

Audit and Assurance Committee

The author must complete this page before submitting the paper to the Business Support Office.

Publication

To demonstrate openness and transparency, all governance group papers will now be published on the website of Social Security Scotland. All governance group papers should be written in line with the Writing for Publication Guidance.

Papers which contain sensitive information which should not be published must set out the reasons why. The author must identify the relevant exemption which should apply. The exemption should be stated in the section below, with the reasoning for this decision. Please speak to the Data Protection and Information Governance team before submitting your paper if you are unsure which exemption may apply.

1. I am aware that this paper may be published in the public domain and I am content for the information to be published.
2. I believe information in this paper should be withheld from publication and that an exemption applies.

2.1. Please state the exemption and explain your reasoning:

Section. 30(c) – Prejudice to Effective Conduct of Public Affairs

Established fraud risk management theory maintains that a threat actor’s decision to commit fraud is informed by their assessment of three main factors: motivation, rationalisation and opportunity.

The assessment of a threat actor’s opportunity relates to the perceived ease of achieving success balanced against the risk of detection and severity of punishment. Increased opportunity to exploit vulnerabilities, and/or decreased risk of detection and punishment (or simply a perception of this) will have directly aggravating impacts on our fraud risk profile – increasing the number of threat actors who would seek to test our defences which could in turn undermine the effectiveness of our fraud response due to those increased volumes of attacks.

Social Security Scotland is exposed to risk from organised criminal threat actors. Specialist annual threat assessments commissioned since the agency was established have repeatedly highlighted the severe threat organised crime presents to the organisation.

For the reasons above, Social Security Scotland considers it necessary to limit this information in the public domain as disclosing this information would substantially prejudice our ability to prevent and detect fraud.

Paper Summary for Website Publication (max 100 words)

The paper provides a brief overview of Counter Fraud activity undertaken by Social Security Scotland for Quarter 3 of 2023/2024.

Paper authors should write a short paragraph here to summarise the content of the paper.