



Audit and Assurance Committee

Date of Meeting	01 October 2024
Subject	Annual Report and Accounts 2023-24
Agenda No.	3
Paper No.	28.1a
Prepared By	Organisational Strategy Team
Purpose	Decide

1. Background

- 1.1. A copy of the Annual Report and Accounts 2023-24 is attached.
- 1.2. Social Security Scotland is required to lay its Annual Report and Accounts by 31 December 2024, 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 2023-24 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. 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 £42.4 million. This expenditure was not incurred in accordance with the applicable enactments. In arriving at this decision, Audit Scotland have taken advice from the National Audit Office. All other audit opinions are unmodified.
- 2.3. Members of the Audit and Assurance Committee have been copied in to a draft of the 2023-24 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 1 October 2024
 - Note that the Annual Report and Accounts are planned to be laid on 12 November 2024.
 - Note that the Charter Measurement Framework, Client Survey and Charter Research will also be published on 12 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
Dignity, fairness and respect Delivering a service with dignity, fairness and respect at its core.	The annual report will address each of these strategic objectives as part of the performance report.
Equality and tackling poverty Promoting equality and tackling poverty.	The annual report will address each of these strategic objectives as part of the performance report.
Efficiency and alignment Ensuring efficiency and aligning our activities with wider public sector for the benefit of the people we serve.	The annual report will address each of these strategic objectives as part of the performance report.
Economy, society and environment Contributing to our economy, society and protection of our environment.	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