

Audit Committee – 11 November 2025
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Annual Audit Report on the 2024/25 Audit for Shetland Islands Council and Zetland Educational Trust	<p>The Audit Committee:</p> <p>NOTED the findings of the 2024/25 audit; the auditor’s covering letter which included the audit opinion and Letter of Representation for Shetland Islands Council (Appendix 1); the auditor’s covering letter which included the audit opinion and Letter of Representation for Zetland Educational Trust (Appendix 2); and the external auditor’s Annual Audit Report (Appendix 3).</p> <p>CONSIDERED a verbal report by the external auditor.</p> <p>RECOMMENDED that the Council RESOLVES to approve the audited Annual Accounts for 2024/25 for Shetland Islands Council, for signature (Appendix 4).</p> <p>RECOMMENDED that the Council RESOLVES to approve the Trustees’ Annual Report and Audited Financial Statements 2024/25 for Zetland Educational Trust, for signature (Appendix 5).</p> <p>APPROVED the Annual Governance Statement contained within the audited Annual Accounts for 2024/25 (Appendix 4).</p> <p>CONSIDERED the information at Appendix 6, which highlighted the key points to be considered when scrutinising the annual accounts.</p>
2	Internal Audit Mid-Year Report	<p>The Audit Committee:</p> <p>NOTED the content of the report.</p>
3	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 their views and any recommendations for onward reporting to the Council.</p>
4	Internal Audit Follow Up Monitoring	<p>The Audit Committee:</p> <p>NOTED the content of the report.</p> <p>NOTED the progress made in terms of the recommendations implemented.</p> <p>ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.</p> <p>NOTED that the Chief Internal Auditor will submit further reports on the status of outstanding recommendations.</p>
5	Longstanding Audit Recommendations	<p>The Audit Committee:</p> <p>NOTED the information provided in the report, the progress made, and timescales reported against the longstanding audit recommendations in Appendix 1.</p>
6	National Reports Six-Monthly Summary	<p>The Audit Committee:</p> <p>CONSIDERED and NOTED the national reports issued over the past six months.</p>
7	Audit Committee Business Programme	<p>The Audit Committee:</p> <p>NOTED the business planned for the Audit Committee for financial year 2025/26.</p>

END