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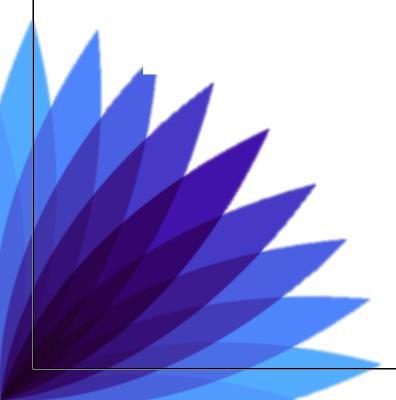
Directorate for Internal Audit and Assurance

Internal Audit Report

Social Security Scotland 2023-24

Case Discussions

Audit Personnel

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Internal Audit Manager:	[Redacted]
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Report Distribution

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* Final Report only

Contents

1.   Introduction

1.1. Introduction

This Internal Audit review of Case Discussions formed part of the Audit Plan agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 21 March 2023. The Accountable Officer for Social Security Scotland is responsible for maintaining a sound system of governance, risk management and system of internal control that supports the achievement of the organisations policies, aims and objectives.

1.2. Audit Scope

The scope of this review was to evaluate and report on the controls in place to manage the risk surrounding Social Security Scotland's arrangements for undertaking Case Discussions.

The agreed Terms of Reference for this review is attached at Annex B.

1.3. Assurance and Recommendations

Assurance Category	Reasonable		
Recommendations Priority	High	Medium	Low
	0	4	0

Our review has identified four medium priority recommendations. A reasonable assurance rating has been provided. Some improvements are required to enhance the adequacy and effectiveness of procedures. There are weaknesses in the risk, governance and/or control procedures in place but not of a significant nature.

The rationale for this is that while our review found many examples of good practice and evidence of a proactive approach to improving arrangements in place, our work identified areas for improvement in relation to case discussions guidance, risk management, management oversight, reporting and management information.

Findings are summarised against recommendations made in the Management Action Plan.

Full details of our findings, good practice and improvement opportunities can be found in section 3 below.

Please see Annex A for the standard explanation of our assurance levels and recommendation priorities.

2. Management Action Plan

2.1. Management Action Plan

Our findings are set out in the Management Action Plan below

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
1	Risk Management **Issue**: Our review found weaknesses in the case discussions risk and issue management process. Please see paragraphs 3.2.1 – 3.2.3 for more detail. **Risk:** Risks and issues in relation to case discussions have not been appropriately recorded, managed or escalated resulting in risks materialising and/or ineffective management of issues.	Arrangements for case discussions risk and issue management in Health and Social Care Operations should be reviewed in response to issues raised in paragraphs 3.2.1 – 3.2.3.	M	**Response:** Accepted in full **Action:** Divisional Risk Register reviewed by Senior Leadership Team and updated monthly. This includes ensuring completion and update of fields. **Action Owner:** [Redacted], Head of Operations, Health & Social Care	12/04/2024

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
2	**Guidance** **Issue**: Our review identified areas for improvement in Internal Knowledge Management (IKM) guidance for case discussions. Please see paragraph 3.2.5 for more detail. **Risk:** Inadequate and / or incomplete policies, procedure and guidance may result in inappropriate award decisions.	A) Guidance for case discussions in Health and Social Care Operations and in Client Services Delivery should be reviewed to consider points raised in paragraph 3.2.5. B) The process and responsibility for updating and reviewing case discussion guidance on IKM should be clarified as to whether this sits with Programme, Social Security Scotland Decision Making Team or with Health and Social Care Operations. Once clarified, action should be taken to ensure guidance on IKM is accurate and in line with processes in place.	**M**	**Response:** Accepted in full **Action:** A) Work is underway with Client Services Delivery to improve how the requirement for a Case Discussion is identified, what format to use and how questions are formulated. Leads- [Redacted] B) Support to identify process and requirements has been identified from [Redacted] in agency Project Management. An interim Business Owner has been identified from Health & Social Care. However, with Pension Age Disability Payment fully rolling out by April 2025 there is likely to be review and refinement of guidance thereafter.	A) January 2025 B) Sept 2025

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
				Business Owner- [Redacted] **Action Owner:** [Redacted], Head of Operations, Health & Social Care	
3	Management oversight, reporting and management information **Issue**: Arrangements for management oversight, reporting and management information need improving. Please see paragraphs 3.2.6 - 3.2.9 for more detail. **Risk:** Insufficient / ineffective management oversight and arrangements for reporting and escalating case discussion	Management to address weaknesses in relation to management oversight, reporting and management information raised in paragraphs 3.2.6 - 3.2.9.	M	**Response:** Accepted. Suggest A) Update terms of reference and B) Improve on management information and C) Recorded meetings between Divisions **Action:** A) Terms of reference for Health & Social Care Operations Senior Leadership Team meeting have been updated B) All management intelligence to date for case discussions has been quantitative and relied on Health & Social Care staff duplicating data that is already recorded in SPM into excel , work to automate reporting has been logged	A) Completed April 2024 B) March 2025 C) Completed May 2025

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
	issues resulting in ineffective decision making.			in Single Prioritised Backlog and work planned for May/June to prepare for automation but no final date identified. There has never been access to comprehensive data that allows more sophisticated analysis as for example the "reason for requesting a case discussion" is freetext and only minimal work was carried out on data reporting for case discussions to understand what data is extracted from SPM and made available for reporting. This has also been logged in Single Prioritised Backlog but there is significant competing demand for work on SPM. However, if as expected the majority of current data is automated this will release time for staff to gather more nuanced data which will then inform future reporting requirements. C) Informal forums are being supplemented by integrated performance meetings on a weekly	

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
				basis where the focus is on Senior Practitioners from Health & Social Care and Team Managers from Client Services Delivery to jointly explore and agree processes to improve effectiveness and efficiency. These weekly meetings are held separately for Child Disability Payment and Adult Disability Payment, they have a standard agenda and action notes. **Action Owner:** [Redacted] Head of Operations, Health & Social Care	
4	Quality assurance process in Client Services Delivery **Issue 1**: A strategy for evaluating the quality of Case Discussions in Client Services Delivery has	A) Management to finalise the Quality Assurance Strategy and agree the process in relation to case discussions in Client Services Delivery.	M	**Response:** Accepted **Action:** A) Work is underway to assess and evaluate decision making on processed applications this workstream will consider how case	January 2025

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
	commenced and is at early draft stage. **Issue 2**: There is no formal feedback loop in relation to individual referrals that are made to Health and Social Care Operations or in relation to outcomes of case discussions that are returned to Client Services Delivery. Please see paragraphs 3.2.11 - 3.2.12 for more detail. **Risk:** Incomplete/inconsistent advice given and/or advice not taken into consideration resulting in financial loss/reputational damage and/or applicant suffering financial hardship.	The strategy should outline how the following will be evaluated: i) Have Client Services Delivery staff raised case discussion requests when they should have? ii) Are case discussion requests worded appropriately and contain all relevant information to enable effective triage in Health and Social Care Operations? iii) Is the quality of case discussions outcome sufficient for the Client Services Delivery decision makers?		managers/client experience officers incorporate case discussions into decision making. Leads – [Redacted] B) Joint performance management sessions have commenced between Client Services Delivery and Health & Social Care where feedback will be exchanged. A wider mechanism, would include but not specifically just case discussions, for feedback on applications is being designed for operations. Lead – [Redacted] **Action Owner:** [Redacted]	

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
		B) Management should consider introducing a feedback loop mechanism for case discussion referrals and outcomes to improve quality of service provided.			

3.   Findings, Good Practice and Improvement Opportunities

Contextual Information

Case discussions are a pragmatic way of preventing in-person assessments. Neither Legislation or the Charter describe Case discussions, however they are explicit that assessments should only be used when there is no other way of obtaining supporting information and performed only by suitably qualified staff. Consultations are seen as the direct replacements for assessments, where a Practitioner contacts the client in-person, by phone or video conference. A great deal of policy, guidance and systems development took place to ensure they are provided consistently and fairly. We should consider a Case Discussion as a form of assessment, the assessment is being carried out through their application documents, albeit with no direct client contact. Treating Case Discussions with similar expectations to Consultations is arguably more important to retain a person centred and human rights approach to reduce the risk of significant variation in decision making resulting in unfairness and inconsistency. Assessment is defined in the 2018 Act as:

(2)This subsection applies to an assessment that—

    (a) is arranged—

        (i)by the Scottish Ministers,

        (ii)in connection with making a determination of what assistance an individual is eligible to be given through the Scottish social security system, and

    (b) is an assessment of physical condition or mental health.

3.1.   Good Practice

<u>Roles and Responsibilities</u>

3.1.1.   Roles and responsibilities in relation to case discussions have been clearly defined in Health and Social Care Operations and Client Services Delivery. Expectations for specific tasks in relation to case discussions are also set out on Social Security Scotland's Internal Knowledge Management Hub (IKM).

3.1.2.   Saltire provides an overview of roles and responsibilities of the Health and Social Care Operations, this includes case discussions.

3.1.3.   We also noted good practice in Client Experience where an 'Expectations' document is currently in draft to strengthen guidance for the use of case discussions.

<u>Management of Resources</u>

3.1.4.   We found many examples of good practice in relation to arrangements for identifying and estimating resourcing needs. This included initial estimates (Target Operating Model in Dec 2021 when Health and Social Care was set up), ongoing review by the Social Security Operational Research (SSOR) team within Analysis & Insights, daily review of resourcing needs as part of the SitRep call, performance monitoring, discussions at monthly Health and Social Care Operations meetings, monthly meetings with Client Services Delivery and a monthly Health and Social Care Activity Report that is shared with key stakeholders for awareness.

<u>Performance Management and Quality Assurance</u>

3.1.5.   We found satisfactory arrangements for performance management within Health and Social Care Operations which include:
1. A weekly Performance Monitoring Overview for every Practitioner which measures performance against agreed Key Performance Indicators;
2. Monthly meetings between Service Managers and Senior Practitioners to discuss each team member and their progress, wellbeing, and quality of work; and
3. Monthly Performance Reports that are prepared for each of the clusters and reported to the monthly Health and Social Care Operations meeting.

3.1.6.   Overall performance of Health and Social Care Operations is being monitored and reported through monthly reports that are shared with external stakeholders which is positive in assurance terms, as management can use this data to address performance issues, to ensure that resources are utilised effectively and ensure that sufficient resources are in place.

3.1.7.   There is an established quality assurance process for Practitioners and Senior Practitioners which helps identify and address any issues in performance. Where

weaknesses performance are highlighted, support can be put in place with the assistance of the Senior Practitioners or the Health and Social Care Education and Development Team. We were provided with examples of development plans issued to Practitioners within the division.

3.1.8. Performance is discussed at monthly Health and Social Care Operations meetings and there are regular meetings between Health and Social Care Operations and Client Services Delivery that allow for discussing any performance issues and upcoming pressures in workload.

3.1.9. Our sample testing of five Adult Disability Payment and five Child Disability Payment cases found that quality responses were provided to Client Services Delivery Decision makers within allocated timescales.

Training

3.1.10. A policy is in place to ensure that all staff in statutory registered professional roles employed by Social Security Scotland fulfil the appropriate registration requirements to practice. As a condition of employment, new starts in Health and Social Care Operations must be registered with their relevant regulatory body which ensures the statutory standard of a practicing medical/social care professional is maintained. With the exception of Social Care Professionals, registration must be maintained throughout employment as a Practitioner. For Social Care professionals, individuals must be qualified to a prescribed level to be employed, but they are not then able to remain registered thereafter. The division requires these professionals to have regular supervision and complete a standard number of hours Continuing Professional Development to a similar standard as registered professions.

3.1.11. Training routeways are in place for staff in both Health and Social Care and Client Services Delivery (these cover case discussions) and the Health and Social Care Operations Induction Pack sets out the intended training for new Practitioners joining the division. This includes a post training consolidation phase upon the completion of job-related training which involves mentoring, job shadowing and provision of feedback.

3.1.12. There are established processes for identifying training needs through quality assurance and performance monitoring activities. We found evidence of a proactive approach aiming to educate the rest of the organisation by producing workshops to raise awareness of a variety of common conditions encountered

within disability benefit processing. These are available monthly on Pathways. Work is in progress with communication colleagues to further promote this activity to the organisation, especially to Client Services Delivery.

<u>Lessons Learned, Continuous Improvement and Sustainability of Future Services</u>

3.1.13. Our review found that the case discussions Service Managers within Health and Social Care Operations are very proactive in undertaking discovery reviews to identify trends and lessons learned and running pilot exercises to improve processes in place. This helps ensure that established systems, processes and controls in place are continuously improving to ensure that these are as effective as possible and sustainable for future needs. Examples of continuous improvement reviewed as part of our fieldwork included: Discovery work on 310 Child Disability Payment cases and 299 Adult Disability Payment cases; Proof of Concept Trial; and a Case Work Trial.

3.1.14. There is regular stakeholder engagement (with Client Services Delivery, Joint Priorities Disability Services meeting) and a daily review of resources and workload which allows for any lessons learned, areas of concern or areas for improvement to be highlighted. Successes are logged in an internal tracker.

<u>Management oversight</u>

3.1.15. We found that information on case discussions was not reported to any official decision-making forum which could take action in relation to case discussions, should the need arise. However, good stakeholder engagement was in place including a regular meeting between the Head of Health and Social Care Operations and the Health and Social Care Operations Deputy Director and we were provided with examples of reports provided to the Deputy Director.

3.2. Improvement Opportunities

<u>Risk and Issue Management</u>

3.2.1. Not all risks and issues on the Health and Social Care divisional Health and Safety Risk and Issue Register contained evidence of a recent review, evaluation, and update on mitigating actions in place and update on risk scores.

Recommendation 1

3.2.2. An Issues, Risk and Successes log is maintained for case discussions which records low level risks and issues that can be escalated to the divisional Health

and Social Care Risk Register. We found issue owners were not always assigned and the column for last update was not always used to show evidence of last review. **Recommendation 1**

3.2.3. Our review found that there were two generic issues on the Health and Social Care divisional Risk and Issues Register that relate to case discussions (staffing/resourcing and Health and Social Care visibility). These were raised in 2022 and continue to show as open, however, the issue log did not show any evidence of a recent update or review of mitigating controls in place. We also note that the drop-down selection for severity levels and category of issues were not always used, resulting in incorrect (very high) or no severity level being recorded, and wrong category used, "Security" should be Compliance. **Recommendation 1**

3.2.4. In relation to issue management, our review found that there is no Product Owner for case discussions. Service Managers within the Health and Social Care are responsible for issue management and for escalating issues to the Head of Health and Social Care Operations who can then escalate to the Deputy Director during weekly catch ups. A Systems and Data report was provided by Service Managers which shows progress of the issues/areas for improvement backlog for case discussions. Management may want to consider whether it would be beneficial to have a Business/Product Owner with the remit for leading on improvements to the case discussions process or whether existing arrangements are sufficient. This finding is not of a significant nature, no formal recommendation will therefore be made.

<u>Guidance for Case Discussions</u>

3.2.5. All guidance required to perform case discussions is currently located within Social Security Scotland's Internal Knowledge Management Hub - case discussion manuals for Practitioners can be found within IKM for both Adult Disability Payment and Child Disability Payment. We note that while these include sufficient detail (use of screenshots and step by step approach), our review however found the following areas for improvement:

- Guidance for Practitioners mentions various types of case discussions (e.g. written or verbal discussions), however, IKM does not clearly state as to which type of case discussion the guidance relates to.

- We could not find any guidance to assist Practitioners in setting up verbal case discussions, as mentioned in guidance for Case Managers/Client Experience Officers.

- We found relevant guidance to be absent from IKM pages where it would be most useful. For example, the 'How to write a case discussion question' tab has been included in a list of guidance related to Practitioner duties within the case discussion function. However, this tab has not been included within the same IKM page for guidance related to Case Managers/Client Experience Officers. Our sample testing found that not all case discussion requests from Client Services Delivery included a list of relevant conditions and medications, as per guidance requirements. As a result, it is difficult for the Senior Practitioners to effectively triage such cases to appropriate work queues (Mental Health, General Health, etc).

- The responsibility for updating and reviewing case discussion guidance on IKM wasn't clear. It should be clarified whether this sits with Social Security Programme, Social Security Scotland's Decision Making Team or with Health and Social Care Operations.

- Guidance states that a case discussion request is at the discretion of the Case Manager as to whether they feel it necessary to submit questions to seek a Practitioner's medical advice/expertise on an individual case. However, discovery work undertaken by Health and Social Care Operations suggests that Case Managers in Client Services Delivery do not always request case discussions when a case discussion would have been beneficial. This was most evident in cases with multiple health conditions or with conditions with a wide spectrum, such as autism and/or ADHD. Guidance should therefore be reviewed and updated to maximise referrals for certain conditions/combination of conditions/complex conditions. When making updates to guidance and processes in place in Client Services Delivery, it is key that Health and Social Care Operations clearly communicate the capacity and capability that Practitioners are able to provide to Client Services Delivery and ensure that this is sufficient and flexible in line with Client Services Delivery needs and the needs of the organisation.

- The term 'case discussion' is also used for requesting legal advice from the Social Security Scotland Decision Making Team which can be confusing to staff

in Social Security Scotland and may lead to colleagues raising requests incorrectly or with the wrong team.

Recommendation 2

Management Oversight, Reporting and Management Information

3.2.6.   The Terms of Reference for the Health and Social Care Operations monthly meeting states that the group reports to the Health and Social Care Executive Team Meeting, we were however informed that the Health and Social Care Executive Team Meeting does not currently meet, the document should therefore be updated to reflect current escalation process from this group. We also noted that the Terms of Reference did not state the date when it was agreed or evidence of recent review to ensure that it is still accurate. These are good practice points which may be considered by management when updating the document.

Recommendation 3

3.2.7.   Monthly Practitioners' Forums with Client Experience and with Client Services Delivery Operations Managers have no standard agenda and actions highlighted at these meetings are captured within the meeting minute note. Management should consider maintaining a separate action tracker to ensure that all actions and issues that are raised at these meetings are appropriately monitored and implemented. **Recommendation 3**

3.2.8.   Client Services Delivery data shared with us during our review was found to be incomplete. For example, the data provided by the Client Experience Team is based on post case surveys completed on an ad hoc basis by Client Experience Officers as these surveys are not mandatory. Management should consider what their Management Information needs are and then take action to ensure they obtain sufficient, reliable and complete data on Case Discussions.

Recommendation 3

3.2.9.   While monitoring and reporting arrangements for case discussions are in place, the lack of reliable automated reports impacts the quality of the reports produced. Manual databases are used for producing reports. Our review confirmed that Health and Social Care Operations have been very proactive in highlighting the risks associated with insufficient management information and automation of the management information to Programme and Analysts since March 2022. However, the resolution of this issue lies outwith their control as lack of

automation and management information is a Social Security Scotland wide strategic issue. We would like to praise the efforts of Health and Social Care Operations who monitor the risks associated with insufficient MI on their risk register. The team have also proactively raised this to the Health and Social Care Operations Deputy Director and supported this report by an impact analysis on resources and processes in place. No recommendation will be made as an overarching MI recommendation was raised in the 2022-23 SPM Management Information and Reporting review: Management should seek to implement a plan to address weaknesses across all business areas which is well communicated and considers the actions needed to address the root cause of weaknesses to management information and reporting. Our review found initial steps of the implementation of this recommendation, where Programme have started reviewing all outstanding requests in relation to management information. We were provided with evidence that the Health and Social Care Operations were consulted to understand what management information was required and whether ticket/requests previously raised by the division were still relevant. This was positive to see and shows progress is being made to address the MI request raised by the Health and Social Care Operations in 2022. A Service Catalogue which lists all currently available data sets is currently being drafted. Once complete it is intended that it will be made available to Social Security Scotland.

<u>Outcomes of the Quality Assurance Process in Health and Social Care</u>

3.2.10. We are content that there are established quality assurance arrangements for case discussions in the Health and Social Care Operations. Monthly reports are produced to capture top errors and weaknesses identified in Quality Assurance (QA) checks in Health and Social Care Operations. While we were provided with examples of actions taken in response to the results of quality checks by the Education & Development Service Manager within Health and Social Care Operations, the monthly quality assurance report did not include information on how QA findings were being used to improve arrangements in place. No specific recommendation has been made in relation to this however, management may want to consider enhancing their report to include this as good practice.

<u>Quality Assurance Process in Client Services Delivery</u>

3.2.11. The Quality and Performance Lead in the Quality Support team within Client Services Delivery has been working with Health and Social Care Operations to develop a Quality Strategy for evaluating the quality of case discussions in Client Services Delivery and to align arrangements with Health and Social Care Operations as much as possible. However, this is still to be completed. We note that this process should seek to evaluate whether A) Client Services Delivery staff raise a case discussion request when they should do, B) the case discussion request is worded appropriately and contains all relevant information to allow effective triage in Health and Social Care Operations and C) the quality of the case discussion outcome is sufficient for Client Services Delivery decision makers. **Recommendation 4**

3.2.12. There is no formal feedback loop in relation to individual referrals that come to Health and Social Care Operations or in relation to outcomes of case discussions that are returned to Client Services Delivery. This is something that management might want to consider introducing to improve the quality of service provided.

Recommendation 4

Annex A Definition of Assurance and Recommendation Categories

Assurance Levels

Substantial Assurance **Controls are robust and well managed**	Risk, governance and control procedures are effective in supporting the delivery of any related objectives. Any exposure to potential weakness is low and the materiality of any consequent risk is negligible.
Reasonable Assurance **Controls are adequate but require improvement**	Some improvements are required to enhance the adequacy and effectiveness of procedures. There are weaknesses in the risk, governance and/or control procedures in place but not of a significant nature.
Limited Assurance **Controls are developing but weak**	There are weaknesses in the current risk, governance and/or control procedures that either do, or could, affect the delivery of any related objectives. Exposure to the weaknesses identified is moderate and being mitigated.
Insufficient Assurance **Controls are not acceptable and have notable weaknesses**	There are significant weaknesses in the current risk, governance and/or control procedures, to the extent that the delivery of objectives is at risk. Exposure to the weaknesses identified is sizeable and requires urgent mitigating action.

Recommendation Priority

High	Serious risk exposure or weakness requiring urgent consideration.
Medium	Moderate risk exposure or weakness with need to improve related controls.
Low	Relatively minor or housekeeping issue.

Annex B – Terms of Reference

Scottish Government
Riaghaltas na h-Alba
gov.scot

Directorate for Internal Audit and Assurance

Internal Audit Terms of Reference

Social Security Scotland 2023-24

Case Discussions

Directorate for Internal Audit and Assurance

Issue Date: 19-10-2023

Key Audit Contacts

Audit Year:	2023-24
Client Accountable Officer:	David Wallace, Chief Executive
Deputy Director:	Gayle Devlin, Deputy Director Health and Social Care
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Senior Internal Audit Manager:	[Redacted]
Internal Audit Manager:	[Redacted]
Internal Auditor	[Redacted]

Estimated Reporting Timescale

Fieldwork Starts:	October 2023
Fieldwork Ends:	December 2023
Draft Report Issued:	December 2023
Final Report Issued:	January 2024
Estimated Resource Days:	30

1. Introduction

1.1. This Internal Audit review forms parts of our planned audit coverage set out in our Annual Internal Audit Plan issued on 21 March 2023 and agreed by the Accountable Officer and noted by the Audit and Assurance Committee.

1.2. Social Security Scotland deliver Adult and Child disability benefits, some of these applications are complex containing information relating to an individuals' condition and impact on their day-day life. The Health and Social Care practitioners come from a variety of backgrounds with a wealth of knowledge about a wide range of health conditions and are there to support Client Services Delivery officers to make benefit determinations. The case discussion process enables Client Services Delivery officers to ask practitioners questions on a condition referenced in a particular case to enable them to make an informed decision on the outcome of the application, at both the initial determination or as part of a redetermination.

1.3. Should Social Security Scotland's arrangements for case discussions not be efficient and effective there is an increased risk that incorrect determinations may be made which could result in unfair or inconsistent decision making, reputational damage and financial impact on the client and/or Social Security Scotland.

1.4. It is important to acknowledge that development and delivery of the systems and processes for Social Security Scotland is being undertaken following an agile methodology. As such Minimal Viable Products for policies, systems and processes for each benefit are designed, built, and delivered by Social Security Programme and Policy teams within the Social Security Directorate, with input from Social Security Scotland. Systems and processes are then operationalised by Social Security Scotland. After a period of support and in some instances joint development beyond MVP, systems and processes will transition to Social Security Scotland with an understanding of live running costs and funding arrangements agreed until the end of the Social Security Programme. Once transitioned, it is the responsibility of Social Security Scotland to make arrangements to improve the systems and processes.

1.5. We held a planning meeting on 21 September 2023 with key contacts to discuss relevant risks and scope of this review. It was noted that the Health and Social Care team are introducing a new case discussion process. Our key risks below have been developed through this discussion and our knowledge of Social Security Scotland and its objectives.
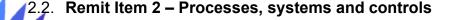
2. Scope

2.1. To evaluate and report on the controls in place to manage the risk surrounding Social Security Scotland's arrangements for undertaking Case Discussions.

Remit Item 1 – Governance and Management Oversight

To evaluate if appropriate governance and risk management arrangements are in place for case discussion request and processing thereof and to ensure controls and processes are suitable considering roles, responsibilities, guidance and support.

Key Risks:

- Roles, responsibilities, and accountabilities for case discussions have not been clearly defined, communicated and understood both within the Health and Social Care division and across the wider organisation.

- Lack of process for identifying resourcing needs to deliver case discussion processes leading to ineffective use of resources and/or poor-quality services which do not enable the achievement of strategic objectives.

- Lack of policies, procedures and guidance in relation to case discussion arrangements, both within Health and Social care division and across the wider organisation, that would reflect appropriate Social Security Scotland corporate requirements.

- Risks and issues in relation to case discussions have not been appropriately recorded, managed or escalated.

- Lack of management oversight and insufficient arrangements for reporting and escalating case discussion issues.

2.2. **Remit Item 2 – Processes, systems and controls**

To review existing case discussion processes, systems and controls in place and their current sufficiency and sustainability in the longer term. We will also undertake some substantive testing of case, including redeterminations, to evaluate whether officers are complying with case discussion policies, procedures and guidance and whether appropriate systems and controls are in place.

Key Risks:

- Lack of training, knowledge and/or insufficient/ineffective processes for assessing whether disability applications require case discussion and ensuring case discussion referrals are made to the appropriate Health and Social Care practitioner - risk of incorrect case outcome resulting in under or overpayments, an increase in number of redeterminations received, reputational damage and financial loss.

- Systems and tools available to Health and Social Care team for managing case discussion caseloads are not fit for purpose resulting in manual processes and workarounds being established - risk of insufficient/ineffective processes causing delays in case determinations resulting in reputational damage and/or applicant suffering financial hardship.

- Insufficient or inadequate management information and reporting – risk of being unable to effectively manage the service and support effective decision making.

- There is no process in place to identify lessons learned or provide feedback on impact the case discussion had on decision to award or decline application and where awarded the level of benefit awarded - risk that Social Security Scotland is unable to effectively learn and continuously improve case discussion processes.

- Insufficient quality assurance arrangements leading to an inability to provide effective high-quality services which meet the needs of both Client Services Delivery staff and Health and Social Care – risk incomplete/inconsistent advice given and/or advice not taken into consideration resulting in financial loss/reputational damage and/or applicant suffering financial hardship.

- Established systems, processes and controls are not sustainable in the long term as the organisation, the number of benefits delivered, and the volume of clients continues to grow.

3. Approach

3.1. We will undertake the audit in compliance with the Internal Audit Charter and Memorandum of Understanding agreed between Internal Audit and Social Security Scotland.

3.2. At the conclusion of the audit a customer satisfaction questionnaire will be issued to the main client audit contact. Internal Audit appreciate feedback and to facilitate continuous improvement, we would be grateful if you could complete and return the questionnaire.

3.3. Social Security Scotland is reminded of our need for timely access to people and responsiveness to information requests, to enable the reporting timetable to be met.