

Audit Committee – 23 June 2021

<http://www.shetland.gov.uk/coins//Agenda.asp?meetingid=7055>

Item	Subject	Decision
1	Internal Audit Summary Report	<p>The Audit Committee:</p> <ul style="list-style-type: none">• NOTED the content of the report;• NOTED that the full audit reports are attached as Appendices;• COMMENTED on the outcome of 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 Annual Report 2020/21	<p>The Audit Committee:</p> <ul style="list-style-type: none">• NOTED the content of this report and of the Internal Audit Annual Report 2020/21; and• ADVISED the Chief Internal Auditor and Director of Corporate Services of their views.
3	Follow-Up Monitoring	<p>The Audit Committee:</p> <ul style="list-style-type: none">• NOTED the content of the report;• NOTED the progress made with regard to recommendations made by Internal Audit;• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council; and

		<ul style="list-style-type: none"> NOTED that the Chief Internal Auditor will submit further reports on the status of outstanding recommendations.
4	Annual Governance Statement 2020/21	The Audit Committee APPROVED the Annual Governance Statement 2020/21 (Appendix 1) for inclusion in the Council's unaudited annual accounts for 2020/21.
5	Interim Audit Report on Audit Dimensions and Best Value for 2020/21	<p>The Audit Committee:</p> <ul style="list-style-type: none"> NOTED the findings of external auditor in the Interim Audit Report (Appendix 1); NOTED the external auditor's recommendations and the agreed Action Plan as set out on pages 42-48 of the Interim Audit Report (Appendix 1); CONSIDERED a verbal report by the external auditor;

END