

Audit Committee – 15 May 2023

Shetland Islands Council Committee Information - Meetings

Item	Subject	Decision
1	Annual Audit Plan 2022/23 for Shetland Islands Council	The Audit Committee CONSIDERED and NOTED the contents of the Audit Plan 2022/23 for Shetland Islands Council from the Council's external auditors, Audit Scotland.
2	Internal Audit Plan 2023/24	The Audit Committee APPROVED the Audit Plan 2023/24.
3	Best Value Audit Strategic Action Plan Update	The Audit Committee: <ul style="list-style-type: none">• NOTED the information provided in the report and the progress reported in the Best Value Audit Strategic Action Plan at Appendix 1• ADVISED the Chief Executive and the Council of their views to provide assurance regarding progress with the work to address the recommendations made by the Accounts Commission.
4	Information Governance	The Audit Committee: <ul style="list-style-type: none">• NOTED the content of the report and the progress made with regard to information security audit recommendations and the Information Governance Action Plan• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council• NOTED that the Chief Internal Auditor will submit further reports on the status of any internal audit recommendations that have not been addressed.

5	Procurement	<p>The Audit Committee:</p> <ul style="list-style-type: none"> • NOTED the content of this report and the progress made with regard to audit recommendations on procurement, included in the Procurement Project Action Plan • ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council • NOTED that the Chief Internal Auditor will submit further reports on the status of any internal audit recommendations that have not been addressed.
6	Audit Committee Business Programme 2023/24	<p>The Audit Committee:</p> <ul style="list-style-type: none"> • CONSIDERED the business planned for the Audit Committee in the financial year 2023/24 • ADVISED the Director of Corporate Services of any changes required including new items where the timescale will be confirmed at a later date.

END