition of the increased work planned in response to the cyber-attack and 2023/24 disclaimer of opinion. It will be further considered as the audit progresses. The increase in the fee takes account of:

- Additional sample testing required as a result of low performance materiality, increased risk and the lack of assurance over opening balances;
- 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.

41. In setting the audit fee, it is assumed that the council has effective governance arrangements in place and the complete annual accounts will be provided for audit in line with the agreed timetable. The audit fee assumes there will be no significant changes to the planned scope of the audit. Where the audit cannot proceed as planned, for example, due to incomplete or inadequate working papers, the audit fee may need to be increased.

Other matters

Internal audit

42. The council is responsible for establishing an internal audit function as part of an effective system of internal control. As part of the audit, the audit team will obtain an understanding of internal audit, including its nature, responsibilities, and activities.

43. While internal audit and external audit have differing roles and responsibilities, external auditors may seek to rely on the work of internal audit where it is considered appropriate. A review of internal audit's 2024/25 audit plan was carried out to identify if there were any areas where the audit team could rely on its work. The audit team concluded it will not rely on internal audit's work. However, the audit team will review internal audit's reports and assess if there is any impact on the audit.

Audit quality

44. Audit Scotland is committed to the consistent delivery of high-quality audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. Details of the arrangements in place for the delivery of high-quality audits is available from the [Audit Scotland website](#).

45. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2024/25 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. Audit Scotland's SoQM consists of a variety of components, such as governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring Audit Scotland is dedicated to high-quality audit through engagement performance and resourcing arrangements, and ensuring there are robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of its SoQM and has concluded it complies with this standard.
- ISQM (UK) 2, which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in an audit, to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions on high-risk audits.

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

47. 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 monitored on a regular basis by Audit Scotland's Quality and Ethics Committee.

48. Audit Scotland may periodically seek the views of the council on the quality of audit services provided. The audit team would also welcome feedback at any time.

Comhairle nan Eilean Siar

Annual Audit Plan 2024/25



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