

Committee	Audit Committee		
Agenda Item	8		
Date paper prepared	12/07/2023	Date of committee meeting	19/07/2023
Subject	Audit and Verification Activity		
Author	Jane Lewis, Principal (Paper), Emma McCarthy (Cover Paper)		
Action requested	To Discuss		
Purpose of the paper	To review the audit and verification activity being undertaken by UHI Shetland.		
Brief summary of the paper	The paper details the risks that affect the functioning of Shetland UHI and the actions undertaken to mitigate against those risks.		
Consultation	Committees of Board, SMT.		
Resource implications	Varied		
Risk implications	See Paper		

Link with strategy	Sustainability
Equality, Diversity and Inclusion	N/A
Island Community Impact	N/A
Paper status	<input checked="" type="checkbox"/> Open – The paper may be circulated to non-members of the committee and published online without restriction. <input type="checkbox"/> Restricted – The paper must not be circulated to non-members or published online until after the committee meeting. <input type="checkbox"/> Confidential - The paper must not be circulated beyond the committee members and should not be published online.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].
Freedom of information	Open If closed/ withheld, select date this will become 'open': Enter a date.