

Audit Committee –17 August 2021

<http://www.shetland.gov.uk/coins//Agenda.asp?meetingid=7107>

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 and the audit report are attached as Appendix 1;• 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	Follow-Up Monitoring Report	<p>The Audit Committee:</p> <ul style="list-style-type: none">• NOTED the content of the report and the appendices;• NOTED the progress made in terms of the recommendations implemented;• 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 will submit further reports on the status of outstanding recommendations at future meetings of the Audit Committee.

END