

<b>Committee</b>	Finance and General Purposes		
<b>Date paper prepared</b>	15/04/2022	<b>Date of committee meeting</b>	20/04/2022
<b>Subject</b>	Audit Services		
<b>Author</b>	Glenn Gilfillan, Head of Central Support Services		
<b>Action requested</b>	Decision		
<b>Purpose of the paper</b>	Prompt discussion to decide upon route for appoint of Auditor for Shetland UHI.		
<b>Brief summary of the paper</b>	<p>Shetland UHI currently has not appointed an Auditor.</p> <p>Shetland UHI has recently used for Henderson Loggie for filing of dormant accounts to 31<sup>st</sup> July 2021 to meet filing obligations. This was done through use of APUC Audit Services framework PFB1028AP, on a one off basis.</p> <p>Shetland UHI can directly award to external audit services to Henderson Loggie through this framework on a longer term basis, which they have confirmed they have resources to perform. Alternatively a mini competition can be performed to source an alternative auditor.</p>		
<b>Consultation</b>	Discussed with Amanda Mackenzie (Head of Procurement – UHI Shared Services) and corresponded with Fiona Morgan (Partner – Henderson Loggie) and David Archibald (Partner – Henderson Loggie).		
<b>Resource implications</b>	N/A		
<b>Risk implications</b>	UHI/6 Governance Failure		

<b>Link with strategy</b>	The representation will support delivery of all elements of the Shetland UHI Strategy
<a href="#">Equality, Diversity and Inclusion</a>	N/A
<b>Island Community Impact</b>	N/A
<b>Paper status</b>	<input type="checkbox"/> <b>Open</b> – The paper may be circulated to non-members of the committee and published online without restriction. <input checked="" type="checkbox"/> <b>Restricted</b> – The paper must not be circulated to non-members or published online until after the committee meeting. <input type="checkbox"/> <b>Confidential</b> - The paper must not be circulated beyond the committee members and should not be published online. [Please note papers may still be subject to Freedom of Information requests – see below].
<a href="#">Freedom of information</a>	Open If closed/ withheld, select date this will become 'open': Enter a date.