

Audit Committee – 26 February 2025
Shetland Islands Council Committee Information - Meetings

Item	Subject	Decision
1	Internal Audit Summary Report	<p>The Audit Committee:</p> <p>NOTED the content of the report.</p> <p>NOTED that the report format 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> <p>ADVISED the Director of Corporate Services of its views and any recommendations for onward reporting to the Council.</p>
2	Internal Audit - Follow Up Monitoring	<p>The Audit Committee:</p> <p>NOTED the 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>
3	Longstanding Audit Recommendations	<p>The Audit Committee:</p>

		<p>NOTED the information provided in the report, the progress made, and timescales reported against the longstanding audit recommendations in Appendix 1.</p> <p>ADVISED the Chief Executive and the Council of its views on the progress being made to address the recommendations that date from before 2023.</p>
4	Internal Audit – Global Internal Audit Standards Update	<p>The Audit Committee:</p> <p>CONSIDERED and NOTED the Internal Audit update on Global Internal Audit Standards.</p> <p>APPROVED the updated Internal Audit Mandate and Charter.</p>
5	Internal Audit – Audit Plan 2025/26	The Audit Committee APPROVED the Audit Plan 2025/26.
6	National Reports Six-Monthly Summary	The Audit Committee CONSIDERED and NOTED the national reports issued over the past six months.
7	Best Value Update Report	<p>The Audit Committee:</p> <p>NOTED the information provided in the report and the progress reported in the Best Value Audit Action Plan at Appendix 1.</p> <p>ADVISED the Chief Executive and the Council of its views in order to provide assurance regarding the work being undertaken across the Council that contributes to fulfilling the Council’s duty to provide Best Value.</p>
8	Anti Fraud, Bribery and Corruption Policy	The Audit Committee noted the report.



END