

## Audit and Assurance Committee

<b>Date of Meeting</b>	Tuesday 21 <sup>st</sup> September 2021
<b>Subject</b>	Audit Scotland Update
<b>Agenda No.</b>	6
<b>Paper No.</b>	13.5 a
<b>Prepared By</b>	Audit Scotland
<b>Purpose</b>	Note

### 1. Background

- 1.1. Presented is an update paper on the progress of external audit work as at 10 September 2021.

### 2. Key Points

- 2.1. This paper provides an update on the financial statements audit and the nature of the proposed audit opinion for 2020/21.
- 2.2. The paper also highlights the approach to the section 22 and section 23 reports for Social Security Scotland.

### 3. Conclusion

- 3.1. The Audit and Assurance Committee is asked to note the progress of external audit work.