Social Security Scotland
Tèarainteachd Shòisealta Alba

Audit and Assurance Committee	
Date of Meeting	Tuesday 18 August 2026
Time	1000 – 1300
Location	Glasgow Boardroom – Room 5.1

Item	Paper	Owner	Purpose	Minutes
1. Welcome including conflicts of interest	N/A	Chair	Monitor	5
2. Minutes of previous meeting and action tracker	**1a - May 2026 Minutes**	Chair	Monitor	5
3. Directorate for Internal Audit and Assurance Update	**2a – Internal Audit Progress Report** **2b – Strategic Messaging June 2026** **2c – Cross Governments Insights – Staff Overpayments** **2d - Cross Governments Insights – Productivity in Public Sector** **2e - Cross Governments Insights – Insights Partnership Working** **2f - Cross Governments Insights – Risk Management Improvement Planning** **2g – May 2026 Technical Bulletin** **2h – Internal Audit Charter 2026-27** **2i – Annex B - Final Annual Assurance Opinion 2025-26** **2j – Annex C – Client Services Delivery Benefit Compliance** **2k – Annex D – Overpayment Administration**	[Redacted]	Note	30

	2L – Annex E – Governance Sponsorship Arrangements **2m – Scottish Adult Disability Living Allowance**			
4. Audit Scotland Annual Audit Report Progress Update	**Verbal update**	Lisa Duthie	Note	20
5. Social Security Scotland Finance and Recoveries and Recharge Update	**3a – Finance Update** **3b – Finance Summary Dashboards** **3c – Recoveries and Recharge Update**	[Redacted]	Note	20
6. Social Security Scotland Fraud and Error Resolution update	**4a – Quarter 1 Fraud and Error Resolution Update**	[Redacted]	Monitor	20
Break				10
7. Social Security Scotland Risk Management Update	**5a – Risk Management Update** **5b – Risk Dashboards**	[Redacted]	Discuss	20
8. Social Security Scotland - Audit Recommendations Update	**6a - Audit Recommendations Update**	[Redacted]	Note	20
9. Draft Audit and Assurance Committee Annual Report	**7a - Draft Audit and Assurance Committee Annual Report**	Chair	Note	10
10. Assessment of External Audit	**8a – ICAS Evaluating your Auditors**	Chair	Discuss	10
11. Any Other Business	-	Chair	Discuss	10
Total (mins)				180
Below The Line Papers				

12. Social Security Scotland Fraud and Error Resolution update	**9a – Surveillance and CHIS Inspection of Social Security Scotland** **9b - IPCO Surveillance and CHIS Inspection Report Social Security Scotland**	[Redacted]	BTL

Date of next meeting – 29 September 2026