



Audit and Assurance Committee

Date of Meeting	Tuesday, 18 th of May 2021
Subject	Internal Audit Annual Assurance Statement
Agenda No.	6
Paper No.	12.5 a
Prepared By	Directorate for Internal Audit and Assurance
Purpose	Discuss

1. Background

- 1.1. This report summarises Internal Audit's work relating to Social Security Scotland during 2020-21 and provides our overall assurance opinion on its risk management, governance and control arrangements during the year.

2. Key Points

- 2.1. We are providing a "reasonable" assurance marking on Social Security Scotland's risk, management, governance and control arrangements.
- 2.2. All 2020-21 internal audit activity has now been completed.
- 2.3. All report recommendations made in 2020-21 were accepted.
- 2.4. Follow-ups have been completed with 24 out of 31 (77%) recommendations found to have been fully implemented.

3. Conclusion

- 3.1. Members are invited to comment on the 2020-21 Annual Assurance Opinion.