

**Audit Committee –18 May 2021**

<http://www.shetland.gov.uk/coins//Agenda.asp?meetingid=7054>

<b>Item</b>	<b>Subject</b>	<b>Decision</b>
1	Internal Audit Summary Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• NOTED the content of the report;</li><li>• NOTED that the report format includes links to the full audit reports for further information;</li><li>• COMMENTED on the outcome on the findings of the audit work completed; and</li><li>• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council.</li></ul>
2	Internal Audit – Audit Plan 2021/22	The Audit Committee APPROVED the Audit Plan 2021/22.

END