Audit Committee – 19 September 2023 Shetland Islands Council Committee Information - Meetings		
Item	Subject	Decision
1	Year End Wider Scope Audit - Best Value Thematic Review 2022/23	 The Audit Committee: NOTED the findings of external auditor in the Best Value Thematic Review NOTED the external auditor's recommendations and the agreed Action Plan as set out on pages 40-42 of the Best Value Thematic Review AGREED that the wording in paragraph 2.3 of the report should be amended to read "The Best Value Thematic Review contains six recommendations where the Council <i>will</i> improve."

END