

Scottish Commission on Social Security

2020/21 Annual Audit Report



 AUDIT SCOTLAND

Prepared for the Scottish Commission on Social Security and the Auditor General for
Scotland

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Key messages

2020/21 annual report and accounts

The Scottish Commission on Social Security's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

Expenditure was incurred in accordance with applicable enactments and guidance.

The other information in the annual report and accounts is consistent with the financial statements and prepared in accordance with legal requirements.

Financial sustainability and governance

The Scottish Commission on Social Security remained within its budget of £340,000, reporting an underspend of £167,596 in 2020/21.

We have no concerns about the overall financial sustainability of the Scottish Commission on Social Security.

The information disclosed in the governance statement complies with guidance issued by the Scottish Ministers.

Introduction

1. This report summarises the findings from our 2020/21 audit of the Scottish Commission on Social Security (SCoSS).
2. The scope of our audit was set out in our Annual Audit Plan presented to the meeting of the board held on 12 April 2021. This report comprises the findings from:
 - an audit of the Scottish Commission on Social Security's annual accounts
 - consideration of the appropriateness of the disclosures in the governance statement and the financial sustainability
3. In common with all organisations, the Scottish Commission on Social Security continued to respond to the global coronavirus pandemic during 2020/21. This has resulted in changes to the work environment with all staff working from home and virtual meetings replacing face to face meetings. The Commission reacted quickly to identify the risks posed to their ongoing operations and took action where appropriate.

Adding value through the audit

4. We add value to SCoSS through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports ([Appendix 4](#)) and good practice guides
5. In so doing, we aim to help SCoSS promote improved standards of financial reporting and governance.

Responsibilities and reporting

6. SCoSS has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with the accounts direction from Scottish Ministers. SCoSS is also responsible for compliance with legislation, putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
7. Our responsibilities as independent auditor are established by the [Public Finance and Accountability \(Scotland\) Act 2000](#) and the [Code of Audit Practice 2016](#) and supplementary guidance, and International Standards on Auditing in the UK.

8. As public sector auditors we give independent opinions on the annual report and accounts. Additionally, we conclude on the appropriateness of the disclosures in the governance statement and the financial sustainability of SCoSS. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#) and supplementary guidance.

9. The [Code of Audit Practice 2016](#) (the Code) includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. As highlighted in our 2020/21 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2020/21 audit of SCoSS.

10. This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

11. Our annual audit report contains an agreed action plan at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation. It also includes outstanding actions from last year and progress against these.

Auditor Independence

12. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services. We are not aware of any relationships that could compromise our objectivity and independence.

13. This report is addressed to SCoSS and the Auditor General for Scotland and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

Part 1. Audit of 2020/21 annual report and accounts

The principal means of accounting for the stewardship of resources and performance

Main judgements

The Scottish Commission on Social Security's financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework.

Expenditure was incurred in accordance with applicable enactments and guidance.

The other information in the annual report and accounts is consistent with the financial statements and prepared in accordance with legal requirements.

Our audit opinions on the annual report and accounts are unmodified

14. The annual report and accounts for the year ended 31 March 2021 were presented to the board on 3 November 2021 and the board recommended the accountable officer sign the accounts. As reported in the independent auditor's report:

- the financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- expenditure and income are regular and in accordance with applicable enactments and guidance
- the audited part of the remuneration and staff report, performance report and governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant legislation and directions made by Scottish Ministers.

There were significant delays in receiving supporting documentation

15. SCoSS and Audit Scotland staff continued to work from home for the duration of the 2020/21 financial year. We kept in regular communication with SCoSS.

16. The unaudited annual report and accounts were received in line with our agreed audit timetable on 14 June 2021. Turnover of secretariat staff and limited handover arrangements affected SCoSS's capacity to respond to audit queries and to provide the necessary back up. All queries were finally cleared in October 2021. Revised accounts incorporating all agreed changes were received on 27 October 2021.

17. This delay has had an impact on the audit process and additional audit input was required. We have advised SCoSS that we intend to seek an additional audit fee of £1,000 in addition to the 2020/21 agreed audit fee of £5,000 as set out in our Annual Audit Plan. This is required to cover our additional costs and will be discussed further with SCoSS.

Overall materiality is £3,500

18. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed and revised on receipt of the unaudited annual report and accounts and we concluded this remained appropriate. Materiality levels are summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
<p>Overall materiality</p> <p>This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 2% of reported gross expenditure for the year ended 31 March 2021.</p>	£3,500
<p>Performance materiality</p> <p>This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 50% of planning materiality.</p>	£1,750
<p>Reporting threshold</p> <p>We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.</p>	£175

Source: Annual Audit Plan 2020/21

The main risks of material misstatement were identified in our annual audit plan

19. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual report and accounts and any wider audit dimension risks identified

as part of our planning process. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. [Appendix 2](#) also identifies the work we undertook to address these risks and our conclusions from this work.

We have significant findings to report on the annual report and accounts

20. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. Qualitative aspects include accounting policies, accounting estimates and financial statements disclosures.

21. The significant findings are summarised in [Exhibit 2](#) and include those in relation to qualitative aspects.

Exhibit 2

Significant findings from the audit of the financial statements

Issue	Resolution
<p>1. Governance statement</p> <p>The governance statement included in the unaudited annual report and accounts did not include all the essential elements required by the Scottish Public Finance Manual (SPFM) and the Government Financial Reporting Manual (FReM). For example, the operation of the governing board during the period and the main features that support regular monitoring, review and assurance were omitted from the first draft of the governance statement.</p> <p>A similar finding was reported in our 2019/20 Annual Audit Report.</p>	<p>The required elements were discussed with officers and the governance statement was subsequently updated.</p> <p>The governance statement included in the final annual report and accounts is now compliant with reporting requirements.</p>
<p>2. Delays in audit process</p> <p>As reported above, the unaudited annual report and accounts were received in line with our agreed audit timetable. Delays in responding to audit queries together with processing agreed changes meant that the audit could not be completed within the original agreed timescales and required more audit effort than anticipated.</p>	<p>SCoSS should review their year-end processes and accounts preparation timetable. Working papers should be provided alongside unaudited accounts, together with documentation supporting all disclosures. Audit queries should be addressed timeously.</p> <p>Recommendation 1</p> <p>(refer Appendix 1, action plan)</p>
<p>3. Members' fees</p> <p>We reviewed the payment of members' fees and identified issues in processing and accounting for</p>	<p>Our additional testing of members' fees found no further misstatements.</p>

Issue	Resolution
<p>them. Underpayments and overpayments were made to members during 2020/21.</p> <p>We extended our testing sample to ensure there were no further errors.</p> <p>Additionally, the accounts are required to be prepared on an accruals basis and should include costs relating to period 1 April 2020 to 31 March 2021. However, disclosed board members' fees refer to the period of March 2020 to February 2021 instead (further detail is provided at paragraphs 22 - 25 below).</p>	<p>We discussed the underlying process and controls for the checking of members' fees. SCoSS agreed that the over/under payments were as a result of clerical error and have agreed to review their desk instructions to ensure payments will be made correctly to the intended claimants in future.</p> <p>We have sought and received the Accountable Officer's assurances in the ISA580 letter of representation that members' fees are fairly stated.</p> <p>Recommendation 2</p> <p>(refer Appendix 1, action plan)</p>

Source: Audit Scotland

Identified misstatements of £2,130 were not adjusted in the accounts; these were higher than our performance materiality

22. Total misstatements identified were £2,130. These related to members' fees and were not corrected in the accounts. The misstatements were as a result of:

- the accounts include 12 months fees; they cover the period March 2020 to February 2021, rather than April 2020 to March 2021
- administrative errors where one board member received additional payments on three occasions which had not been claimed. SCoSS is recovering this amount from the member during 2021/22
- two instances of board members being underpaid and overpaid. These cases were corrected during the year and did not require adjustments in the accounts.

23. We have reviewed the nature and causes of these misstatements and performed additional audit testing. We have concluded that they have been isolated and identified in their entirety and do not indicate further systemic error.

24. Misstatements totalling £2,130 have not been adjusted by SCoSS in the accounts. SCoSS do not consider the impact of the adjustments to be material to the financial position. If adjusted, these would have increased net expenditure by £366 ([Appendix 3](#)).

25. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. The gross sum of the unadjusted errors is below our materiality level and has not affected our opinion.

Some progress was made on prior year recommendations

26. SCoSS has made some progress in implementing our prior year audit recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

Part 2. Financial sustainability and governance

Main judgements

The Scottish Commission on Social Security remained within its budget of £340,000, reporting an underspend of £167,596 in 2020/21.

We have no concerns about the overall financial sustainability of the Scottish Commission on Social Security.

The information disclosed in the governance statement complies with guidance issued by the Scottish Ministers.

SCoSS operated within its 2020/21 budget

27. Funding from the Scottish Government is the SCoSS's sole source of income and there is a greater degree of certainty over future funding streams than for some other public sector organisations which are involved in income generating activities. The main financial objective for SCoSS is therefore to ensure that the financial outturn for the year is within the budget allocated by the Scottish Government.

28. SCoSS has reported net operating costs of £172,404, remaining within its overall budget for 2020/21 with an underspend of £167,596. The underspend arose as a result of virtual meetings and subsequent reduction of travel and subsistence costs (£80,000), lower than expected secretariat staff costs (£60,000) and delays in the development of the website (£30,000).

29. The majority of SCoSS expenditure is represented by staff costs (93%). During 2020/21, £7,300 was incurred by SCoSS in relation to the development of the website. The contract for the website was awarded in February 2021 by Scottish Government procurement, in accordance with the Framework Document between the Scottish Government and SCoSS. The website is currently being developed and is expected to be completed during 2021/22.

30. The 2021/22 budget allocated to SCoSS in the Budget (Scotland) Act 2021 is £340,000. This is the same as in 2020/21.

31. The Statement of Financial Position as at 31 March 2021 records a balanced position. SCoSS's liabilities are balanced by recognising Scottish Government funding as a debtor. Note 1(g) of the Statement of Accounting Policies refers to the preparation of the accounts on a going concern basis and we are content with that judgement.

Governance arrangements

32. The Scottish Commission on Social Security was created by the Social Security (Scotland) Act 2018 and is an advisory non-departmental public body set up to provide independent scrutiny of the Scottish Social Security system, including benefit regulations and to hold Scottish Ministers to account. The Commission is separate from the Scottish Government and carries out its functions independently of both Scottish Ministers and the Scottish Parliament.

33. SCoSS is governed by a board comprising 4 members, one of whom is chair. There is no audit committee in place. It is unusual not to have an audit committee and we previously recommended that SCoSS consider ensuring appropriate alternative audit arrangements are in place. No action has been taken by SCoSS to address this recommendation during 2020/21 and we will review any action taken during 2021/22.

Recommendation 3

In the absence of an audit committee, SCoSS should review their governance arrangements to ensure that functions which are ordinarily performed by an audit committee are adequately addressed. ([Appendix 1](#), point 3)

Governance statement

34. HM Treasury's Financial Reporting Manual (the FreM) states that the Scottish Commission on Social Security must prepare an annual governance statement within the annual report and accounts. Guidance is set out within the Scottish Public Finance Manual (SPFM) and the FreM for the content of the governance statement.

35. As noted in [Exhibit 2](#), the governance statement included in the first draft of the annual report and accounts did not include all essential elements. We concluded that the information disclosed in the updated 2020/21 governance statement complies with the guidance issued by the Scottish Ministers. Based on our knowledge and work performed, it presents an appropriate picture of the governance arrangements in place.

National performance audit reports

36. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. [Appendix 4](#) highlights a number of the reports published in 2020/21.

Appendix 1. Action plan 2020/21

2020/21 recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Delays in audit process</p> <p>Delays in responding to audit queries together with processing agreed changes meant that the audit could not be completed within the original agreed timescales and required more audit effort than anticipated.</p> <p>Risk – There is a risk that the financial statements are not prepared in line with the appropriate guidance resulting in a delay in certification and possible modification of the audit opinion.</p>	<p>SCoSS should review their year-end processes and accounts preparation timetable. Working papers should be provided alongside unaudited accounts, together with documentation supporting all disclosures. Audit queries should be addressed timeously.</p> <p>Paragraph 15 and Exhibit 2</p>	<p>The Secretariat complement is being increased which will create adequate resource to review the year-end processes and accounts preparation timetable. The appointment of an independent Audit Advisor will also contribute to the efficient completion of the annual report and accounts.</p> <p>Responsible officer SCoSS Lead Secretary/ Accountable Officer</p> <p>Agreed date November 2021</p>
<p>2. Members' fees</p> <p>A number of incorrect payments were made to members during 2020/21. Amounts disclosed in the 2020/21 financial statements do not cover the full financial year.</p> <p>Risk – There is a risk that errors are made in payments made to board members and that reported fees are not accounted for correctly, resulting in a misstatement.</p>	<p>Additional checks should be routinely performed to ensure that correct amounts are paid to members. Members' fees should be accounted for on an accruals basis.</p> <p>Exhibit 2</p>	<p>SCoSS advised that the desk instruction for processing members' fees has been updated with additional steps for both the processor and the supervisor checks.</p> <p>Finance have agreed that members' fees will be accounted for on an accruals basis.</p> <p>Responsible officer SCoSS Lead Secretary/ Accountable Officer</p> <p>Agreed date November 2021</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>3. Governance and transparency: Audit arrangements</p> <p>SCoSS is governed by a board, and there is no audit committee in place. All accounting entities to which the Scottish Public Finance Manual (SPFM) is directly applicable (including SCoSS) should establish audit committees or appropriate alternative audit arrangements.</p>	<p>In the absence of an audit committee, SCoSS should review their governance arrangements to ensure that functions which are ordinarily performed by an audit committee are adequately addressed.</p> <p>Paragraph 33</p>	<p>The appointment of an independent Audit Advisor will strengthen SCoSS's Audit and risk functions.</p> <p>Responsible officer SCoSS Lead Secretary/ Accountable Officer</p> <p>Agreed date November 2021</p>

Prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>b/f 1. Accounts preparation</p> <p>2019/20 was the first year that the Scottish Commission on Social Security prepared an annual report and financial statements. The first draft of annual accounts was provided in line with the agreed timetable, however it was incomplete and not accompanied by working papers to support the audit process. We identified a number of presentational and disclosure issues, all of which were addressed by SCoSS.</p> <p>Going forward, there is a risk that the financial statements, relevant disclosures and working papers, are not prepared in line with the appropriate guidance and requirements or in accordance with the statutory timetable.</p>	<p>SCoSS should review their year-end processes and accounts preparation timetable for 2020/21 to ensure working papers are provided alongside draft accounts and the accounts are as complete as they can be.</p>	<p>Ongoing</p> <p>Lessons learnt meetings with the audit team and Scottish Government Sponsor Team were organised by SCoSS to reflect on the 2019/20 accounts preparation and audit process. The 2020/21 year end timetable was reviewed by SCoSS and an action plan prepared.</p> <p>As noted above a number of similar issues were identified during the 2020/21 final accounts audit.</p> <p>Refer to Action plan point 1 above</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>b/f 2. Governance and transparency: Audit arrangements</p> <p>SCoSS is governed by a board, and there is no audit committee in place. All accounting entities to which the Scottish Public Finance Manual (SPFM) is directly applicable (including SCoSS) should establish audit committees or appropriate alternative audit arrangements.</p>	<p>As SCoSS continue to develop their governance arrangements, it is important that functions which are ordinarily performed by an audit committee are adequately addressed.</p>	<p>Ongoing</p> <p>In July 2021 SCoSS advertised the position of an independent and external consultant to test and advise the SCoSS board on the exercise of their audit functions. The appointment has not been made yet and no alternative audit arrangements were made during 2020/21.</p> <p>Refer to Action plan point 3 above</p>
<p>b/f 3. Standing orders</p> <p>Standing orders were approved by the board in October 2019 and have not been reviewed since due to COVID-19 impact. Our review of this document identified some areas SCoSS is recommended to consider for inclusion at the next review of standing orders:</p> <ul style="list-style-type: none"> • how can members be appointed to the board • frequency of board meetings • relationship between the board and the accountable officer • members' remuneration and expenses • whether there are any papers which the board would wish to routinely review, such as risk registers, finance monitoring reports etc.. 	<p>SCoSS should consider supplementing standing orders as outlined in the risk description to ensure their completeness.</p>	<p>Ongoing</p> <p>Standing orders have not been reviewed since October 2019. We have been informed by the new Lead Secretary that the review of the Standing Orders is a priority within the overall review of Corporate Documents and will be completed within 2021-22.</p> <p>Responsible officer SCoSS Lead Secretary/ Accountable Officer</p> <p>Revised date March 2022</p>
<p>b/f 4. Risk that the financial statements may be materially misstated due to fraud</p>	<p>SCoSS should assess the risk that the financial statements may be materially misstated due to fraud on an annual basis. SCoSS should</p>	<p>Complete</p> <p>SCoSS's risk register now includes reference to reflect this issue. Fraud updates have been provided to the</p>

Issue/risk	Recommendation	Agreed management action/timing
<p>As part of our risk assessment procedures we enquired about SCoSS's assessment of the risk that the financial statements may be materially misstated due to fraud, including the nature, extent and frequency of such assessments. We were informed that no such assessment was performed in 2019/20 and that there is no established process for reporting to the board on fraud issues.</p>	<p>also establish the process for communicating on identifying and responding to the risks of fraud to the board.</p>	<p>board as part of quarterly finance updates.</p>

Appendix 2. Significant audit risks

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Risks of material misstatement in the financial statements

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p>Detailed testing of journals.</p> <p>Testing to supporting documentation for a sample of transactions.</p> <p>Review of accounting estimates.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p> <p>Substantive testing of transactions after the year end to confirm transactions have been accounted for in the correct financial year.</p> <p>Testing of accounting adjustments at the year-end.</p>	<p>Results: We did not identify any issues as a result of our audit work that would indicate management override of controls affecting the year-end position.</p> <p>Conclusion: Satisfactory.</p>
<p>2. Accounts preparation</p> <p>This is the second year that SCoSS will prepare an annual report and financial statements. In 2019/20 we referred to the receipt of incomplete accounts provided for audit and delayed working papers.</p> <p>For 2020/21 we are aware that one of the key contacts involved in the accounts preparation and audit process last year has now left SCoSS. Furthermore, there are</p>	<p>Ongoing discussions with the SCoSS over accounts preparation.</p>	<p>Results: We identified a number of presentational and disclosure issues, all of which were addressed by SCoSS.</p> <p>We are content that following our audit review, the financial statements have been prepared in line with appropriate frameworks and guidance and there are no material misstatements.</p> <p>As noted above, we recommend that the Scottish Commission on Social Security review their year-end</p>

Audit risk	Assurance procedure	Results and conclusions
<p>changes in the 2020/21 Government Financial Reporting Manual affecting disclosures in performance and accountability reports.</p> <p>While support will be provided by the Scottish Government Social Security Directorate, there remains a risk that the annual report and accounts are not prepared in line with the appropriate guidance and requirements, resulting in a delay to the audit.</p>		<p>processes and accounts preparation timetable for 2021/22.</p> <p>Conclusion: Ongoing.</p> <p>Refer to Action plan point 1, Appendix 1 above</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>3. Governance and transparency: Audit arrangements</p> <p>SCoSS is governed by a Board, and there is no audit committee in place. All accounting entities to which the Scottish Public Finance Manual (SPFM) is directly applicable (including SCoSS) should establish audit committees or appropriate alternative audit arrangements.</p> <p>As SCoSS continue to develop their governance arrangements, it is important that functions which are ordinarily performed by an audit committee are adequately addressed and for SCoSS to be in compliance with the SPFM. Further guidance on how Members should discharge their duties is provided in On Board – A</p>	<p>Ongoing discussions with SCoSS.</p>	<p>Results: No action was taken during 2020/21. In July 2021 SCoSS advertised the position of an independent and external consultant to test and advise the SCoSS board on the exercise of their audit functions. The appointment has not been made yet.</p> <p>Conclusion: Ongoing.</p> <p>Refer to Action plan point 3, Appendix 1 above</p>

Audit risk	Assurance procedure	Results and conclusions
<p>Guide for Members of Statutory Boards.</p> <p>Without an audit committee or appropriate alternative arrangements, there is a risk that governance arrangements are not fully effective and SCoSS will not comply with the requirements of the SPFM.</p>		

Appendix 3. Summary of uncorrected misstatements

We report all uncorrected misstatements that are individually greater than our reporting threshold of £175.

The table below summarises uncorrected misstatements that were noted during our audit testing and were not corrected in the financial statements. Cumulatively these errors are below our materiality level as explained in paragraph 25. We are satisfied that these errors do not have a material impact on the financial statements.

Account areas	Comprehensive income and expenditure statement		Balance sheet	
	Dr £	Cr £	Dr £	Cr £
1. SCoSS board Member Fees		882		
Trade receivables			882	
2. SCoSS board Member Fees	1,248			
General fund				1,248
Net impact	1,248	882	882	1,248

Notes:

1. overpayments made to a board member which were being recovered.
2. corrects member fees to account for the correct period of April 2020 to March 2021.

Appendix 4. Summary of 2020/21 national performance reports

April

[Affordable housing](#)

June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

July

[The National Fraud Initiative in Scotland 2018/19](#)

January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

February

[NHS in Scotland 2020](#)

March

[Improving outcomes for young people through school education](#)

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Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility



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