Audit and Assurance Committee	
Date of Meeting	27 February 2024
Subject	Audit Scotland 2023/24 Annual Audit Plan
Agenda No.	3
Purpose	Note

1.   Background

1.1.   This paper is the Audit Scotland Annual Audit Plan and summarises the work plan for the 2023/24 external audit of Social Security Scotland.

1.2.   Social Security Scotland has reviewed for factual accuracy and provided comments that have been considered in presentation of this version.

2.   Key points

2.1.   The plan sets out the planning materiality levels for the audit and the audit risks identified to date, including the planned audit response.

2.2.   The plan also sets out details of the wider scope audit work, audit timetable and the agreed fee.

3.   Conclusions

3.1.   The Audit and Assurance Committee are asked to note the content of the plan.

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
Helping to deliver a social security system with dignity, fairness and respect.	Not Applicable – Please delete if Corporate Plan Strategic Objectives Apply and type considerations here.
Supporting people in Scotland to access devolved benefits that they are entitled to.	Not Applicable – Please delete if Corporate Plan Strategic Objectives Apply and type considerations here.
Running our service in a responsible way.	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	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.
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	Not Applicable – Please delete if applicable and state how the paper considers these areas and any consultation undertaken in the agency.

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 form 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

Equality Impact Assessment Queries: 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.
Child Rights and Wellbeing Impact Assessment (CRWIA)			
Data Protection Impact Assessment			
Equality Impact Assessment (EQIA)			
Fairer Scotland Duty assessment			
Future proofing legislation			
Human rights in policy making			
Islands Communities Impact Assessment (ICIA)			
Strategic Environment Assessment (SEA)			