

Audit and Assurance Committee

Date of Meeting	Tuesday 14 May 2024
Time	1000 – 1230
Location	Agnes Husband House Ground Floor Conference Room Video Conference

Item	Paper	Owner	Purpose	Minutes	
1. Welcome including conflicts of interest	N/A		Chair	Monitor	5
2. Minutes of previous meeting and action tracker	27.1 - February 2024 Minutes		Chair	Monitor	5
3. Social Security Scotland Finance Update and 2023-24 Accounting Policies	Finance will provide a verbal Update 27.2 - Approach to Accounts preparation and Accounting Policies 2023-24		[Redacted]	Note	15
4. Audit Scotland 2023-24 Financial Year Update	Audit Scotland will provide a verbal Update		[Redacted]	Note	10
5. Internal Audit Annual Assurance 2023-24	27.4 – Annual Assurance Opinion 2023-24		[Redacted]	Discuss	15
6. Directorate for Internal Audit and Assurance Update	27.5a – Internal Audit Progress Paper 27.5b – Annex B - Client Services Delivery Benefit Compliance Review - Final Report 27.5c – Annex C - Child Disability Payment In-depth Review - Final Report 27.5d – Annex D - Risk Management - Final Report 27.5e – Annex E - Continuous Improvement - Final Report		[Redacted]	Note	20

	27.5f – Annex F - Internal Audit Charter 2024-25 27.5g – Annex G - Final Internal Audit Plan 2024-2025			
Break				10
7. Social Security Scotland Risk Management Update	27.6a - Risk Management Update 27.6b – Risk Dashboards	[Redacted]	Discuss	15
8. Social Security Scotland - Fraud and Error Resolution Annual Report 2023-24	27.7a - Counter Fraud Annual Report 2023-24 27.7b - Error Interventions Annual Report 2023-24 27.7c - Recoveries and Recharge Annual Report 2023-24	[Redacted]	Monitor	15
9. Draft Audit and Assurance Committee Annual Report 2023-24	27.8 – Draft Audit and Assurance Committee Annual Report 2023-24	Chair	Discuss	10
10. Audit and Assurance Committee Terms of Reference	27.9 - Updated Terms of Reference.	Chair	Discuss	10
11. Any Other Business / Below the Line	-	Chair	Discuss	10
Total (mins)				140

Date of next meeting – 20 August 2024

Below The Line Papers				
12. Social Security Scotland - Audit Recommendations Update	27.10 – Audit Recommendations Update May 2024	[Redacted]	BTL	

13. Social Security Scotland – Register of Compliance Update	27.11 - Register of Compliance Update	[Redacted]	BTL	
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