

Audit Committee –
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Chief Internal Auditor Appointment SIC	The Audit Committee NOTED that from 2 June 2025, the Chief Internal Auditor role for the Council and for Shetland’s Integration Joint Board, previously undertaken by Mr Duncan Black, will be undertaken by Mrs Jillian Campbell.
2	Annual Governance Statement 2024/25	The Audit Committee RESOLVED to APPROVE the Annual Governance Statement 2024/25 (Appendix 1) for inclusion in the Council’s unaudited annual accounts for 2024/25.
3	Internal Audit Annual Report 2024/25	The Audit Committee NOTED the content of the report
4	Internal Audit Annual Report 2024/25	The Audit Committee: NOTED the content of the report. NOTED the progress made in terms of the recommendations implemented. ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council. NOTED that the Chief Internal Auditor will submit further reports on the status of outstanding recommendations.
5	Longstanding Audit Recommendations	The Audit Committee: NOTED the information provided in the report, the progress made, and timescales reported against the longstanding audit recommendations in Appendix 1. ADVISED the Chief Executive and the Council of its views on the progress being made to address the recommendations that date from before 2023.

6	Global Internal Audit Standards Gap Analysis Update	<p>The Audit Committee:</p> <p>NOTED the content of the report</p> <p>ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.</p>
<i>Appendices 4 and 5 of the following item contained EXEMPT information</i>		
7	Internal Audit Summary Report	<p>The Audit Committee:</p> <p>NOTED the content of the report</p> <p>NOTED that the report format includes links to the full audit reports for further information</p> <p>COMMENTED on the outcome on the findings of the audit work completed</p> <p>ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.</p>

END