

<b>Committee</b>	Audit Committee		
<b>Date paper prepared</b>	12/07/2022	<b>Date of committee meeting</b>	13/07/2022
<b>Subject</b>	Auditors and Legal Services		
<b>Author</b>	Matt Sierocinski King and Glenn Gilfillan		
<b>Action requested</b>	For Discussion and Ratification		
<b>Purpose of the paper</b>	To review the information of the appointment of Auditors and Legal Services made prior to the establishment of Audit Committee		
<b>Brief summary of the paper</b>	<p>As above.</p> <p>The committee is invited to review papers:</p> <ul style="list-style-type: none"> <li>- BOM-AC-2021-4.1</li> <li>- BOM-AC-2021-4.2</li> <li>- BOM-AC-2021-4.3</li> <li>- Non-Confidential Minutes of Finance and General Purposes Committee Agenda Items 6.4 and 6.5</li> </ul>		
<b>Consultation</b>			
<b>Resource implications</b>	None		
<b>Risk implications</b>	A lack of ratification of the decisions regarding Auditors and Legal Representation taken by Finance and General Purposes poses a significant governance risk to Shetland UHI would leave Shetland UHI seeking new Auditors and new Legal representation.		

<b>Link with strategy</b>	Sustainability
<a href="#">Equality, Diversity and Inclusion</a>	N/A
<b>Island Community Impact</b>	N/A
<b>Paper status</b>	<input checked="" type="checkbox"/> <b>Open</b> – The paper may be circulated to non-members of the committee and published online without restriction. <input 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 - The paper must not be circulated beyond the committee members and should not be published online.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.