

**Audit Committee – 13 May 2024**  
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<b>Item</b>	<b>Subject</b>	<b>Decision</b>
1	Annual Audit Plan 2023/24 for Shetland Islands Council	The Audit Committee CONSIDERED and NOTED the contents of the Audit Plan 2023/24 for Shetland Islands Council (Appendix 1) from the Council’s external auditors, Audit Scotland.
2	Best Value Audit Strategic Action Plan Update	<p>The Audit Committee:</p> <ul style="list-style-type: none"> <li>• NOTED the information provided in the report and the progress reported in the Best Value Audit Strategic Action Plan at Appendix 1</li> <li>• ADVISED the Chief Executive and the Council of its views to provide assurance regarding the work to address the recommendations made by the Accounts Commission.</li> </ul>

END