

Audit Committee – 23 February 2021

<http://www.shetland.gov.uk/coins//Agenda.asp?meetingid=6765>

Item	Subject	Decision
1	Annual Audit Plan 2020/21 for Shetland Islands Council	The Audit Committee NOTED the contents of the Audit Plan 2021/21 for Shetland Islands Council, from the Council external auditors, Deloitte LLP.
2	Internal Audit Plan Update	The Audit Committee: <ul style="list-style-type: none">• NOTED the content of the report; and• AGREED the changes required to the 2020/21 Internal Audit Plan to accommodate work to assess the impact caused by the COVID-19 pandemic on the Council's control environment.
3	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 links 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.
4	Internal Audit - Follow Up Monitoring	The Audit Committee: <ul style="list-style-type: none">• NOTED the content of the report;• NOTED the progress made in terms of the recommendations implemented;

		<ul style="list-style-type: none">• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council; and• NOTED that the Chief Internal Auditor submits further reports on the status of outstanding recommendations
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