

**Audit Committee – 12 November 2024**  
[Shetland Islands Council Committee Information - Meetings](#)

Item	Subject	Decision
1	Best Value Thematic Review 2023/24 Workforce Innovation	<p>The Audit Committee:</p> <p>NOTED the findings of external auditor in the Best Value Thematic Review report attached at Appendix A.</p> <p>NOTED the external auditor’s recommendations and the agreed Action Plan as set out in Appendix 1 to the Best Value Thematic Review report.</p> <p>ADVISED the Policy and Resources Committee of its view that the Council should seek to have something in the national benchmarking framework that acknowledges digital adoption.</p>
2	Best Value Update Report	<p>The Audit Committee:</p> <p>NOTES the information provided in the report and the progress reported in the Best Value Audit Strategic Action Plan at Appendix .1</p> <p>APPROVED the proposals with regard to regular Best Value update reports to the Audit Committee going forward as set out in the report.</p>
3	Internal Audit Mid-Year Report	<p>The Audit Committee:</p> <p>NOTED the content of the report and ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.</p>
4	Internal Audit Follow Up Monitoring	<p>The Audit Committee:</p> <p>NOTED to content of the report.</p>

		<p>NOTED the progress made in terms of the recommendations implemented.</p> <p>ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.</p> <p>NOTED that the Chief Internal Auditor will submit further reports on the status of outstanding recommendations.</p> <p>INSTRUCTED the Chief Executive, in conjunction with the Director of Corporate Services, to come up with a detailed specific timeline plan for clearing the backlog of outstanding audit recommendations from 2023 and earlier – in particular, those relating to the Business Continuity Plan reported in the Audit Committee Internal Audit Follow Up Monitoring report CRP-28-24.</p>
5	Council Tax Discounts and Exemptions 2023 Audit Update	The Audit Committee NOTED the actions taken by the Revenues & Benefits Team to satisfactorily implement all of the recommendations resulting from the Council Tax Discounts and Exemptions audit carried out in October 2023.
6	Audit Committee Business Programme 2024-25	The Audit Committee CONSIDERED the business planned for the Audit Committee for the remainder of the financial year 2024/25 and ADVISED the Director of Corporate Services of any changes required including new items where the timescale will be confirmed at a later date.
<u>Appendix 4 of the following item contains <b>EXEMPT</b> information</u>		
7	Internal Audit Summary Report	<p>The Audit Committee:</p> <p>NOTED the content of the report.</p> <p>NOTED that the report includes links to the full audit reports for further information.</p> <p>COMMENTED on the outcome on the findings of the audit work completed.</p>

		ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.
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