

## Audit and Assurance Committee

<b>Date of Meeting</b>	29 <sup>th</sup> August 2023
<b>Subject</b>	Annual Report and Accounts Progress Update
<b>Agenda No.</b>	8
<b>Paper No.</b>	23.7
<b>Purpose</b>	Note

### 1. Background

- 1.1. The 2022-23 Annual Report and Accounts is due to be published on the week of 28 October 2023, subject to Cabinet Secretary approval. Following the publication of last year’s Annual Report and Accounts, a lessons learned exercise was undertaken to identify areas for improvement, and from this a number of changes have been made to this year’s process.
- 1.2. Audit Scotland also made key recommendations, which have been adopted alongside our internal lessons learned.
- 1.3. As a result of these, the Annual Report and Accounts remain on track, with positive relationships in place with Audit Scotland, and other internal stakeholders

### 2. Key points

- 2.1. A new project management approach has been implemented for this year’s report, following feedback from Audit Scotland. A plan was implemented with a dedicated individual taking responsibility for meeting deadlines, which included starting the process earlier (planning in February, then beginning work in early April)
- 2.2. We introduced a new pro-forma format for collecting contributions from business areas towards the Performance Report, in which Unit Heads were asked to align achievements to Corporate Plan and Business Plan aims. Deputy Directors then signed off on returns at this stage, rather than during later review periods.
- 2.3. The Insights and Engagement forum were involved earlier, feeding back on the new pro-forma process, assisting with providing returns within their respective divisions, whilst providing advice and steer.
- 2.4. A regular, structured meeting with the Annual Report and Accounts working group was established, with a clear weekly agenda, to ensure issues were raised at the earliest opportunity and addressed collaboratively.



- 2.5. The number of versions to be shared with Audit Scotland was reduced to three, with strict internal version control. This in turn has reduced the number of internal reviews that have been required, expediting the process and reducing the risk of slippage.
- 2.6. The group continues to learn lessons and note feedback and recommendations for future years, including earlier engagement with senior leaders around overarching themes, and improving the manner in which we gather information from business areas (such as consideration of engagement throughout the year rather than one commission). A formal lessons learned exercise will take place post-publication.

### **3. Conclusions**

- 3.1. The Audit and Assurance Committee are asked to note the progress made in delivering this year's Annual Report and Account. Early sight of the draft will be provided for members in early September, in advance of papers for sign off on 10 October.

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#### 4. GOVERNANCE CHECKLIST

Please ensure that you detail which Corporate Plan Strategic Objective the paper contributes to. These strategic considerations should be used to assist you with the content of your paper.

Strategic Objective	Contribution
<b>Helping to deliver a social security system with dignity, fairness and respect.</b>	Not Applicable – Please delete if Corporate Plan Strategic Objectives Apply and type considerations here.
<b>Supporting people in Scotland to access devolved benefits that they are entitled to.</b>	Not Applicable – Please delete if Corporate Plan Strategic Objectives Apply and type considerations here.
<b>Running our service in a responsible way.</b>	Not Applicable – Please delete if Corporate Plan Strategic Objectives Apply and type considerations here.

State here how the paper considers these areas and any consultation undertaken in the agency. Only complete the section(s) relevant to your paper.

Strategic consideration	Impact
Environment	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
Governance	This paper addresses the governance surrounding the design and publication of the 2022-23 Annual Report and Accounts.
Data	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
Finance	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
Staff	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
Equalities	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
Estates	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
Communications and Presentation	This paper considers the approach required to ensure that the 2022-23 Annual Report and Accounts is produced on time, and to a suitably high standard.



**An Impact Assessment** must be carried out during the development of all new Agency policies and services and when making significant changes to policies and services. The Corporate Assurance team should be involved from an early stage to provide guidance and advice relating to completing impact assessments.

**[Impact Assessment Saltire Page](#)**

General Impact Assessment Queries: [Corporateassuranceteam@socialsecurity.gov.scot](mailto:Corporateassuranceteam@socialsecurity.gov.scot)

Equality Impact Assessment Queries: [Corporateassuranceteam@socialsecurity.gov.scot](mailto:Corporateassuranceteam@socialsecurity.gov.scot)

**Please complete the below table.**

Type of Impact Assessment	Required (Y/N)	If No - briefly state reason e.g. Not relevant/Not eligible – agreed with Deputy Director	If yes – briefly state progress to date, highlight any significant issues.
<a href="#">Child Rights and Wellbeing Impact Assessment (CRWIA)</a>	N		
<a href="#">Data Protection Impact Assessment</a>	N		
<a href="#">Equality Impact Assessment (EQIA)</a>	N		
<a href="#">Fairer Scotland Duty assessment</a>	N		
<a href="#">Future proofing legislation</a>	N		
<a href="#">Human rights in policy making</a>	N		
<a href="#">Islands Communities Impact Assessment (ICIA)</a>	N		
<a href="#">Strategic Environment Assessment (SEA)</a>	N		