

10. COVID 19: GUIDE FOR AUDIT AND RISK COMMITTEES

The committee considered a report (copies of which had been circulated) by the Governance Manager providing details of Audit Scotland's report "Covid-19: Guide for Audit & Risk Committees.

The report recommended that the committee:

1. consider the messages in Audit Scotland's report in relation to governance and risk management.
2. Note that Audit Committee on 26 October 2020 considered the themes of internal controls and assurance, and financial management and reporting.
3. Determine if further reports or information were appropriate concerning issues within the committee's remit.

Decision

To note the contents of the report.