

**Audit Committee – 12 May 2025**

**Shetland Islands Council Committee Information - Meetings**

<b>Item</b>	<b>Subject</b>	<b>Decision</b>
1	Annual Audit Plan 2024/25 for Shetland Islands Council and Annual Audit Plan 2024/25 for Zetland Educational Trust	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• CONSIDERED and NOTED the contents of the Annual Audit Plan 2024/25 for Shetland Islands Council (Appendix 1) from the external auditors, Audit Scotland.</li><li>• CONSIDERED and NOTED the contents of the Annual Audit Plan 2024/25 for Zetland Educational Trust (Appendix 2) from the external auditors, Audit Scotland.</li></ul>
2	Best Value Update Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• NOTED the information provided in this report and the progress reported in the Best Value Action Plan at Appendix 1.</li><li>• ADVISED the Chief Executive and the Council of its views in order to provide assurance regarding the work being undertaken across the Council that contributes to fulfilling the Council's duty to provide Best Value.</li></ul>
3	Risk Assurance Annual Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• CONSIDERED the Council's arrangements and the work of the Risk Management Section in supporting and facilitating the management of risk, as described in this report and its Appendices 1.</li><li>• PROVIDED assurance regarding the effective development and operation of risk management across the organisation.</li></ul>

4	Audit Committee Business Programme 2025/26	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• CONSIDERED the business planned for the Audit Committee for financial year 2025/26; and</li><li>• ADVISED the Director of Corporate Services of any changes required, including new items where the timescale will be confirmed at a later date.</li></ul>
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