

**Audit Committee – 11 February 2026**  
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Internal Audit Summary Report	<p>The Audit Committee:</p> <p>NOTED the content of the report.</p> <p>NOTED that the report format includes 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>
2	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>
3	Internal Audit – Audit Plan 2025/26	<p>The Audit Committee:</p> <p>APPROVED the Audit Plan 2026/27 attached to this report as Appendix 1.</p> <p>APPROVED the Internal Audit Mandate and Charter at Appendix 3.</p>

END