

Audit Committee – 3 November 2021
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Internal Audit Mid-Year Report	The Audit Committee NOTED the content of the report.
2	Internal Audit Summary Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"> • NOTED the content of the report • NOTED that the report format includes the full audit reports as appendices 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.
3	Internal Audit Follow Up Monitoring Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"> • NOTED the content of the report • 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 submits further reports on the status of outstanding recommendations.

END