

**Audit Committee – 14 November 2023**  
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Annual Audit Report on the 2022/23 Audit - Shetland Islands Council and Zetland Educational Trust	<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>• NOTED the findings of the 2022/23 audit; the auditor’s covering letter which includes the audit opinion and Letter of Representation for both Shetland Islands Council and Zetland Educational Trust (Appendix 1); and the external auditor's Annual Audit Report (Appendix 2);</li> <li>• CONSIDERED a verbal report by the external auditor;</li> <li>• RECOMMENDED that the Council RESOLVES to approve the audited Annual Accounts for 2022/23 for Shetland Islands Council, for signature (Appendix 3);</li> <li>• RECOMMENDED that the Council RESOLVES to approve the Trustees’ Annual Report and Audited Financial Statements 2022/23 for Zetland Educational Trust, for signature (Appendix 4);</li> <li>• APPROVED the Annual Governance Statement contained within the audited Annual Accounts for 2022/23 (Appendix 3).</li> </ul>
2	Internal Audit Mid-Year Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>• NOTED the content of the report; and</li> <li>• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council.</li> </ul>
3	Internal Audit Summary Report	<p>The Audit Committee:</p>

		<ul style="list-style-type: none"> <li>• NOTED the content of the report</li> <li>• NOTED that the report format includes links to the full audit reports for further information</li> <li>• COMMENTED on the outcome on the findings of the audit work completed; and</li> <li>• ADVISED the Director of Corporate Services of their views and any recommendations for onward reporting to the Council.</li> </ul>
4	Internal Audit Follow Up Monitoring Report	<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>• NOTED to content of the report</li> <li>• NOTED the progress made in terms of the recommendations implemented</li> <li>• ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council; and</li> <li>• NOTED that the Chief Internal Auditor will submit further reports on the status of outstanding recommendations.</li> </ul>
5	Whistleblowing Arrangements	<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>• CONSIDERED the information presented in this report and the draft Whistleblowing and Response Policy attached at Appendix 1;</li> <li>• RECOMMENDED that Policy and Resources Committee RECOMMENDS that the Council RESOLVES to APPROVE the Whistleblowing and Response Policy at Appendix 1.</li> </ul>

END