

Title of report	Audit and Assurance Committee report to Council
Public/Confidential	Public
Summary/purpose of report	To make recommendations from the Audit and Assurance Committee.
Recommendations	<p>The Committee recommends that the Council:</p> <ol style="list-style-type: none"> 1. accepts that the assurance report presents a true and fair view of the SSSCs performance towards achievement of strategic objectives, financial management and risk identification and management. In particular that <ol style="list-style-type: none"> a. operational performance as measured by strategic key performance indicators give confidence that the SSSC is delivering as forecasted to meet strategic objectives agreed with the Sponsor Department b. financial performance is consistent with forecasted spend and this does not present concern relating to year-end outturn of approved budget c. operational delivery and financial expenditure are consistent 2. discusses the concerns over the time being taken for workers to meet the required qualifications (see para 7 below) 3. notes <ol style="list-style-type: none"> a. the Committee did not accept the proposed changes to the method of calculating SPI 2.1 for the assurance report b. the Committee approved a change to the status of Risk 6 of the Risk Register c. the internal audit reports on Debtors and Income and Intelligence Strategy both provided a good level of assurance d. the Committee approved a revised date for one of the recommendations from an earlier audit in Data Protection. The delay being due to resourcing challenges

	<ul style="list-style-type: none"> e. the assurance map will in future become part of the quarterly assurance report submitted to Committee f. changes to the reporting of fraud, bribery and corruption work g. the SSSCs participation in the National Fraud initiative 2022/23 h. the Benefits Realisation report will be submitted to the February 2024 meeting cycle i. updates were provided by the Acting Chief Executive on National Care Service (NCS), the National Social Work Agency (NSWA) and the Independent Review of Inspection, Scrutiny and Regulation (IRISR).
Author	<p>Alan Baird</p> <p>Chair of the Audit and Assurance Committee</p>
Responsible Officer	Maree Allison, Acting Chief Executive
Link to Strategic Plan	<p>The information in this report links to:</p> <p>Outcome 1: Trusted People who use services are protected by a workforce that is fit to practise.</p> <p>Outcome 2: Skilled Our work supports the workforce to deliver high standards of professional practice.</p> <p>Outcome 3: Confident Our work enhances the confidence, competence and wellbeing of the workforce.</p> <p>Outcome 4: Valued The social work, social care and children and young people workforce is valued for the difference it makes to people's lives.</p>
Link to Risk Register	Risk 3: We fail to meet corporate governance, external scrutiny and legal obligations.
Impact assessments	<ul style="list-style-type: none"> 1. An Equalities Impact Assessment (EIA) was not required. 2. A Data Protection Impact Assessment (DPIA) was not required. 3. A Sustainability Impact Assessment (SIA) was not required.

Documents attached	Appendix 1: Assurance report as of 30 September 2023 Appendix 1: Strategic Risk Register
Background papers	Link to draft minutes of the Audit and Assurance Committee meeting of 31 October 2023

INTRODUCTION

1. As set out in the Executive Framework Document and Scheme of Delegation, accountability for strategic oversight remains with the SSSC Council and the responsibility for oversight and scrutiny of achievement of operational key performance indicators, monitoring of Financial Performance and Strategic Risk Management is delegated from the SSSC Council to the Audit and Assurance Committee.
2. This report records the recommendations of the Audit and Assurance Committee to SSSC Council following the Audit and Assurance Committee meeting of 31 October 2023.

ASSURANCE REPORT

3. The Audit and Assurance Committee of 31 October 2023 reviewed the assurance report relating to the activities of the SSSC. Appendix 1 to this report is a copy of the assurance report as of 30 September 2023 which was considered. The unconfirmed minutes of the meeting are linked as a background paper. These documents should satisfy Council that the Committee has discharged its responsibilities. The Committee highlights the areas below.

Budget

4. The Committee discussed ongoing budget concerns including:
 - lack of certainty of the funding by Scottish Government to enable full implementation of the Strategic Plan and this resulted in a change to Risk 6 in the Risk Register, which now has a red RAG status
 - that we are slightly below the general reserves target of 2-2.5%, sitting at 1.9%
 - the main financial risk is the current tribunal case relating to holiday pay for Fitness to Practise Panel Members.

Risk Register

5. Risk number 6 regarding in ability to fund the Strategic Plan has been raised to red RAG status.

Other matters

6. Concerns were raised about the targets being missed for the length of time workers are taking to become registered after they secure a job in the sector.
7. Concerns were raised over the time workers are taking to obtain qualification and the low numbers of some categories of workers to become qualified. The variance in numbers of qualified workers across the sector is concerning and Committee's views were that this data should be used to influence wider discussion and action with partners. Committee

stressed that qualified workers lead to better outcomes for those who use services and result in fewer Fitness to Practise investigations.

8. Noted that the register numbers were falling and this could be due to high turnover or a change in eligibility for services.
9. Issues with high number of SSSC staff absences, with no apparent trend.

AUDIT REPORTS

10. The Committee considered three reports relating to the audit function.

Debtors and Income Audit Report

11. The Committee was advised that this report is a joint report with the Care Inspectorate as this is a shared service between the two bodies. The report provided a good level of assurance with one recommendation to document procedures around invoicing and credit notes.

Data Intelligence and Strategy

12. The Committee was advised that this report also gave a good level of assurance with no recommendations. It linked well with the Strategic Plan and other strategies.

Management audit progress report

13. Committee was asked to approve a revised extension date to one recommended action from the audit on Data Protection. This was due to a resource issue within the HR team and an extension to 31 March 2024 was approved by Committee. In other recommendations, three were noted as completed and three were in progress.

ASSURANCE MAP ANNUAL REVIEW

14. The Committee noted that officers had carried out the annual review of the assurance map, which was established in May 2022. Fourteen issues were included in the map, 12 of which had a RAG status of green and two are amber. Both of these, legislative compliance and business continuity planning, were progressing towards green status.
15. The Committee agreed that this would be reported upon quarterly through the assurance report in future.

FRAUD

Fraud, bribery and corruption assurance report

16. The Committee noted there were no cases of fraud, bribery or corruption detected in the quarter 1 July to 30 September 2023 along with updates to the Fraud Action Plan and plans for recognising International Fraud Awareness Week.

National Fraud Initiative

17. The Committee was content with the self-appraisal checklist that officers had completed on behalf of the SSSC.

BENEFITS REALISATION REPORT

18. The Committee noted that the benefits realisation report would be submitted to the February meeting due to timing of completion of projects.

HORIZON SCANNING

19. Maree Allison updated Members on the current position with the National Care Service (NCS), the National Social Work Agency (NSWA) and the Independent Review of Inspection, Scrutiny and Regulation (IRISR). She will bring reports to Council as necessary.

CONSULTATION

20. No specific stakeholder engagement was necessary in the preparation of this report.

RISKS

21. We have an averse risk appetite to governance matters. This report gives assurances to Council that the Committee is carrying out its remit.

IMPLICATIONS

Resourcing

22. There are no resource implications arising from this report.

Compliance

23. There are no compliance issues arising from this report.

IMPACT ASSESSMENTS

Equalities

24. An EIA was not necessary as this report relates to internal governance matters. It is not therefore a new proposal and has no impact on people with protected characteristics.

CONCLUSION

25. This report, appendices and background minutes give assurances to Council that the Audit and Assurance Committee is carrying out its remit in accordance with the terms of reference contained in the Code of Corporate Governance.
26. The Committee took assurances from the reports provided and the in-meeting discussions that it was presented with a fair view of the operational and financial performance and risk facing the SSSC.
27. The Committee requests that Council approves the recommendations and notes actions taken by the Committee. Council is also requested to discuss the concerns raised by Committee over workers' qualifications.