

**Audit Committee – 27 June 2023**  
[Shetland Islands Council Committee Information - Meetings](#)

<b>Item</b>	<b>Subject</b>	<b>Decision</b>
1	Code of Corporate Governance – Annual Review	<p>The Audit Committee RECOMMENDED that the Shetland Islands Council RESOLVES to:</p> <ul style="list-style-type: none"> <li>• NOTE the self-evaluation of corporate governance for 2022/23 and Improvement Actions (Appendix 1)</li> <li>• ADOPT the updated Code of Corporate Governance 2023/24 (Appendix 2)</li> <li>• APPROVE the Scope and Timetable for the Governance Review (Appendix 3).</li> </ul>
2	Annual Governance Statement 2022/23	<p>The Audit Committee RESOLVED to:</p> <ul style="list-style-type: none"> <li>• APPROVE the Annual Governance Statement 2022/23 (Appendix 1) for inclusion in the Council’s unaudited annual accounts for 2022/23.</li> </ul>
3	CIPFA Audit Committee Guidance Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>• NOTED the content of the report</li> <li>• NOTED the Self-Assessment of Compliance in Appendix 1</li> <li>• AGREED the further actions required to improve compliance with the CIPFA Audit Committee guidance.</li> </ul>
4	Internal Audit Annual Report 2022/23	<p>The Audit Committee NOTED the content of the report.</p>

5	Internal Audit Summary Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• NOTED the content of the report and its appendices</li><li>• COMMENTED on the outcome on the findings of the audit work completed</li></ul>
6	Follow Up Monitoring Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"><li>• NOTED the content of the report</li><li>• NOTED the progress made in terms of the recommendations implemented</li><li>• NOTED that the Chief Internal Auditor will submit further reports on the status of outstanding recommendations.</li></ul>

END