

Audit Committee – 23 November 2022

Shetland Islands Council Committee Information - Meetings

Item	Subject	Decision
1	Annual Audit Report on the 2021/22 Audit – Shetland Islands Council and Zetland Educational Trust	<p>The Audit Committee:</p> <ul style="list-style-type: none">• NOTED the findings of the 2021/22 audit and the audit opinion as contained in the external auditor's annual audit report (Appendix 1);• CONSIDERED a verbal report by the external auditor;• NOTED the progress made in addressing existing audit recommendations made following the 2020/21 audit; and• APPROVED the Annual Governance Statement contained within the audited Annual Accounts for 2021/22 (Appendix 2).
2	Internal Audit Mid-Year Report	<p>The Audit Committee:</p> <ul style="list-style-type: none">• NOTED the content of the report; and• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council.
3	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 links to the full audit reports for further information;• COMMENTED on the outcome on the findings of the audit work completed; and

		<ul style="list-style-type: none"> • ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council.
4	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.

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