



Audit and Assurance Committee

Date of Meeting	10 October 2023
Subject	Annual Report and Accounts 2022/23
Agenda No.	3
Paper No.	24.1
Prepared By	[Redacted]
Purpose	Discuss

1. Background

- 1.1. A copy of the Annual Report and Accounts 2022/23 is attached.
- 1.2. Social Security Scotland is required to lay its Annual Report and Accounts by 31 December 2023, within nine months of the accounting period end date.

2. Key points

- 2.1. The annual audit report outlines the issues that have been identified throughout the course of the 2022/23 audit. It makes recommendations that management has responded to in the action plan. During the course of the year the Audit and Assurance Committee will provide ongoing scrutiny of performance against the action plan.
- 2.2. The independent auditor's report issues an unqualified opinion on the financial statements. Audit Scotland have qualified their opinion on the regularity of expenditure and income on the basis that estimated overpayments in the benefits delivered by the Department for Work and Pensions through agency agreements were material at £60.7 million. In arriving at this decision, Audit Scotland have taken advice from the National Audit Office.
- 2.3. Members of the Audit and Assurance Committee have been copied in to a draft of the 2022/23 Annual Report and Accounts.

3. Conclusions

- 3.1. The Audit and Assurance Committee are asked to
 - Recommend that the Annual Report and Accounts are signed by the Accountable Officer, David Wallace, on 10 October 2023
 - Note that the Annual Report and Accounts will be laid on 7 November 2023.
 - Note that the Charter Measurement Framework, Client Survey, Charter Research and Insights Research will also be published on 7 November.



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
<p>Dignity, fairness and respect</p> <p>Delivering a service with dignity, fairness and respect at its core.</p>	The annual report will address each of these strategic objectives as part of the performance report.
<p>Equality and tackling poverty</p> <p>Promoting equality and tackling poverty.</p>	The annual report will address each of these strategic objectives as part of the performance report.
<p>Efficiency and alignment</p> <p>Ensuring efficiency and aligning our activities with wider public sector for the benefit of the people we serve.</p>	The annual report will address each of these strategic objectives as part of the performance report.
<p>Economy, society and environment</p> <p>Contributing to our economy, society and protection of our environment.</p>	The annual report will address each of these strategic objectives as part of the performance report.

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	None
Governance	Presentation of this report falls within the remit of the Audit and Assurance Committee.
Data	Analytical colleagues have supported the development of the performance report and
Finance	Finance have been consulted in the preparation of this report.



Strategic consideration	Impact
Staff	None
Equalities	None
Estates	None
Communications and Presentation	Comms have developed a plan to support the publication of the annual report and accounts, alongside other publications

Impact Assessment
N/A