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# **Directorate for Internal Audit and Assurance**

## **Internal Audit Report**

### **Social Security Scotland 2023-24**

#### **Continuous Improvement**

Directorate for Internal Audit and Assurance

Issue Date: 19-04-2024

## Audit Personnel

<b>Senior Internal Audit Manager:</b>	[Redacted]
<b>Internal Audit Manager:</b>	[Redacted]
<b>Assurance Support Officers:</b>	[Redacted]

## Report Distribution

<b>Client Accountable Officer*</b>	David Wallace, Chief Executive
<b>External Audit*</b>	Audit Scotland
<b>Deputy Director</b>	Ally MacPhail, Deputy Director, Organisational Strategy and Performance
<b>Key Audit contacts</b>	[Redacted], Head of Change & Project Management [Redacted] Change Manager [Redacted], Programme Delivery Lead [Redacted] Service Owner [Redacted], Head of User Centred Design [Redacted] Technical Platform Owner [Redacted] Delivery Manager [Redacted], Head of Business Change Management [Redacted] Head of Product
<b>Internal Audit Business Support Hub*</b>	<a href="mailto:DIAABusinessSupportHub@gov.scot">DIAABusinessSupportHub@gov.scot</a>

\* Final Report only

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## 1. Introduction

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### 1.1. Introduction

This Internal Audit review of continuous improvement replaced the Transition review which formed part of the Audit Plan agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 14 November 2023. The Accountable Officer for Social Security Scotland is responsible for maintaining a sound system of governance, risk management and internal control that supports the achievement of the organisations policies, aims and objectives.

It is appropriate to note 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 (MVPs) for policies, systems and processes for each benefit are designed, built, and delivered by Social Security Programme and Policy teams within the Social Security Programme, 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. These MVPs must be continuously improved to ensure stability and increase capacity, facilitating the achievement of the organisation's strategic objectives and the ability to issue payments to new and existing clients.

### 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 continuous improvement arrangements.

The agreed Terms of Reference for this review is attached at [Annex B](#).

### 1.3. Assurance and Recommendations

Assurance Category	Limited		
Recommendations Priority	High	Medium	Low
	1	3	0

Our review has identified one high and three medium recommendations. A limited assurance rating has been provided. 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.

The rationale for this is that although continuous improvement initiatives are progressing there is a lack of awareness of a definition coupled with a lack of overarching policy, framework and guidance. As part of our substantive testing we identified that the audit trail evidencing the process undertaken was inconsistent.

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	<p><a href="#">Governance and Documented Processes</a></p> <p><b>Issue:</b> As part of our guidance review, interviews with staff and substantive testing we noted that:</p> <ul style="list-style-type: none"> <li>Although there was a definition of continuous improvement, this had not been cascaded as staff were not aware of its existence;</li> <li>Roles and responsibilities were not defined and there was no overarching policy, strategy, framework or guidance for staff to follow;</li> <li>Record keeping demonstrating evaluation, cost/benefit analysis, sign off, management oversight and communication was not</li> </ul>	<p>We recommend that a robust strategic direction and governance process be set, together with associated supporting documentation and guidance clearly setting out the definition, ownership, roles and responsibilities and approach to continuous improvement (e.g. processes for identification, prioritisation, development, delivery, implementation and evaluation) and</p>	H	<p><b>Response:</b> Accepted</p> <p>.</p> <p><b>Action:</b> The Business Change Management team are planning a series of sessions with our unit offer to all areas of the agency and this will include updating on the definitions.</p> <p>A strawman has been developed and a working group have started a 12 week programme to develop the policy, strategy, framework or guidance for staff, including roles and responsibilities. This will also include record keeping and post evaluation as per recommendation.</p>	End of September 2024

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
	<p>consistent or readily available for the random sample selected for testing; and</p> <ul style="list-style-type: none"> <li>There was no post-evaluation of the continuous improvement initiatives and no means of measuring improvements attained to ensure that tangible improvements are being realised and planned outcomes are being achieved.</li> </ul> <p><b>Risk 1:</b> No established governance arrangements for continuous improvement activities leading to insufficient or ineffective processes for identification, prioritisation, development, delivery and implementation.</p> <p><b>Risk 2:</b> Roles, responsibilities and accountabilities for continuous improvement have not been clearly defined, communicated and understood across the organisation and within Social Security Programme.</p>	<p>expected evidence to be retained. This should also embed the delivery practices of the Digital Scotland Service Standards.</p> <p>Thereafter management should ensure these documents are published and shared appropriately, ensuring regular review points.</p> <p>Further action necessary to ensure the effective implementation of the strategy, process and guidance should also be considered.</p>		<p><b>Action Owner:</b> [Redacted], Head of Change &amp; Project and [Redacted] Head of Business Change Management</p>	

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
2	<p><a href="#">Current Working Practices</a></p> <p><b>Issue:</b> As part of our review into current working practices and interviews with staff we noted that:</p> <ul style="list-style-type: none"> <li>• There are pockets of continuous improvement activities being undertaken within Social Security Scotland, with many interviewees highlighting it was often felt to be done within silos, and without due concern for potential impact on other areas; and</li> <li>• Interviewees felt there was a need to identify, share and passport across best practice between Social Security Scotland and Social Security Programme.</li> </ul> <p><b>Risk 1:</b> Continuous improvement activities being developed and implemented in isolation, without cognisance of work taking place in other divisions or within Social Security</p>	Management should review current ways of working to ensure that sufficient capacity, capability and budget are in place together with a structure that enables efficiency and effectiveness, permeates a consistent and cohesive approach throughout Social Security Scotland and allows the sharing of best practice between Social Security Scotland and Social Security Programme.	M	<p><b>Response:</b> Accepted</p> <p><b>Action:</b> The working group that has been set up to look at CI will develop a process to manage CI including capacity, capability and governance for this area.</p> <p>A budget for CI is being considered but we do have our Finance Investment Board that will agree budget for change and CI initiatives when there is a budget requirement.</p> <p><b>Action Owner:</b> [Redacted]Head of Change &amp; Project and [Redacted], Head of Business Change Management</p>	End of September 2024



No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
	<p>Programme.</p> <p><b>Risk 2:</b> Insufficient resource, capacity or capability to effectively deliver the required continuous improvement activities leading to an inability to improve the efficiency and effectiveness of the organisation.</p> <p><b>Risk 3:</b> Lack of ability to ensure work is focussed on highest priority activities and resources are being targeted appropriately.</p>				
3	<p><a href="#">Scoring Methodology</a></p> <p><b>Issue:</b> Social Security Scotland and Social Security Programme use different scoring methodologies to prioritise continuous improvement activities.</p> <p><b>Risk:</b> Resource may not be targeted at priority activities and higher priority continuous improvement activities may not be progressed.</p>	<p>Management should progress with their review of their scoring matrix, ensuring appropriate action is taken to implement a new matrix which is more aligned with Programme's approach and includes consideration of relevant factors such as risk and impact to Social Security Scotland.</p>	M	<p><b>Response: Accepted</b></p> <p><b>Action:</b> A new scoring matrix was presented to Change Council and then to Change Delivery Group in April. We have agreed to rescore some initiatives that have come to Council and present to our Exe Team why we want to improve the way we are scoring</p> <p><b>Action Owner:</b> [Redacted] Head of Change &amp; Project</p>	August 2024

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
4	<p><a href="#">Oversight and Management Information</a></p> <p><b>Issue:</b> As part of our review into oversight and management information and interviews with staff we noted that:</p> <ul style="list-style-type: none"> <li>not all continuous improvement initiatives are logged within the Single Prioritised Backlog (SPB); and</li> <li>There was a lack of management information making it difficult to monitor and review progress being made with continuous improvement initiatives.</li> </ul> <p><b>Risk 1:</b> Lack of management oversight leading to continuous improvement activities being developed and implemented in isolation, without cognisance of work taking place in other divisions or within Social Security Programme.</p> <p><b>Risk 2:</b> Insufficient control and oversight of the continuous improvement process leading to</p>	<p>We recommend that all continuous improvement initiatives impacting Social Security Scotland be logged in one place so that interdependencies can be identified, potential duplication avoided and it can be ensured that all activities progressed are prioritised accordingly.</p> <p>Appropriate and timely management information should also be developed to allow management to effectively manage and oversee any continuous improvement initiatives, track progress being made,</p>	M	<p><b>Response:</b> Accepted</p> <p><b>Action:</b> Portfolio planning workstream commenced back in December. We are developing a landing plan portfolio plan that will capture all projects and initiatives including capacity. PMO will then be responsible for reporting to our various governance groups. This will help direct resources to the correct places and also aid the process of our prioritisation.</p> <p><b>Action Owner:</b> [Redacted] Head of Change &amp; Project and [Redacted], Head of Business Change Management</p>	October 2024

No.	Issue & Risk	Recommendation	Priority	Management Response & Action Owner	Action Date
	delays or changes to planned continuous improvement activities, leading to this impacting management of risk and achievement of strategic objectives.	ensure continued alignment with strategic priorities and enable effective decision making.			

### 3. Findings, Good Practice and Improvement Opportunities

#### 3.1. Good Practice

##### Governance and Documented Processes

- 3.1.1. A Change Council has been established and an element of this groups remit is to review continuous improvement initiatives within Social Security Scotland. Whilst we have noted this as good practice we do however highlight that continuous improvement activities are not the main focus of this group, which is more targeted at major change. Instead it is felt that this forum is generally used for continuous improvement activities due to there being no other forum or governance route for it to be reported to. We were also made aware during discussions that Social Security Scotland and Social Security Programme have recently started to review continuous improvement with a view to improving the end-to-end process, and proposals are being drawn up for presentation to the Joint Executive Group.

##### Current Working Practices

- 3.1.2. We have evidenced pockets of continuous improvement activity across Social Security Scotland and Social Security Programme. Interviewees suggested that Social Security Scotland focuses on short term problem solving initiatives, whereas Social Security Programme focuses on medium and longer term improvements.
- 3.1.3. We noted that the project management software (JIRA) is well used for continuous improvement initiatives on the Single Prioritised Backlog (SPB) with Social Security Programme tailoring the software to their individual needs, e.g. creation of Gantt charts with associated tasks and timelines.
- 3.1.4. We understand that Budget and Value Calculators have been developed to ensure that cost/benefit analysis forms part of the ranking of continuous improvement activities. However, we did not see evidence of their use in the initiatives we sampled due to their recent introduction.
- 3.1.5. Scoring matrices are used across both Social Security Scotland and Social Security Programme to ensure that continuous improvement activities are

prioritised. We note that Social Security Programme further prioritise tasks within the SPB according to a Weighted Shortest Job First score, which we saw being applied on the SPB.

- 3.1.6. We evidenced that continuous improvement activities within the SPB are identified as mapping to at least one Social Security Scotland strategic objective. Continuous improvement activities within the SPB cannot be progressed without being aligned to a strategic objective.

#### Supporting Evidence

- 3.1.7. We evidenced from testing that some continuous improvement initiatives follow a Quality Review 1 and 2 process to obtain authorisation, although this was not available for all initiatives. In addition, the Fraud and Error Resolution Unit prepared a continuous improvement process flowchart and options appraisal for their part of the authorisation and prioritisation process.

### **3.2. Improvement Opportunities**

#### Governance and Documented Processes

- 3.2.1. We were provided with a definition of continuous improvement which had been cascaded through Change Delivery Group and Change Council. However, this has not been communicated more widely, throughout Social Security Scotland and Social Security Programme, as we noted from all one-to-one interviews that there was no awareness of a definition for continuous improvement. This risks initiatives which should be taken forward as continuous improvement being taken forward using a different approach, and vice versa. Management should ensure that the definition of continuous improvement is included in any guidance and documentation and all relevant staff are made aware (see [Recommendation 1](#)).
- 3.2.2. It was highlighted as part of the interviews that roles and responsibilities in relation to continuous improvement were not defined and that there was no overarching policy, strategy, framework or guidance for staff to follow. This risks an inconsistent approach being taken leading to insufficient or

ineffective processes for identification, prioritisation, development, delivery, implementation and evaluation of continuous improvement.

- 3.2.3. We recommend that a robust strategic direction and governance process be set together with associated supporting documentation and guidance, clearly setting out the definition, ownership, roles and responsibilities and approach to continuous improvement e.g. processes for identification, prioritisation, development, delivery, implementation and evaluation. This should also embed the delivery practices of the Digital Scotland Service Standards (see [Recommendation 1](#)).

#### Supporting Evidence

- 3.2.4. During substantive testing we tested a random sample of 15 continuous improvement initiatives – five from the SPB and 10 (five each) from two other logs – with evidence provided for seven of these. We noted that there was no consistent practices in place so continuous improvement activities may not be: aligned with strategic priorities; prioritised appropriately; delivering value for money; being undertaken efficiently and effectively and making best use of finite resources; communicated effectively; and delivering the desired improvements and benefits.
- 3.2.5. As part of any framework or guidance developed, we would recommend that, these clearly set out a consistent approach to continuous improvement which ensures continuous improvement activities are aligned with strategic priorities; prioritised appropriately; delivering value for money; being undertaken efficiently and effectively and making best use of finite resources; communicated effectively; and delivering the desired improvements and benefits. Details on the minimum level of evidence to be retained as an audit trail demonstrating the key stages and decisions made during the process should also be captured (see [Recommendation 1](#)).

#### Current Working Practices

- 3.2.6. There are pockets of continuous improvement activities being undertaken within Social Security Scotland, with many interviewees highlighting it was often felt to be carried out within silos, and without due concern for, or

awareness of, potential impact on other areas. This risks continuous improvement activities being developed and implemented in isolation, without cognisance of work taking place in other divisions or within Social Security Programme and an inability to improve the efficiency and effectiveness of the organisation. In addition, there is also a risk with the current ways of working that there is insufficient resource, capacity or capability to effectively deliver the required continuous improvement activities, leading to an inability to improve the efficiency and effectiveness of the organisation and achieve strategic objectives.

3.2.7. Management should review current ways of working to ensure that sufficient capacity, capability and budget is in place together with a structure that enables efficiency and effectiveness and permeates a consistent and cohesive approach throughout Social Security Scotland (see [Recommendation 2](#)).

3.2.8. Interviewees recognised the need to identify, share and passport across best practice between Social Security Scotland and Social Security Programme, due to the relationship and interdependencies between both. Consideration should be given to this as part of any revised ways of working, to mitigate the risk of continuous improvement activities being developed and implemented in isolation, without cognisance of work taking place within Social Security Programme or vice versa (see [Recommendation 2](#)).

#### Scoring Methodology

3.2.9. It was noted that Social Security Scotland and Social Security Programme use different scoring methodologies to prioritise continuous improvement activities. We understand from Social Security Programme that their scoring matrix follows an industry standard. It was reported at the exit meeting that Social Security Scotland's scoring matrix was being refined and would be closer aligned to Social Security Programme's scoring matrix. Until such time as scoring methodologies are reviewed and agreed, there is a risk that resource may not be targeted at priority activities and higher risk continuous improvement activities may not be progressed. As such, we recommend that management should progress with their review and implementation of a

revised approach for scoring, ensuring the new matrix is more aligned with Programme's approach and includes consideration of relevant factors such as risk and impact to Social Security Scotland. (see [Recommendation 3](#))

#### Oversight and Management Information

- 3.2.10. We evidenced consistent use of JIRA by Social Security Programme colleagues to manage the SPB. However, we noted that some individual workstream plans created for continuous improvement initiatives within Social Security Scotland were logged outwith the SPB. This could lead to a risk of some continuous improvement activities being developed and implemented in isolation, without cognisance of work taking place in other divisions or within Social Security Programme, or not aligned with the priorities of Social Security Scotland. We recommend that all continuous improvement initiatives impacting Social Security Scotland be logged in one place so that interdependencies can be identified, potential duplication avoided and it can be ensured that all activities progressed are prioritised accordingly (see [Recommendation 4](#)).
- 3.2.11. From our review we noted that there is a lack of management information for continuous improvement. With approximately 900 items on the SPB, this limits senior management's ability to effectively monitor continuous improvement activities being progressed, to ensure desired improvements are achieved or to ascertain whether all continuous improvement initiatives have been recorded.
- 3.2.12. We recommend that management information be developed to allow management to determine the amount of continuous improvement initiatives in development and track progress being made together with what can be delivered by Social Security Programme closure, and what will be transitioned to Social Security Scotland (see [Recommendation 4](#)).
- 3.2.13. At the start of our review there were two strategic risks referencing continuous improvement, however these same risks have since been reworded with no references to continuous improvement. At the exit meeting key staff were unaware of this change. Whilst no recommendation is being



made in relation to this point. Management should satisfy themselves that the level of recording and management of continuous improvement risks is appropriate.

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## Annex A Definition of Assurance and Recommendation Categories

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### Assurance Levels

<b>Substantial Assurance</b> <b>Controls are robust and well managed</b>	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.
<b>Reasonable Assurance</b> <b>Controls are adequate but require improvement</b>	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.
<b>Limited Assurance</b> <b>Controls are developing but weak</b>	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.
<b>Insufficient Assurance</b> <b>Controls are not acceptable and have notable weaknesses</b>	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

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

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**Annex B – Terms of Reference**

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# **Directorate for Internal Audit and Assurance**

## **Internal Audit Terms of Reference**

### **Social Security Scotland 2023-24**

#### **Continuous Improvement**

Directorate for Internal Audit and Assurance

Issue Date: 29-11-2023

## Key Audit Contacts

<b>Audit Year:</b>	2023-24
<b>Client Accountable Officer:</b>	David Wallace, Chief Executive
<b>Deputy Director:</b>	Ally MacPhail, Deputy Director, Organisational Strategy and Performance
<b>Client Audit Contacts:</b>	[Redacted], Head of Change & Project Management [Redacted], Change Manager [Redacted], Programme Delivery Lead [Redacted], Service Owner [Redacted], Head of User Centred Design [Redacted], Technical Platform Owner [Redacted], Delivery Manager [Redacted], Head of Business Change Management [Redacted], Head of Product
<b>Senior Internal Audit Manager:</b>	[Redacted]
<b>Internal Audit Manager:</b>	[Redacted]
<b>Assurance Support Officers:</b>	[Redacted]

## Estimated Reporting Timescale

<b>Fieldwork Starts:</b>	27 <sup>th</sup> November 2023
<b>Fieldwork Ends:</b>	22 <sup>nd</sup> December 2023
<b>Draft Report Issued:</b>	12 <sup>th</sup> January 2024
<b>Final Report Issued:</b>	2 <sup>nd</sup> February 2024
<b>Estimated Resource Days:</b>	30

## 1. Introduction

- 1.1. This internal audit review forms parts of our updated audit coverage agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 14 November 2023.
- 1.2. 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 (MVPs) 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.
- 1.3. The following risks have been identified within Social Security Scotland's Business Plan and Strategic Risk Register, respectively:

*Business Plan Risk 02 - "Working with the Scottish Government's Social Security Programme on maturing and developing the performance of our systems and processes to manage an increasing caseload, including improving management and performance information and our fraud and error controls"*

*Corporate Risk 008 – Technology and Systems - "Social Security Scotland has employed an iterative project management methodology for initial delivery of minimal viable products to meet legislative dates for new benefits. These core lines of business systems and surrounding infrastructure must be maintained, enhanced and continuously improved to ensure stability and increase capacity, facilitating the achievement of the organisation's strategic objectives and the ability to issue payments to new and existing clients."*

- 1.4. We held planning meetings on 9<sup>th</sup> and 13<sup>th</sup> November 2023 with key contacts to discuss relevant risks and scope of this review. 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 continuous improvement arrangements.

### 2.2. **Remit Item 1 – Governance and Management Oversight**

To evaluate if appropriate governance, risk management and oversight arrangements are in place and to ensure controls and processes are suitable considering roles, responsibilities, guidance and support.

#### Key Risks:

- There is lack of clear ownership and leadership in relation to continuous improvement leading to lack of clarity and coordination of continuous improvement activities and an inability to achieve strategic objectives.
- Roles, responsibilities and accountabilities for continuous improvement have not been clearly defined, communicated and understood across the organisation and within Social Security Directorate.
- No established governance arrangements for continuous improvement activities leading to insufficient or ineffective processes for identification, prioritisation, development, delivery and implementation.
- Insufficient resource, capacity or capability to effectively deliver the required continuous improvement activities leading to an inability to improve the efficiency and effectiveness of the organisation.
- Risks and issues in relation to continuous improvement have not been appropriately and consistently recorded, managed or escalated.
- Insufficient control and oversight of the continuous improvement process leading to delays or changes to planned continuous improvement activities, leading to this impacting management of risk and achievement of strategic objectives.
- Lack of management oversight leading to continuous improvement activities being developed and implemented in isolation, without cognisance of work taking place in other divisions or within Social Security Directorate.

### 2.3. Remit Item 2 – Processes, Systems and Controls

To review existing continuous improvement processes, systems and controls in place and their current sufficiency and sustainability in the longer term. We will also undertake some substantive testing of continuous improvement activities, and assess whether appropriate systems and controls are in place.

#### Key Risks:

- Ineffective methods for capturing elements requiring improvement leading to opportunities for continuous improvement not being identified and actioned, leading to an inability to improve the efficiency and effectiveness of the organisation.
- Inappropriate methodologies for prioritisation of continuous improvement initiatives which does not align to the strategic objectives of Social Security Scotland or improve the user journey or service delivery.
- Inadequate communication on continuous improvement leading to a lack of understanding of its purpose and/or it not being implemented as planned.
- Lack of evaluation of the continuous improvement process and no means of measuring improvements attained to ensure that tangible improvements are being realised and planned outcomes are being achieved.



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### 3. Approach

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- 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.