

Audit Committee – 15 July 2020

<http://www.shetland.gov.uk/coins/Agenda.asp?meetingid=6674>

Item	Subject	Decision
1	Internal Audit Summary Report	The Audit Committee: <ul style="list-style-type: none">• NOTED the content of the report;• NOTED that the report format includes appendices to the full audit reports for further information;• COMMENTED on the outcome on the findings of the audit work completed; and• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council.
2	Internal Audit COVID-19 Response	The Audit Committee NOTED the update provided.
3	Internal Audit Annual Report 2019/20	The Audit Committee: <ul style="list-style-type: none">• NOTED the content of this report and of the Internal Audit Annual Report 2019/20 attached at Appendix 1;• COMMENTED on the information provided therein; and• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council, namely to provide a briefing note to Members of the Committee on the reasons for the lack of interaction from one area of management with Internal Audit that has impacted on the planned Internal Audit work, prior to approval of the final accounts.
4	Annual Governance Statement 2019/20	The Audit Committee APPROVED the Annual Governance Statement 2019/20 that will form part of the annual accounts (Appendix 1).

END