Social Security Scotland
Tèarainteachd Shòisealta Alba

| **Audit and Assurance Committee** | |
|---|---|
| **Date of Meeting** | 14 May 2024 |
| **Subject** | Audit Recommendation Update |
| **Agenda No.** | 12 |
| **Paper No.** | 27.10 |
| **Prepared By** | Corporate Assurance Team |
| **Purpose** | Note |

## 1.    Background

1.1.    The Audit and Assurance Committee are invited to note the progress of audit recommendations contained within this report.

1.2.    We will report to the Audit and Assurance Committee regularly to update members on the status of recommendations from our independent audit activity.

## 2.    Key points

2.1.    The report sets out the open and closed recommendations which have been made by independent audit reports. This includes Internal Audit reports, Health-check Reviews and Audit Scotland. The following information is provided:

- Total Internal Audit Recommendations Progress to date;
- An overview of open Internal Audit recommendations that have missed deadlines or are at risk of slippage;
- A brief overview of outstanding High, Medium and Low priority Internal Audit recommendations;
- A breakdown of Internal Audit Recommendations where timescales have been missed or at risk of slippage;
- A table noting progress of Audit Scotland actions;
- A table noting progress of Health-check actions.

## 3.    Conclusions

3.1.    The Audit and Assurance Committee is invited to note the progress of these recommendations and information contained within this report. To help guide discussion, we would draw to the Committee's attention the following key points from the paper. There remain:

- 3 open recommendations from 2021-22

- 18 open recommendations from 2022-23

- 34 open recommendations from 2023-24

- 14 partially implemented recommendations from the period 2018 – 2023

- Missed deadlines in relation to outstanding recommendations: 4 High, 7 Medium and 1 Low priority.

## 4.    GOVERNANCE CHECKLIST

| Strategic Objective | Contribution |
|---|---|
| **Dignity, fairness and respect**<br><br>Delivering a service with dignity, fairness and respect at its core. | This report does not have any direct contributions, however audit recommendations will frequently contribute towards each of these objectives. |
| **Equality and tackling poverty**<br><br>Promoting equality and tackling poverty. | |
| **Efficiency and alignment**<br><br>Ensuring efficiency and aligning our activities with wider public sector   for the benefit of the people we serve. | |
| **Economy, society and environment**<br><br>Contributing to our economy, society and protection of our environment. | |

| Strategic consideration | Impact |
|---|---|
| Environment | This report does not have any environmental implications beyond the fact that audit recommendations may be made relating to the environment. |
| Governance | The Corporate Assurance Team manage the progress of external audit/assurance recommendations. Governance structures are in place to manage the corporate response to recommendations. Progress is reported to the Agency Leadership Team, Executive Team and Audit and Assurance Committee. |
| Data | Individual audit recommendations may impact on data management. |
| Finance | Individual audit recommendations may impact on finance. |
| Staff | Individual audit recommendations may impact on staff. |
| Equalities | Individual audit recommendations may impact on equalities. |
| Estates | Individual audit recommendations may impact on estates. |
| Communications and Presentation | Not applicable |

| Impact Assessment |
|---|
| Not applicable |

# Social Security Scotland – Audit Recommendation Update

## 1      Purpose

The purpose of this document is to update the Audit and Assurance Committee on recommendations from all independent audit activity.

## 2      Context

Recommendations are broken down by each review, giving the overall assurance rating and illustrating the number of recommendations made and priority ratings they hold. Further information is contained within the following annexes:

**Annex A** – Audit Scotland Recommendation Update Tracker.
**Annex B** – Healthcheck Recommendations Update Tracker
**Annex C** – Internal Audit's Definitions of Assurance Ratings and Recommendation categories.
**Annex D** – Health-check Definitions of Ratings and Recommendations.
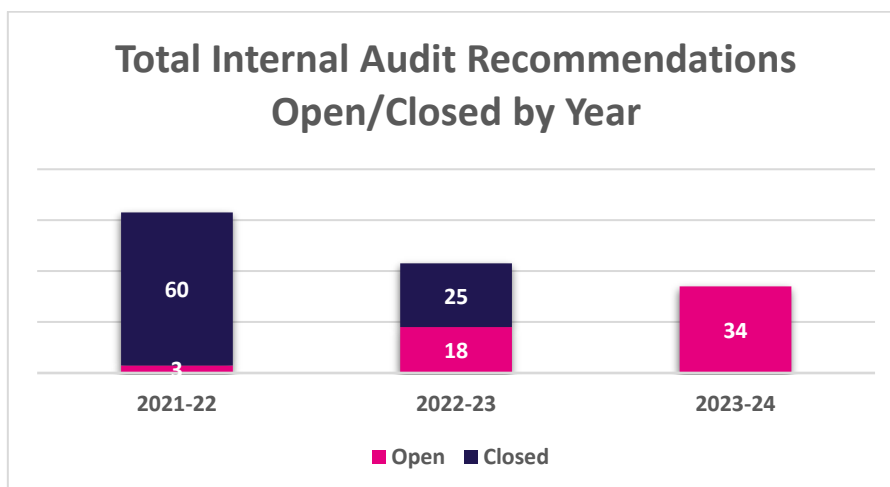
## 3      Summary of Progress

The Corporate Assurance Team have continued to work with action owners to facilitate implementation of recommendations across all divisions. Implementation is however the responsibility of each area.

Reports have been finalised this quarter for Internal Controls (Top Error Trends), Child Disability Payment Follow-Up Review and Continuous Improvement. The remaining 2023-24 reports are in progress (Adult Disability Payment In-depth review, Case Discussions, Governance, Risk Management, Corporate Transformation/ Estates Management and Role Based Access Controls).

The below table indicates the overall assurance ratings from Internal Audit reports to date, with an additional breakdown for 2023-24.

| Overall Assurance Level – Internal Audit Reports | Total number of reports to date | 2023-24 |
|---|---|---|
| **Substantial Assurance**<br>Controls are robust and well managed | 7 | 1 |
| **Reasonable Assurance**<br>Controls are adequate but require improvement | 45 | 2 |
| **Limited Assurance**<br>Controls are developing but weak | 19 | 4 |
| **Insufficient Assurance**<br>Controls are not acceptable and have notable weaknesses | 0 | 0 |

## 4   Total Internal Audit Recommendations Progress to date

**Total Internal Audit Recommendations Open/Closed by Year**

| Year | Open | Closed |
|------|------|--------|
| 2021-22 | 3 | 60 |
| 2022-23 | 18 | 25 |
| 2023-24 | 34 | |

■ Open  ■ Closed

The graph above shows a breakdown by year of the open and closed recommendations.

- 2021-2022 recommendations – 3 of the recommendations remain open and 60 are closed. Of the 3 open recommendations, 2 are currently at follow-up and one is expected to be proposed for closure by next quarter.

- 2022-23 recommendations – 18 recommendations are open and 25 are closed. 10 of the 18 open recommendations are proposed for closure.

- 2023-24 recommendations – 8 of the 34 open recommendations are proposed for closure.

Although not shown in the graph, it is important to note that a further 14 recommendations are currently considered to be only partially implemented. Partially implemented recommendations have been reviewed by Internal Audit as part of a follow-up review and are considered to be closed for Internal Audit purposes, but further action is required. These recommendations are monitored locally by the Corporate Assurance team and added to the closures count once fully completed. A review of all partially implemented recommendations was carried out with the relevant action owners. The table below indicates the progress made this quarter:

| Number of outstanding partially implemented recommendations by reporting Year | | | | | | |
|---|---|---|---|---|---|---|
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | Total |
| Previous quarter | 1 | 1 | 2 | 10 | 8 | 22 |
| Current quarter | 1 | 1 | 2 | 6 | 4 | 14 |
| +/- | 0 | 0 | 0 | -4 | -4 | -8 |

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## 5  Open Recommendations that have initially missed, or are at risk of slippage, on their deadline.

The below table provides an overview of open Internal Audit recommendations which have missed their deadlines or are at risk of slippage.

| Internal Audit Report | Assurance | Missed | Risk of slippage |
|---|---|---|---|
| **Client Services Delivery** | | | |
| **Residency** | Reasonable | 1 Medium Priority | 0 |
| **Winter Heating Payment** | Reasonable | 1 Medium Priority | 0 |
| **Finance and Corporate Services** | | | |
| **Debt Management Arrangements** | Reasonable | 0 | 1 High Priority |
| **Internal Controls – Post Award Controls** | Limited | 1 Medium Priority 3 High Priority | o |
| **Chief Digital Office** | | | |
| **SPM Management Information and reporting** | Limited | 1 High Priority | 1 High Priority |
| **Integration Space** | Substantial | 2 Medium Priority 1 Low Priority | 0 |
| **Organisational Strategy and Performance** | | | |
| **Productivity and Efficiency** | Limited | 2 Medium Priority | 0 |
| **Health and Social Care** | | | |
| **Safeguarding** | Limited | 0 | 1 High Priority |

## 6 Current Status of Outstanding High, Medium and Low Priority Recommendations
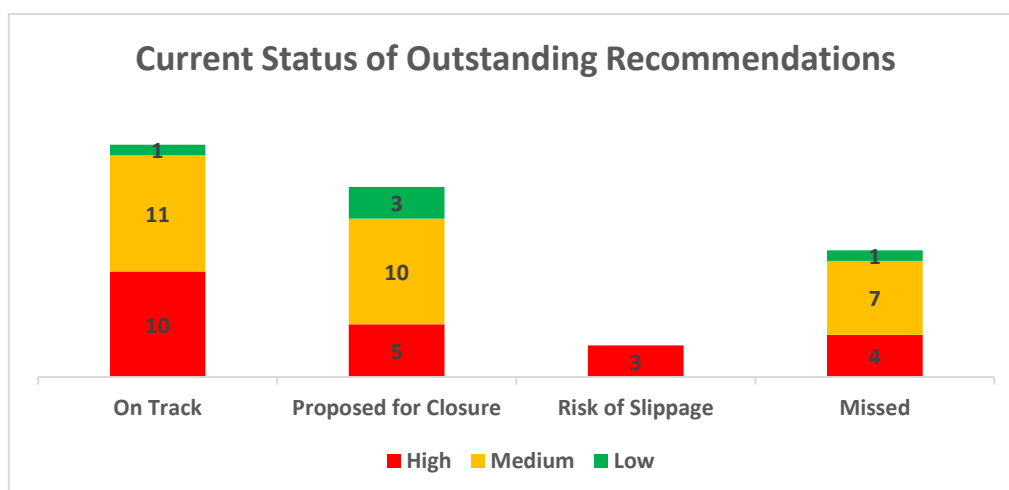
The graph above shows a breakdown by priority level of the outstanding recommendations.

High Priority Recommendations (22)

- 10 are on track
- 5 are proposed for closure
- 3 are at risk of slippage (Debt Management Arrangements, SPM Management Information and Reporting and Safeguarding).
- 4 have missed the deadline (SPM Management Information and Reporting and Internal Controls - Post Award Controls).

Medium Priority Recommendations (28)

- 11 are on track
- 10 are proposed for closure
- 7 have missed deadlines (Residency, Winter Heating Payment, Productivity and Efficiency, Internal Controls- Post Award Controls and Integration Space).

Low Priority Recommendations (5)

- 1 is on track
- 3 are proposed for closure
- 1 has missed the deadline (Integration Space).

We have been provided revised deadlines by action owners where available for the recommendations that have missed their original deadline. The table below provides a current status update for the Internal Audit recommendations which have missed their deadlines or are at risk of slippage.

**Internal Audit Recommendations - Missed or at Risk of Slippage.**

| Safeguarding | | | |
|---|---|---|---|
| Rec | Recommendation | Update | Status |
| SG2 – High Recommendation | A) Management should ensure appropriate policy and/or strategy and operational guidance is in place to support the delivery of the safeguarding service. This should include guidance on deciding outcomes of safeguarding assessments and methods for sharing relevant information with appropriate stakeholders.<br>B) Appropriate training should also be put in place to ensure all staff are aware of the correct practices to be followed. | The second draft of the formal paper is currently being reviewed and appropriate training is currently in progress. Sign off and delivery of guidance is expected to take longer than initially anticipated, expected date of completion is now October 2024. | Risk of Slippage |

| Residency | | | |
|---|---|---|---|
| Rec | Recommendation | Update | Status |
| Res 2 – Medium Recommendation | Management should ensure that effective and efficient processes are put in place for reviewing the returned mail report and taking appropriate action to verify clients addresses and ensure benefits are only paid to those who are eligible. | Further work has been carried out in relation to the returned mail process, process maps have now been refined and peer reviewed by the Business Analyst Team and senior Mailroom team. Now awaiting discussions with the wider stakeholder group to discuss resource implications and acceptance of the process before this can be Quality Reviewed and rolled out. | Missed |

| | | Expected date of completion – November 2024 due to resource constraints. | |
|---|---|---|---|

| Productivity and Efficiency | | | |
|---|---|---|---|
| **Rec** | **Recommendation** | **Update** | **Status** |
| P1 – Medium Recommendation | Social Security Scotland should establish a productivity and efficiency framework and aim to embed it across the organisation. | The Business Plan will include a priority initiative to develop a quality and performance framework for the organisation linking to our charter.<br><br>The Performance Forum utilises monthly productivity and efficiency information from across the organisation. In addition, the Disability Action Plan addresses factors that were considered priority areas for performance, namely processing waiting times from application, oldest cases, head of work volumes, actual and forecasted clearance rates by case managers.<br><br>Management Information is being reported via fortnightly dashboards produced by analysts in conjunction with Operational Leads and are being reviewed with the wider Disability Action Team. All colleagues within Client Services Delivery have been involved in performance expectation setting. Client Services Delivery are currently exploring how performance will feature as a key work objective for 2024/25. | Missed |

| P2 – Medium Recommendation | Social Security Scotland should produce a data and reporting plan for productivity and efficiency. This should build off the monitoring it requires and include areas identified. | The Business Plan will include a priority initiative to improve data, management information and analysis which will include measurements to enable better monitoring and reporting. Work continues to evolve the provision of management information and the recommendations in relation to productivity and efficiency, have been shared as part of this work, which involves reporting and data delivery train, data platforms and data strategy/business intelligence work.<br><br>Interim data capture and reporting has been focused at Disability & Carers Benefits and work continues in relation to securing a richer and automated source of data via a workforce scheduling tool.<br><br>Expected date of completion is now March 2025 as this piece of work is complex and wide reaching. | Missed |

| Integration Space | | | |
| --- | --- | --- | --- |
| **Rec** | **Recommendation** | **Update** | **Status** |
| IS1 – Low Recommendation | Integration team to consider introducing a quality assurance mechanism and use this to aid identification of areas of weakness and enable continuous improvement. | Follow-up review in progress. | Missed |

| IS2 – Medium Recommendation | Management to obtain assurances that relevant Product Owners have awareness of the need to ensure integration is considered when any system developments or updates occur. | Follow-up review in progress | Missed |
|---|---|---|---|
| IS3 – Medium Recommendation | Insufficient arrangements for maintaining system integration as systems develop/change ensuring data flows remain effective and sufficient for business need resulting in defects and impacting on the ability for Social Security Scotland to deliver.

Management should note this concern and obtain assurances that relevant Product Owners have awareness of the need to ensure integration is considered when any system developments or updates occur. | Follow-up review in progress | Missed |

| SPM Management Information and Reporting | | | |
|---|---|---|---|
| **Rec** | **Recommendation** | **Update** | **Status** |
| SPMMI1 – High Recommendation | 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. | Work is being paused on the Strategy whilst recruitment for the Chief Data Officer role is underway to allow any new incumbent (expected May 24) to review and refine the strategy before publication. A vision and structure for the strategy had been developed. Many of the initiatives and objectives identified by the strategy are underway, they will benefit from measurement and tracking of | Risk of slippage |

| | | their success and coordination amongst other objectives within a new strategy to deliver the wider vision. New target date summer 24.<br><br>Significant additional resources have been approved and recruited to the Analysis and Insights Branch – Complete.<br><br>Planning is complete and work is in progress with the Programme data transformation delivery plan. Priority product development continues to address the recommendation with good progress being made. Early releases to enhance the robustness of Operational Management Information were rolled out in second half of 2023 and with further development and delivery included in release plans through 2024. Programme Data Service has been reorganised to further support delivery of their objectives and deliverables.<br><br>Work continues on the Service Design of the future Agency Data Service to accept transition of Programme responsibilities and capabilities and support the Agency in to the future. First design milestone is Jun 2024 to support business case for resources. Transition of responsibilities from Programme and establishing new Agency capabilities planned from April 25. Resource needs and funding for the Service to be pursued and established when design in place. | |

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| SPMMI2 – High Recommendation | Management should take action to improve the culture and awareness of data and the tools available for this. This should be supported by an appropriate data dictionary and training and guidance to all relevant business areas. | Work is on-going in the Agency Data Management Office on training needs analysis and identifying sources for material or routes to produce it. Training personas have been established and training to support the first Data Owners and Stewards in the Fraud and Error data domain being developed. This will pilot training for other data domain owners and stewards. General User training is being pursued with Core Scottish Government and Digital Academy with a demonstration and material shared from a some local authority deliveries.

The team continue to engage with Programme Data Service colleagues to involve them and identify any service or platform specific training to include in the training analysis and plan.

Initial work on the Data Dictionary is complete. Continuous Improvement on the contents and alignment of data across the enterprise continues, with engagement between Release project teams and Data Management Team using established processes to update the dictionary. Regular education sessions covering purpose, access, updating and use of the data dictionary continue for colleagues involved in design, development, and continuous improvement work. The Data Management Release Checklist ensures all teams are engaged in updating and using the Data Dictionary. | Missed |
|---|---|---|---|

| Internal Controls – Post Award Controls | | | |
|---|---|---|---|
| Rec | Recommendation | Update | Status |
| ICPA1 – High Recommendation | Management should identify ownership in developments of Post Award controls along with Programme Directorate support and seek to develop an action plan to address governance issues of post award controls and seek assurance that all identified weaknesses are being appropriately managed and mitigated. | Follow-up review in progress. | Missed |
| ICPA2 – Medium Recommendation | Management should review existing training and guidance and understand where gaps are before implementing a plan to address gaps. | Follow-up review in progress. | Missed |
| ICPA3 – High Recommendation | Management should seek to improve controls for task management and work queues which are less resource intensive and manual and address the root cause i.e. system issues. | Follow-up review in progress. | Missed |
| ICPA4 – High Recommendation | Management should take necessary action to ensure system controls are imbedded within SPM to support colleagues and ensure actions are undertaken | Follow-up review in progress. | Missed |

| | correctly and also provide sufficient approval processes as part of the post award maintenance activities. | | |
|---|---|---|---|
| **Debt Management Arrangements** | | | |
| **Rec** | **Recommendation** | **Update** | **Status** |
| D1 – High Recommendation | The opportunity to increase automation and improve processes, documentation and training should be undertaken now, when there is opportunity to do so, before the volume of recoverable debt to be recovered significantly increases. | Follow-up review in progress. | Risk of slippage |

| **Winter Heating Payment** | | | |
|---|---|---|---|
| **Rec** | **Recommendation** | **Update** | **Status** |
| WHP2 - Medium | Social Security Scotland should:<br>a) Seek a policy decision on missing Next of Kin details to enable completion of relevant cases.<br>b) Ensure technical solutions are identified and implemented for remaining cases with technical issues.<br>c) Confirm the status of whether these occurrences may reoccur in year 2 payment cycle to ensure there is awareness to all teams involved in advance to ensure sufficient resource and workaround can be put in place. | An agnostic process was introduced in December 2023 for bereaved cases across the live benefit claims based on Policy and Legal advice. This has subsequently been enhanced and further work is ongoing to cater for Child Disability Payment policy.<br><br>The Operational Policy Team are currently working on developing a longer term policy for this. | Missed |

## 7   Closed Internal Audit Recommendations

Follow-up reviews were completed by Internal Audit in this period for Document Management and Readiness for Disability and Carers Benefits.

Follow-up reviews are currently in progress for Productivity & Efficiency, Debt Management Arrangements, Internal Controls (Post Award Controls), Procurement and Integration Space.

The Corporate Assurance Team will continue to internally monitor and report on the partially implemented recommendations, and will ask for evidence to ensure they are completed.

## 8   Agency Health-check review

Updates from the 2022 Health-check report are at Annex B.

## Conclusion

The Corporate Assurance team will continue to liaise with recommendation owners, specifically those with a rating of high, to track and report all outstanding recommendations. This will support more targeted discussion with Internal Audit colleagues on any follow-up work.

This report will continue to be used to capture all independent audit and assurance activity. The continuous tracking and reporting of progress to the Audit and Assurance Committee will ensure that the committee has the means to monitor how effectively high priority recommendations have been implemented.

## Annex A: Audit Scotland

| Audit Scotland Report Action Plan 2022-23 | Status |
|---|---|
| 1. Social Security Scotland should develop an impairment model for benefits receivable and overpayments for use in future years. | On track |
| 2. Management should re-evaluate the value of right-of-use assets year on year and consult an expert where appropriate to ensure that right-of-use assets are not materially misstated. | On track |
| 3. Social Security Scotland should continue to work with the programme to continually improve develop systems that are fit for purpose. | On track |
| 4. Social Security Scotland must continue to develop its understanding of the level of fraud and error within the range of benefits being delivered. This includes working with the Scottish Government to break down the barriers that exist to developing estimates of the level of client induced error and fraud. | On track |
| 5. Funding solutions for the capabilities and services that transition from the Social Security Programme to Social Security Scotland should be agreed and managed effectively. | On track |
| 6. Social Security Scotland should continue to review the cyber security arrangements that exist and implement improvements as appropriate. | On track |
| 7. Social Security Scotland should continue to focus on developing a performance management framework that will allow an evidence-based assessment of performance to support decision making and help demonstrate value for money. | On track |

| National Performance Report 2022 Recommendations | Status |
|---|---|
| 1. The Scottish Government should detail more clearly the intended impact of the Scottish social security system on outcomes for the people of Scotland, linking directly to the National Performance Framework. This is central to being able to evaluate value for money and inform decisions about future social security interventions. | On track |
| 2. Social Security Scotland should strengthen its role in the prioritisation of development activity to ensure its operational needs are appropriately considered and that it has the systems and processes in place to administer benefits in the way intended. | On track |
| 3. Social Security Scotland should continue to review and update its workforce planning to build the capacity and capabilities needed for its growing remit. This should draw on learning from live administration of benefits, such as processing times and service user behaviours, and the impact of further system developments including the automation of processes. | On track |
| 4. The Scottish Government and Social Security Scotland should plan for how they will measure the impact of the benefits being introduced, | On track |

|  | | |
|---|---|---|
|  | and how they will evaluate and report on progress against outcomes. In doing so they should ensure that suitable data gathering, and reporting processes are established. | |
| 5. | The Scottish Government and Social Security Scotland should put into action their learning from previous benefit launches by ensuring that future delivery timelines include sufficient time for system testing ahead of launches. They should also agree periods of protected time for system development and improvement, to build stability and resilience in the digital infrastructure. | On track |
| 6. | The Scottish Government and Social Security Scotland should plan for how the significant investment in staffing for this programme of work, and the skills, knowledge and experience gained, can be best used to support areas of future service development. This should include robust approaches to support knowledge transfer from contractors to permanent staff. | On track |

## Annex B: Healthcheck

| Ref No. | Recommendation | Status |
|---------|----------------|--------|
| R1 | The Agency should work with Programme on the revision of the Programme Business Case. | Cleared |
| R2 | The Agency should ensure that the Continuous Improvement function is designed, with all associated costs, including the impacts of Technical Debt, fully identified in the Programme Business Case or other suitable artefact (or if appropriate a separate business case). | On track |
| R3 | Comprehensive transition roadmaps, including target outcomes for each component of the current Programme and future Agency capability should be agreed with the Programme. An overall Transition Strategy with jointly agreed guiding principles should also be developed. | On track |
| R4 | The planning and preparations for transition management should reflect the state required at the commencement of the Embedding and Enhancement period and the level of progress to be made by its conclusion. | Cleared |
| R5 | The Agency, in conjunction with programme, should develop an End of Programme Operating Model by the end of the Embedding and Enhancement period. | On track |
| R6 | The Programme, in conjunction with the Agency, should give consideration to the development of a method of traceability to evidence how Programme and Agency delivery has contributed to National Outcomes and achieving a positive and supportive client experience. | On track |
| R7 | Areas of transition where there may be competing requirements should be identified early with agreement reached on associated planning assumptions. | On track |
| R8 | There should be clarity regarding the scope of Minimum Viable Product, further programme delivery, acceptance criteria and Continuous Improvement. | On track |
| R9 | Workforce planning should consider alternative recruitment arrangements involving both Programme and Agency to support future transition arrangements. For example, the potential for roles to be jointly recruited with the Programme with the posting being initially with the Programme before transitioning to the Agency. | On track |

| R10 | The programme, supported by the Agency, should determine the range of relationships and management arrangements required with DWP and schedule their implementation. | Cleared |
|------|-----|-----|
| R11 | The Agency and the Programme, should plan the transition from the DWP Central Payments System, including contingency arrangements. | On track |

## Annex C: Definition of Assurance Ratings and Recommendation Categories

Internal Audit use the following grading structure and this has been applied to all Internal Audit recommendations within this report.

**Assurance**

| | |
|---|---|
| **Substantial Assurance**<br><br>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**<br><br>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**<br><br>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**<br><br>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. |

**Recommendations**

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

## Annex D: Agency Health-check Review – Delivery Confidence Assessment RAG

The below table applies to the recommendations made in Section 7 "'Essential' and 'Critical' Recommendations Status Update – Agency Healthcheck Review"

| RAG | | Criteria Description |
|---|---|---|
| Green | | Successful delivery of the programme/project to time, cost and quality appears highly likely and there are no major outstanding issues that at this stage appear to threaten delivery. |
| Amber | /Green | Successful delivery appears probable. However, constant attention will be needed to ensure risks do not materialise into major issues threatening delivery. |
| Amber | | Successful delivery appears feasible but significant issues already exist requiring management attention. These appear resolvable at this stage and, if addressed promptly, should not present a cost/schedule overrun. |
| Amber | /Red | Successful delivery of the programme/project is in doubt with major risks or issues apparent in a number of key areas. Urgent action is needed to ensure these are addressed, and establish whether resolution is feasible. |

Each recommendation given in the Agency Healthcheck Review has been given Critical, Essential or Recommended status. The definition of each status is as follows:

**Critical (Do Now)** – To increase the likelihood of a successful outcome it is of the greatest importance that the programme/project should take action immediately.

**Essential (Do By)** – To increase the likelihood of a successful outcome the programme/project should take action in the near future.

**Recommended** – The programme/project should benefit from the uptake of this recommendation.