Audit and Assurance Committee

Date of Meeting	Tuesday 9 February 2021
Subject	Internal Audit Progress Report
Agenda No.	9
Paper No.	11.6
Prepared By	Directorate for Internal Audit and Assurance
Purpose	Note

Background

1.1   Internal Audit Progress Report for comment and discussion.

Key Points

2.1   Key points to note are:

- We have continued to participate in regular meetings with key stakeholders in order to remain aware of progress and developments within Social Security Scotland. This includes consideration of our work and ensuring this is aligned with emerging risks and issues.

- Fieldwork for quarter 3 reviews has been completed and fieldwork for quarter 4 is now being undertaken.

- Follow-up activity has resumed.

- The planning for 2021-22 has been undertaken and our plan for 2021-22 is provided as a separate item.
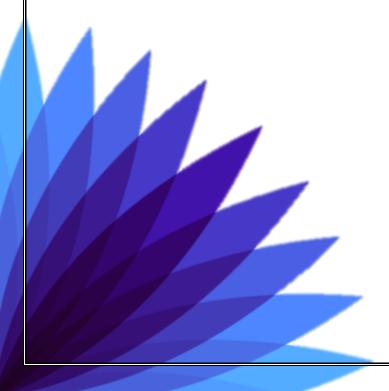
Conclusion/Recommendation

3.1   The Audit and Assurance Committee members are invited to note the range of Internal Audit and Assurance Directorate activities undertaken since the previous meeting.

Internal Audit Progress Report

Social Security Scotland 2020-21

Audit and Assurance Committee - 09/02/2021

**Directorate for Internal Audit
and Assurance**

Report Issue Date: 28-01-2021

1. <u>Purpose</u>

1.1. For information and comment.

2. <u>Key Messages</u>

2.1. The Directorate for Internal Audit and Assurance has continued to participate in regular catch-ups with key stakeholders within Social Security Scotland in order to remain aware of progress and developments within Social Security Scotland and report on our progress and delivery.

2.2. Fieldwork for all quarter 3 reviews is complete with either draft or final reports issued. Fieldwork for all quarter 4 reviews is planned or underway. Further detail on this is provided in section 5 of this paper.

2.3. Follow-up activity, reviewing implementation of recommendations agreed as part of work undertaken in previous years is ongoing. An update on activity since the previous Audit and Assurance Committee meeting is provided in section 6 of this paper.

3. <u>Action Required</u>

3.1. Members are invited to note the range of Internal Audit activities since November 2020, offer any comments and otherwise note the report.

[Redacted]	[Redacted]
Lead Senior Internal Audit Manager	Internal Audit Manager

4. <u>Introduction</u>

4.1. This paper provides Members with a summary of Internal Audit activities in Social Security Scotland and relevant strategic matters since the Committee's last meeting on 10 November 2020.

5. <u>Current Year – Main Assignments</u>

5.1. The 2020-21 Plan as noted at the February 2020 Committee meeting comprised 18 main assignments. Since the last Committee meeting we have completed our fieldwork for all quarter 3 reviews with either draft or final reports issued. Planning for quarter 4 reviews was undertaken in December and fieldwork for these audits is now scheduled and progressing. As a consequence of the impact of Covid-19 and a change in risk priorities we have agreed with management on the following changes to the Plan: The reviews on Productivity and Efficiency and the Quality Assurance Framework have not taken place, instead some advisory work will be undertaken and these will be incorporated into the audit plan for 2021-22. In their place we have included a review of People Advice/Health and Safety. We have also changed the planned assurance review of Governance to advisory, to reflect the internal action being taken in relation to governance meaning an assurance review at this time would not be beneficial. Resources are in place for the delivery of the remaining plan and we are working with colleagues in Social Security Scotland to deliver our work whilst taking cognisance of the current lockdown, home-schooling, caring and working from home situation.

5.2. The status of all assignments is shown in Table 1 below:

Table 1: Main Audit Assignments

Assignment	Status
Operations	Fieldwork ongoing – continuous audit of operational processing compliance with guidance, testing all 'live' benefits. Substantive testing has been undertaken since

Assignment	Status
	August, management letters are in progress and a final report summarising our findings and recommendations will be provided at the next Audit and Assurance Committee meeting
Key Financial Systems	Fieldwork ongoing – continuous audit of key financial systems and processes including: • Benefit Payment Exceptions including Manual Payments – fieldwork now complete, management letter providing substantial assurance on this element issued. • Worthy Cause payments to fund benefit bank accounts – fieldwork now complete, management letter providing substantial assurance on this element issued. • Payments made via SEAS – planning underway with fieldwork due to begin mid-February. A final report summarising the work undertaken and our findings and recommendations will be provided at the next Audit and Assurance Committee meeting.
Wave 1 Benefits – Carer's Allowance Supplement	Completed - **Substantial** Assurance Final Report Issued Reported to November Audit and Assurance Committee
Debt Management	Completed – **Limited** Assurance Final Report Issued 29th October 2020 Reported to November Audit and Assurance Committee
Wave 1 Benefits – Best Start Grant	Completed – **Limited** Assurance Final Report Issued 30th October 2020 Reported to November Audit and Assurance Committee
Programme Links	Completed – **Limited** Assurance Revised Final Report Issued 27th January 2021 **See Annex B**

Assignment	Status
Wave 1 Benefits - Young Carer Grant	Completed – **Reasonable** Assurance Final report issued 18th December 2020 **See Annex C**
Wave 1 Benefits – Funeral Support Payment	Completed – **Reasonable** Assurance Final report issued 6th January 2021 **See Annex D**
Information Management	Completed – **Reasonable** Assurance Final report issued 26th January 2021 **See Annex E**
SPM Review	Fieldwork complete Draft Report in progress Final report will be provided at the next meeting
Stakeholder Engagement	Fieldwork deferred to quarter 4. Fieldwork started 14th January 2021 Final report will be provided at the next meeting
Wave 1 Benefits – Job Start Payment	Fieldwork started 19th January 2021 Final report will be provided at the next meeting
Scottish Child Payment - Application Processes	Fieldwork started 20th January 2021 Final report will be provided at the next meeting
Child Winter Heating Assistance	Planning complete and Terms of Reference Agreed Fieldwork Starts 15th February 2021
People Advice / Health and Safety	Planning complete and Terms of Reference Agreed Fieldwork Starts 22nd February 2021
Counter Fraud Governance	Planning complete and Terms of Reference Agreed Fieldwork Starts 1st March 2021
Productivity and Efficiency	Cancelled
Quality Assurance Framework	Cancelled

6. <u>Follow-Up Activity</u>

6.1. Details of follow-up activity undertaken since the last meeting are set out at Table 2 below. We are content (or otherwise) with management's responses to our recommendations.

Table 2: Follow-Up Assignments

Audit Year / Assignment	No. of Recs	Implemented	In Progress	Superseded	Not Implemented
2018-19 Business Planning	2	2	-	-	-

6.2. Work is currently ongoing in relation to the following follow-ups:

- Estates Management
- Reporting and Assurance Functions: Roles and Responsibilities
- Local Delivery
- Travel Management
- Operations

6.3. The outcome of the above follow-ups will be reported to future Audit and Assurance Committee meetings.

7. <u>Advisory Activity</u>

7.1. Please see attached **Annex A** for Advisory activity undertaken since the previous Audit and Assurance Committee.

7.2. We continue to engage with various teams throughout Social Security Scotland on an ongoing basis and also are keen to provide advisory support where possible.

8. <u>Strategic Matters and Insights</u>

8.1. From 2021-22, to improve integrated assurance We may share final outputs from this year with our wider Directorate of Internal Audit and Assurance colleagues, Digital Assurance Office and Portfolio Programme and Project Assurance.

8.2. As an efficiency measure, we have revised our approach to follow-up reviews. We will now conduct only one follow-up review per audit on all high and medium recommendations. This will be timed to coincide with the due date for implementation of the last high or medium recommendation. We will only carry out follow up work on low recommendations by exception i.e. where previously agreed with a client. Where recommendations are evaluated as less than fully implemented, we will highlight this in the follow up report, emphasising that (in the absence of compensating controls) management are accepting the risk of not taking sufficient action.

8.3. "Risk in Focus 2021: Hot Topics for Internal Auditors" was published in September 2020 by a consortium of institutes of internal auditors, including the Chartered Institute of Internal Auditors (UK & Ireland). Now in its sixth year, this year's publication reflects the views of Chief Audit Executives, Audit Committee Chairs and other subject matter experts across a number of European countries on the key risks organisations face. This was considered as part of our 2021-22 Internal Audit planning engagement and is shared with you for information.

9. <u>Conclusion</u>

9.1. Internal Audit remains on track to deliver the 2020-21 plan in full and on time. This will allow us to provide our annual assurance statement at the next Audit and Assurance Committee meeting in May 2021.
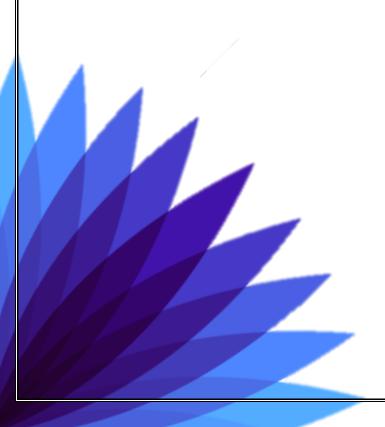
Advisory Activity Undertaken

ADVISORY WORK		
Business Area	**Detail**	**Other Related Work**
Fraud and Error Resolution Unit – Ongoing engagement	Regular catch-ups to discuss emerging issues, and developments within the team	
Strategic Culture	Review of people survey outcomes and preparation for focus groups. These are due to be undertaken during quarter 4.	
100% Approval Checks	Participation in discussions regarding move away from 100% approval checks and feedback on options paper	
Engagement with colleagues in Programme regarding Internal Audit	Ongoing discussions with colleagues in Programme regarding Social Security Scotland Internal Audit provision	
Workforce Planning	Discussions with colleagues across Social Security Scotland in relation to workforce planning activities and attendance at the December Workforce Planning Committee.	
Audit is Your Friend	Preparation and participation in 'Audit is your friend' session to advise staff who are likely to be involved in audits about who Internal Audit are, what we do, the general process, etc.	
Quality Assurance Framework	Participation in discussions regarding planning for Social Security Scotland's QAF.	
Governance	This piece of work replaced the Assurance review. Work has been ongoing throughout 2020-21 as work has been undertaken by Social Security Scotland.	

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Internal Audit Report

Social Security Scotland 2020-2021

Programme Links Review

**Directorate of Internal Audit
and Assurance**

Report Issue Date: 27 01 2021

<u>Programme Links Review</u>

Assurance Category	Limited

Recommendations Profile	1 High	2 Medium	1 Low

Audit Information

Senior Internal Audit Manager:	[Redacted]
Internal Audit Manager:	[Redacted]
Internal Auditor(s):	[Redacted]
Date of fieldwork:	September - October 2020
Issue date of draft report:	23 October 2020
Issue date of final report:	07 December 2020
Issue date of revised final report	27 January 2021

Report Distribution

David Wallace, Chief Executive Officer, Social Security Scotland (Accountable Officer)*
Audit Scotland *
[Redacted], Corporate Assurance Lead
[Redacted], Organisational Culture & Strategic Relationships Lead
[Redacted], Change and Implementation Manager

Final Report only

Contents

1.   Executive Summary

1.1.   We have provided an overall "limited" assurance opinion, which means we believe that there are weaknesses in the current risk, governance and/or control procedures that either do, or could, affect the supporting links with the Scottish Government Social Security Directorate (Programme). Exposure to the weaknesses identified is moderate.

1.2.   See Annex F for a full explanation of our assurance and recommendation categories.

1.3.   Whilst we have recorded a limited assurance opinion, it is important to highlight that through our fieldwork we have identified a significant amount of good practice and, in general. Feedback from colleagues in both Social Security Scotland and Programme was positive in relation to the collaboration between all staff. It is also important to acknowledge that to date all planned releases have taken place and all eight live benefits have been launched on schedule.

1.4.   The most significant risk to be highlighted from our review is in relation SPM (the Client Management System used for administering benefit applications) and the MVP (Minimum Viable Product) which is delivered at 'go live'. Whilst it is acknowledged that in an agile working environment where significant development is taking place the initial product delivered is not the final product which will be utilised at the end of the process, it is essential to ensure that the MVP does achieve what is identified as the minimum which is required. [Redacted].

1.5.   The scope of our review focussed on the controls within Social Security Scotland however throughout fieldwork, to ensure a balanced view, we also engaged with senior management of the Scottish Government Social Security Directorate (Programme).

1.6.   Our review identified one high, two medium and one low priority recommendation. We have summarised below the key examples of good practice and improvement opportunities.

Good Practice Examples

- Good working relationships have been established and representatives from both Social Security Scotland and Programme participate in forums operating in both organisations.

- Joint working arrangements have been established in some areas, which avoids duplication and enables co-ordination.

- Progress in relation to system backlogs demonstrated close working between Social Security Scotland and Programme

- Joint processes for lessons learned following delivery has ensured Social Security Scotland has been able to participate in this and provide feedback to improve future releases.

- Good governance and escalation routes and mechanisms are in place.

Improvement Opportunities

- Appropriate Social Security Scotland representatives are not always consulted. [Redacted] .(Please see Recommendation 1)

- There is a reliance on Programme facing roles for Social Security Scotland expertise. Some staff are specifically tasked with roles which are predominantly Programme facing, assisting Programme with development. [Redacted]. (Please see Recommendation 2)

- Lack of documentation and formal agreement of definition and scope of MVP in early stages of development. MVP's are currently determined by Programme, however we feel Social Security Scotland should be more proactive in determining what they deem the minimum needed to effectively deliver the benefits and operate effectively, [Redacted}. (Please see Recommendation 3)

- [Redacted]. Despite recent benefit launches and interim releases increasing in complexity, stand-ups have in some instances been undertaken in a shorter timeframe. This results in less time and

opportunity to raise and mitigate issues and ensure readiness in preparation for launch. (Please see [Recommendation 4](#))

2. <u>Introduction</u>

2.1. This review formed part of our planned audit coverage agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 11th February 2020.

2.2. This review was focussed on providing assurance on the operation of links between Social Security Scotland and the Scottish Government Social Security Directorate (Programme).

2.3. The Social Security Scotland Strategic Risk Register includes the following risk: *IF the Agency fails to manage key dependencies (e.g. on Programme service areas, Model Office) and interdependencies (e.g. learning and development, accommodation) relating to the launch of social security benefits or products THEN the Operational function might not be able to deliver services to those citizens most in need, and/or deliver a much reduced and inefficient service RESULTING IN the potential for increased error, increased avoidable cost and reputational damage to the Agency and Scottish Government.*

2.4. To aide understanding it is important to clearly set out the relationship between Social Security Scotland and the Programme. Programme designs and builds the new Scottish social security system and is delivering the components on an incremental day to day basis. As such Minimal Viable Products for policies, systems and processes for each benefit are built by the Programme. Once formal hand over to Social Security Scotland takes place, it is then the responsibility of Social Security Scotland to develop and improve these, as appropriate, in line with operational learning and client insights.

Scope

2.5.   To provide assurance on the management of links between Social Security Scotland and Programme, including delivery of systems and MVP arrangements.

2.6.   The remit items and key risks were:

Remit **Item 1 – Participation with Policy, Guidance and System Development and Testing**

2.7.   To ensure that Social Security Scotland has sufficient participation in the development of new and existing policies, guidance and systems.

Key Risks:

- Programme are unaware of system and process issues encountered by Social Security Scotland officers and therefore not factoring these issues into future updates and releases due to ineffective or insufficient processes for providing feedback to Programme or failure to learn from these insights
- Negative impact on client experience due to systems, processes and guidance being ineffective leading to poor quality services impacting on Social Security Scotland's values of dignity, fairness and respect.
- Negative impact on staff morale and organisational culture due to:
  - Systems, processes and guidance being ineffective and insufficient.
  - Lack of participation in testing prior to release in order to understand impact on staff and new training needs

Remit **Item 2 – Participation in new benefit development and launch**

2.8.   Ensuring Social Security Scotland have knowledge and understanding of new benefits which they are to deliver and the systems and processes being established for this. This should be provided in sufficient time in order to allow Social Security Scotland to prepare and ensure they have the knowledge and resources to deliver a high quality service from launch date.

Key Risks:

- An inability to effectively launch and deliver new benefits due to:
  - MVP being insufficient to enable delivery
  - Insufficient resource availability to meet demand
  - Insufficient and ineffective training
- Reputational Damage and Financial loss due to Social Security Scotland being unprepared for delivery of new benefits when they are launched.

Remit Item **3 – Monitoring, Reporting and Escalation**

2.9.   Ensuring there are adequate mechanism's in place for monitoring and reporting on programme progress and arrangements for escalation within Agency and Programme where issues are arising or risks are increasing.

Key Risks:
- Insufficient or ineffective scrutiny and poor decision making due to lack of information and awareness of Programme progress.
- An inability to achieve strategic objectives in an efficient and effective way.

2.10.   We assessed the controls actually in place against those we believe should be in place, based on: organisational policies and procedures; planning discussions; the regulatory framework within which Social Security Scotland operates; and, knowledge of Social Security Scotland's organisational objectives and core values.

2.11.   To ascertain the controls in place, we interviewed a number of managers and staff in both Social Security Scotland and Programme, completed walkthroughs of processes and reviewed relevant documentation.

2.12.   Our findings, which cover examples of good practice as well as opportunities for improvement, were fully discussed with relevant managers and staff during the review.

2.13. We are grateful for the co-operation received from all managers and staff involved in the process.

3.   <u>Findings</u>

3.1.   In this section of the report, we detail our findings, which include examples of good practice and improvement opportunities. For improvement opportunities, we identify the finding, describe the impact / potential impact and make recommendations that are designed to be viable and realistic.

Good working relationships and forums

3.2.   Overall, Social Security Scotland and Programme management and staff that we engaged with throughout the fieldwork agreed that the relationship between Social Security Scotland and Programme worked effectively due to regular engagement with key Programme stakeholders, involvement in key decision making and felt that their voices are heard in Programme discussions.

3.3.   Both informal daily interactions and formal engagement meetings are taking place, with representatives from key areas of Social Security Scotland, such as Learning & Development (L&D), Client Experience, Live Service Team and project teams participating.

3.4.   We were advised Social Security Scotland are also investing in more senior capacity at C3 level to ensure they are positioned correctly and have an active and effective voice at the appropriate level.

Joint arrangements

3.5.   Effective linkage between Security Scotland and Programme was found. An example of this is Cabinet Secretary responses and updates being co-ordinated jointly. This shows good working relationships to achieve similar goals.

3.6.   Also, a current Non-Executive Director of Social Security Scotland has recently joined the Programme Board, providing scrutiny and expertise across both areas.

Awareness of key routes and staff roles and responsibilities

3.7.   Through fieldwork discussions with Social Security Scotland and Programme we found both parties had at times found it difficult to know the appropriate route, person or team to contact to discuss specific points.

3.8.   [Redacted]. Ultimately there is a need to raise awareness and compliance with these defined channels of correspondence between Programme and Social Security Scotland in order to manage communications and minimise the risk of this occurring.

3.9.   [Redacted].

3.10.   We were also advised through discussions with Client Experience Team, that on occasions they may obtain feedback from clients with regards to processes and effectiveness. When received it is not always clear who best to share this information with in order to ensure Social Security Scotland learn from the client feedback and make necessary improvements where weaknesses may be identified.

3.11.   A Social Security Scotland PMO (Project Management Office) handbook is in development, for completion by November 2020. This was referred to in our previous review of Change Management and a recommendation was made in relation to the need to complete the handbook and implement. As such no further recommendation will be made here.

3.12.   We are also aware that mapping work in relation to governance arrangements is ongoing across Social Security Scotland and Programme, which has had input from Social Security Scotland's Executive Team. Programme input is yet to be received as this is currently still in development. As the full mapping exercise is still to be completed, it is unknown if there is any crossover or gaps in roles and responsibilities and interaction between Programme and Social Security Scotland.

3.13. Engagement with programme is not being managed via one channel and therefore not going through a single route of contact. This increases the risk of there being a lack of co-ordination of communication and key individuals being missed from discussions and decision making. (see recommendation one)

Resource Requirements

3.14. Whilst it is acknowledged some staff have been embedded from Social Security Scotland into Programme which has facilitated good links and enabled input during system and benefit development it was identified that there was no clear quantification of the resource implications of this for Social Security Scotland.

3.15. We found a reliance on Programme facing roles for Social Security Scotland expertise. Some staff are specifically tasked with roles which are predominantly Programme facing or fully embedded in Programme, assisting Programme with development and progress. [Redacted].

3.16. Where de-scoping/changes to MVP or backlogs have occurred, including around crosscutting functionality, Social Security Scotland generally require to [Redacted].

3.17. During a walkthrough with the Live Service Team, a recently formed team dealing with the SPM system backlog of technical improvements, we found they had a long list of issues to deal with, again requiring specific resource in order to deliver this.

3.18. Teams such as L&D and Operational Finance also participate in a large number of programme facing meetings such as sprints and had created additional local checklist processes and recruited for additional roles to ensure Programme tasks were being actioned, all of which impacts on available resources, availability of expertise and achievement of Social Security Scotland objectives. (see recommendation two)

Governance arrangements

3.19. Good governance and escalation routes and mechanisms are in place such as; Change Board; Project Boards; the newly established Policy and Cases Forum (identified from lessons learnt in wave 1) and the Inclusive Communication Internal Co-ordination Group. All have representation from key contacts in Social Security Scotland and Programme. These forums are also supported by Terms of References which clearly set out the aims and remits of each group and meeting minutes. We were also able to confirm Social Security Scotland input in Programme equivalents (e.g. Change Control Board and Delivery Board).

3.20. Information Support Centre Packs, Quality Reviews (QR) responses, Pre-Release documents and Road to Readiness provided good evidence of documented active communication and opportunities to escalate issues.

Minimum Viable Product (MVP)

3.21. Discussions with Social Security Scotland staff in change or project roles and management highlighted their involvement in agreeing the MVP at the early stages of development could be improved. It is acknowledged that the initial MVP is based on the minimum needed to effectively launch and will not have full capabilities in the initial stages. Due to methods of agile working it was identified that the scope of the MVP isn't necessarily documented in early stages [Redacted].

3.22. [Redacted].

3.23. [Redacted]. As such, processes within Social Security Scotland to define Social Security Scotland needs for MVPs should be strengthened along with the establishment of formal processes for discussion and agreement of any changes to MVP, requiring both Social Security Scotland and Programme agreement, as development progresses. [Redacted]. (see recommendation three)

Addressing backlogs and lessons learnt in conjunction with Programme

3.24. Jira (an issue and project tracking system) is used to record technical issues via the Live Service Team. From review of this we were able to evidence an audit trail of the activities being undertaken in relation to each Jira story and also evidence that work is being undertaken in conjunction with Programme and the main software developer (IBM) who all have system access. Similarly Social Security Scotland is also using Trello (a collaboration tool that organises projects into boards allowing those with access to view what is being worked on and who is working on it). Trello is primarily being used for documenting lessons learnt between Social Security Scotland and Programme. Social Security Scotland also attend Programme lessons learnt exercises which ensures a Social Security Scotland voice in Programme lessons learnt and allows Social Security Scotland colleagues to feedback both positive and negative views on activities being undertaken.

3.25. In recent months, two successful SPM Interim Releases have been completed and another is due to follow in the coming month. This highlights that progress is being made with the development of SPM and good improvements are being made to implement changes identified from Social Security Scotland feedback, providing greater system functionality and improved controls.

3.26. Processes are in place for providing feedback post implementation of an Interim Release or a new benefit launch. A process known as Information Support Centre is established which operates as a two week warranty period with Programme providing support along with members of the Release Management Team. As part of this there are clear escalation routes if there are any issues which arise.

Stand-up Timescales and Guidance

3.27. On the lead up to launches and interim releases Programme led stand-up meetings, which are attended by Social Security Scotland staff, are held.

From discussions it was noted these meetings are essential for coordination and ensuring preparedness of both Programme and Social Security Scotland. However, it was advised that the timescales for meetings commencing had on occasion reduced, resulting in less time and opportunity to raise and resolve issues and ensure readiness in preparation for launch. From our review it was also identified that there is a lack of guidance which sets out the timescales and purpose for these meetings. [Redacted].

3.28. In order to facilitate clear communication and understanding of the timescales and processes for activities on the lead up to launch there should be clear communication between both organisations and joint working to ensure both sides have sufficient time to prepare for the agreed 'go-live' date. (see recommendation four)

4. Action Plan

No	Issue / Risk(s)	Recommendation	Priority (H/M/L)	Management Response / Action Owner	Action Due
1	**Awareness of key routes and staff roles and responsibilities** **Issue:** Appropriate Social Security Scotland representatives are not always consulted due to individuals contacting 'known contacts' and difficulties in identifying Programme and Social Security Scotland roles and contacts. [Redacted]. **Risk:** Insufficient or ineffective scrutiny and poor decision making due to lack of consultation with the appropriate Social Security Scotland/Programme representatives.	Social Security Scotland should: • Ensure management determine whether current working arrangements with staff involvement throughout Social Security Scotland is effective in ensuring decisions are being made by appropriate individuals/teams and take appropriate action where necessary such directing all communications via a single route of contact (e.g. PMO team). • Ensure the detailed strategic and operational governance map is completed to understand key roles and responsibilities, action routes to ensure key people are consulted and involved in decisions making at the right time. This should be	M	**Action Owner:** [Redacted]. **Management Response:** • Conduct a review of the effectiveness of current Project communication routes and links with Programme by 31st Jan 2021 • In line with the separate review of Social Security Scotland governance routes and forums already underway, work with colleagues to ensure these routes are clear, publicised and adhered to and that roles and responsibilities within these forums are clear. By 31st Jan 2021 • Develop a clear Project communication strategy ensuring this is socialised within both Social	31 March 2021

		used to inform the above point and should also be shared across Social Security Scotland and Programme and readily available and up to date to aid understanding.		Security Scotland, Programme and Policy. By 28th Feb 2021. • Use Lessons Learned and feedback to raise awareness of any non-conformance and resultant impacts • Ensure that Project Communication strategy and routes are documented with the Social Security Scotland Project Management Handbook which is currently in development. By 31st March 2021.	
2	**Resource requirements** **Issue:** Social Security Scotland have a number of Programme facing roles. These roles are in place to enable a collaborative approach for the delivery of benefits. [Redacted]. **Risk:** Ineffective use of Social Security Scotland staff resources.	Social Security Scotland should determine whether current staff in Programme facing roles are being utilised effectively for the achievement of Social Security Scotland objectives. This should include consideration of whether these staff are undertaking roles they were recruited for and if current activities are a good use of staff time. Where roles are facilitating Programme progress which doesn't align to Social Security Scotland	M	**Action Owner:** [Redacted]. **Management Response:** • Undertake a review of Social Security Scotland Project facing roles in collaboration with colleagues from across Social Security Scotland and our Chief Digital Office (CDO) ensuring that the appropriate resource is in place at the right time to ensure skills	30th June 2021

		objectives and remits this should be highlighted to Programme to ensure appropriate action can be taken.		development and knowledge transfer. Complete by 31st Jan 2021. • Ensure there is clarity over roles and responsibilities for Social Security Scotland staff in Programme facing roles Complete by 31st Jan 2021. • Develop a mechanism to understand and monitor the resource requirements for Programme facing roles and ensure how we use our resource moving forward is effective. Complete by 28th Feb 2021. • Conduct post implementation review and refine processes by 30th June 2021.	
3	**Process for MVP** **Issue:** [Redacted]. Currently determined by Programme, Social Security Scotland should be proactive in determining what they deem MVP, [Redacted].	Social Security Scotland should: • Define and document requirements for MVP and make formal arrangements to share with Programme for joint discussion and agreement, with formal sign-	**H**	**Action Owner:** [Redacted]. **Management Response:** • Identify and document Social Security Scotland "red lines" and set	30th June 2021

	Risk: An inability to effectively launch and deliver new benefits due to: • MVP being insufficient to enable delivery; • Insufficient resource availability to meet demand; or • Insufficient and ineffective training.	off points throughout all development. • Ensure, where elements of Social Security Scotland's MVP is not accepted, assurances are obtained for when these elements will be delivered and that there are sufficient mitigating controls. • Ensure there is a formal, documented process agreed with Programme for changing or de-scoping areas of MVP, which has input from key decision makers in both Social Security Scotland and Programme. • The formal process should include justification for elements to be changed/de-scoped, impact analysis on both Programme and Social Security Scotland and communicated effectively through a central point to avoid miscommunication. This should		these out as an articulation of the MVP by 28th Feb 2021. • Socialise these with Programme colleagues to ensure Social Security Scotland requirements are understood by 31st March 2021. • Work with Programme colleagues to ensure that Social Security Scotland MVP is considered throughout the Programme Delivery lifecycle and reflected in Service Blueprints and patterns and that appropriate Governance is in place to ensure compliance. By 30th April 2021. • Work with Programme Change Management and Programme Management Office to define the Change Control Processes by 30th April 2021. • Ensure both MVP and Change Control Processes are accurately reflected in both Social Security Programme and Social Security	

		also include quantifying the impact of additional resource needs to enable effective launch and delivery of benefits where MVP requires manual workarounds in order to fully understand the impact of these workarounds. Output from this should be escalated where necessary and appropriate action taken to reduce impact on Social Security Scotland.	█	Scotland PMO handbook by 31st May 2021. • Undertake Lessons learned activity and ensure that processes are in place for the on-going development and maintenance of Social Security Scotland's MVP. By 30th June 2021.	
4	**Stand-up Timescales & Guidance Issue:** [Redacted]. Recent benefit launches and interim release stand-ups have been condensed into a shorter timeframe, resulting in less time and opportunity to undertake testing, raise issues and ensure readiness in preparation for launch.	Management obtain clarification and guidance from Programme on timescales, purpose and requirements for stand-ups to ensure clarity on expectations for meetings. This should also include identification of the processes for Social Security Scotland and Programme Product Owners to work jointly through the daily stand-up forum to ensure they are effective and coordinated to	L	**Action Owner:** [Redacted]. **Management Response:** • Social Security Programme colleagues have now completed their review of Release Stand ups and the Terms of reference which clearly document expected timeframes has been socialised and signed off.	31 March 2021

	Risk: An inability to effectively launch and deliver new benefits due to ineffective and insufficient readiness activities on the lead up to launch.	enable all parties to participate fully and achieve readiness in preparation for launch.		• Social Security Scotland PMO will now reflect these in our draft Agency PMO Handbook by 31st Dec 2020. • A review of Social Security Scotland PMO release activities will be undertaken and any additional lessons learned incorporated into our processes. By 31st Dec 2020. • Lessons learned will be conducted after each release and any emerging findings acted upon. – On-going.	

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Internal Audit Report

Social Security Scotland 2020-21

Wave 1 Benefit In-depth Review

Young Carer Grant (YCG)

Directorate for Internal Audit & Assurance

18 December 2020

In-depth Review – Young Carer Grant

Assurance Category	Reasonable

Recommendations Profile	1 - High	1 - Medium	1 - Low

Audit Information

Senior Internal Audit Manager:	[Redacted]
Internal Audit Manager:	[Redacted]
Internal Auditor(s):	[Redacted]
Date of fieldwork:	12/10/2020 – 23/10/2020
Issue date of draft report:	04/11/2020
Issue date of final report:	18/12/2020

Report Distribution

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[Redacted], Head of Operations (Wave 1 & Live Running)
[Redacted], Operational Lead
[Redacted], Operations Manager
[Redacted], Live Service Operational Lead

*Final Report Only

Contents

1.   Executive Summary

1.1   We have provided an overall **reasonable** assurance opinion, which means we believe that the controls are adequate but require improvement. Some improvements are required to enhance the adequacy and effectiveness of processes. There are weaknesses in the risk, governance and/or control procedures in place in relation to Young Carer Grant but not of a significant nature.

See **Annex F** for a full explanation of our assurance and recommendation categories.

1.2   Our review identified one high, one medium and one low priority recommendation. We have summarised below the key examples of good practice and improvement opportunities.

1.3   Good Practice Examples

- The guidance for Client Advisors available through the Saltire site was found to be comprehensive and placed into appropriate sections to provide staff with easily accessible information. This guidance covers the routine guidance as well as Lines to Take and links to the Coronavirus Bill to aid with potential questions.

- Guidance available to applicants is easily available and clearly set out. Online resources identify key questions an applicant may have and provide guidance should further information be required. This guidance includes clear information on who qualifies for the benefit.

- The Client Experience team have established clear set out processes, with supporting guidance and suitable trackers to monitor case load.

- Management checklists are utilised to ensure that the key areas are checked as part of the approval process. Team Managers are responsible

for completing approval checks, this segregation of duties mitigates risk of error and enables identification of non-compliance.

- Management Information is discussed via dashboards throughout the week with ratios discussed weekly to keep focus on trends and potential areas of issue.

1.4   Improvement Opportunities

- There is a lack of policies, processes, guidance and training for roles outwith the role of Client Advisor. Responsibilities of these roles are not clear as these have evolved as Social Security Scotland has grown. (Please see **Recommendation 1**)

- There is currently a lack of information being maintained in relation to the weekly meetings held by management. As there is not a record of the meetings and discussion points, this could prevent the cascading of important information and also cause potential issues should there be staffing changes within the management team. (Please see **Recommendation 2**)

- Not all address verifications are being processed correctly as advisors are able to do this manually rather than utilising the automated interface which does in some instances create errors and can result in payment exceptions which requires manual intervention by other teams to rectify. (Please see **Recommendation 3**)

2.   Introduction

2.1   This review forms part of our planned audit coverage agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 11th February 2020. This review was focussed on the Wave 1 benefit Young Carer Grant (YCG) which was launched in autumn 2019.

2.2   The scope of the review was to evaluate and report on the controls in place to manage the risks surrounding Social Security Scotland's delivery of Wave 1 benefit – Young Carer Grant.

2.3   The remit items and key risks were:

2.4   Remit **Item 1 – Policies, procedures and guidance**

To review policies, procedures and guidance in relation to Young Carer Grant to confirm that these are sufficient to support delivery of the benefit payments consistently and effectively.
Key Risks:

- A failure to establish policies and procedures and guidance leading to an inconsistent or ineffective approach to delivery increasing the possibility that payments will not be administered correctly resulting in ineligible or incorrect payments being made.

- Ineffective training for staff and poor communication of guidance and processes leading to lack of staff knowledge and an inability to deliver benefits resulting in poor quality and diminished service levels, financial loss and reputational damage.

2.5   Remit Item **2 – Processes and Controls**

To assess the processes and controls in place for the administration of Young Carer Grant and assess for efficiency and effectiveness. This includes consideration of how applications are received, the processing of applications to determine eligibility, how payments are authorised and processed, arrangements for payment exceptions, arrangements for redeterminations and appeals and management information and reporting.
Key Risks:

- Social Security Scotland encountering financial loss and reputational damage due to:
  - Young Carer Grant being paid to individuals who are not eligible
  - Young Carer Grant not being paid to individuals who are eligible
  - Incorrect amounts being paid to recipients
- Processes being inefficient leading to:
  - Requirement for increased resources to process applications;
  - Delays in issuing payments to clients who are eligible;
  - Processes and controls being circumvented leading to instances of fraud or error.
  - Payments being made without the required approval checks and authorisation.
  - An inability to identify instances of error and non-compliance which could result in fraudulent or erroneous payments being made.

3.   Findings

3.1   In this section of the report we detail our findings, which include examples of good practice and improvement opportunities.   For improvement opportunities, we identify the finding, describe the impact / potential impact and make recommendations that are designed to be viable and realistic.

Formal Documented Guidance

3.2   Guidance available to Client Advisors on the intranet site, Saltire, is clearly set out and in appropriate sections making it easy for colleagues to identify relevant guidance. The guidance covers the day to day information as well as links to any consequence of the coronovirus Bill to help with potential questions.

3.3   However, through our discussions during fieldwork, it was noted that for roles beyond Client Advisor this is not the case. It is unclear what the responsibilities of Technical Support Officers, Team Managers and Performance Managers are. It is our understanding that as the organisation has grown the responsibilities of these roles has evolved and increased beyond that listed in the initial role profiles. It was identified that there is no available guidance or bespoke training packages available for these roles. This increases the risk of inconsistent or ineffective approaches to delivery and performance management resulting in an inability to achieve strategic objectives. **Please see Recommendation 1**

Meeting Records

3.4   From discussion it was clear that the Performance Manager and Operations Manager within the Young Carer Grant team particpate in regular meetings to monitor performance and understand patterns emerging from dashboards. Dashboards are produced multiple times a week which show areas such as applications received, applications left to resolve, origin of application and more. These results are received by the Performance Manager and shared with the team during daily stand up meetings. The weekly dashboard is then produced which shows where the Young Carer Grant is year to date and

highlight potential issues. This year to date figure includes applications recieved, approvals, denials, payments and various processing details.

3.5   During the weekly meetings, management also look over the approve/denial ratio. These are completed by managers and TSOs which helps to identify trends within the team members.

3.6   Whilst we were advised of the above, there is limited formal evidence of these meetings, the decisions being made and actions to be undertaken and there is no clear method for cascading the output of these meetings throughout the team. Should there be key areas of discussion that are not recorded, there could be a resulting lack of staff knowledge which could, in turn, impact the ability to deliver benefits effectively. Similarly, should there be changes in management this will also impact on continuity and the transfer of knowledge.

3.7   Whilst it is accepted that formal meeting minutes and agendas are not necessary, notes of meeting discussions, points agreed and actions to be completed should be documented, shared with relevant colleagues and retained for reference for future meetings. **Please see Recommendation 2**

Address Verifications

3.8   Address verifications are regularly completed manually by Client Advisors, should there be a mismatch. However, this should instead be done utilising the OSMA interface (the One Scotland Mapping Agreement, a mapping and address database utilised by Scottish public sector bodies). By completing manually this can have a future impact with payments should the personal details not match between the systems which could result in payment issues which would require assistance from the payment exceptions team to rectify.

3.9   Should the address not be validated, incorrect information could be produced which could also impact future communication with the applicant. There is already guidance in place and though there has been little impact from the current methods of manually clearing the issue, ensuring that the information is reinforced to Client Advisors would mitigate future risk that this may cause. **Please see Recommendation 3**

4. Action Plan

No	Issue / Risk(s)	Recommendation	Priority (H/M/L)	Management Response / Action Owner	Action Due
1	**Issue** Formal Guidance There is no available guidance for Team Managers, TSO's or Performance Managers in relation to Young Carer Grant – responsibilities of these roles are not clear and have continuously evolved as Social Security Scotland has grown and new benefits have launched. There is also no additional bespoke learning and development materials or sessions for these roles. The initial induction and benefit specific training being offered to the same degree as Client Advisor induction/training. **Risk**	Management should ensure that there are appropriate job role definitions, guidance and training which support staff in these roles to deliver their responsibilities effectively, efficiently and consistently. Suitable guidance should be developed to support Technical Support Officers, Team Managers, Performance Managers and any other roles beyond Client Advisors, enabling consistent, effective and efficient delivery of their objectives.	H	**Action Owner:** [Redacted] and [Redacted] **Management Response:** There is currently no separate guidance for Performance Managers, Team Managers or Team Support Officers working in YCG. We have requested formal L&D to support Approval/Denial work and also suitable guidance across Low Income Benefits, including YCG, but this has not been progressed at this stage.	April 2021

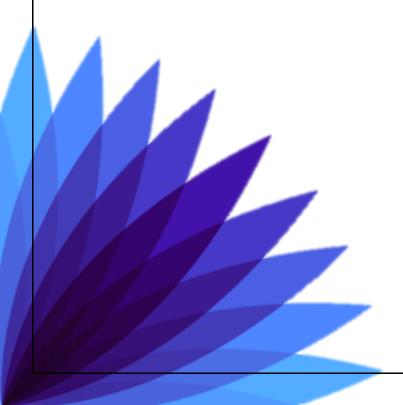|					
	A failure to establish policies and procedures and guidance leading to an inconsistent or ineffective approach to delivery increasing the possibility that payments will not be administered correctly resulting in ineligible or incorrect payments being made.				
2	**Issue** Meeting Records There is a weekly meeting which looks over the dashboards and approve/denial ratio. There is limited formal evidence of these meetings and of the information being cascades throughout the team. **Risk** Inability to effectively follow-up on decisions made and actions agreed and ensure relevant information is diseminated.	It is recommended, as best practice, that items discussed, decisions made and actions agreed at team meetings be recorded. This will ensure that key information is available to members of the team through eRDM for reference and to maintain a record of discussion. This will also provide reference should there be staffing changes and allow for continuous improvement in areas discussed.	L	**Action Owner:** [Redacted] **Management Response:** New folder created to store minutes / action points from weekly meetings and colleague forums. This will ensure the recording of all actions/decisions made and key information stored for future reference. This will be in place from Monday 9th November 2020.	November 2020

3	**Issue** Address Verification Address verifications are regularly completed manually by Client Advisors, should there be a mismatch. However this should instead be done utilising the OSMA interface. **Risk** Should the address not be accurate on all systems, there may be future payment issues which would then require assistance from the Payment Exception Service. As well as having a potential impact on payments, it may also impact communication should information not be received the correct address of the applicant.	Client Advisors should be reminded of the correct processes to follow and Management should also consider if the available guidance on client address verifications is sufficient or if it needs to be enhanced.	M	Action Owner: [Redacted] Management Response: Guidance has been sent out as a reminder to all staff within operational cluster for YCG along with a narrative to highlight the importance and potential impact on payments. The current guidance is sufficient. Conversations also held within team meetings to ensure consistent approach is taken when clearing address verifications.	Complete

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Internal Audit Report

Social Security Scotland 2020-21

Wave 1 Benefit In-Depth Review
Funeral Support Payment (FSP)

**Directorate of Internal Audit
and Assurance**

Report Issue Date: 6-01-2021

Wave 1 Benefit In-Depth Review - Funeral Support Payment

Assurance Category	Reasonable

Recommendations Profile	1 High	2 Medium	1 Low

Audit Information

Senior Internal Audit Manager:	[Redacted]
Internal Audit Manager:	[Redacted]
Internal Audit Technician:	[Redacted]
Date of fieldwork:	11 November – 26 November 2020
Issue date of draft report:	18th December 2020
Issue date of final report:	6th January 2021

Report Distribution

David Wallace, (Accountable Officer)*
Audit Scotland*
Janet Richardson, Deputy Director Operations
[Redacted], Head of Operations (Wave 1 & Live Running)
[Redacted], Operations Lead
[Redacted], Operations Manager

Final Report only

Contents

1.   Executive Summary

1.1   We have provided an overall **reasonable** assurance opinion, which means we believe that the controls in relation to the administration and delivery of Funeral Support Payment are adequate however some improvements are required to enhance the adequacy and effectiveness of processes and controls. There are weaknesses in the risk, governance and control procedures in place but not of a significant nature.

See **Annex F** for a full explanation of our assurance and recommendation categories.

1.2   Our review identified one high, two medium and one low recommendations.

1.3   We have summarised below the key examples of good practice and improvement opportunities.

Good Practice Examples

1.4   Daily Funeral Support Payment (FSP) team meetings are taking place and a Daily Bulletin is sent out to all staff following each meeting. The main content of the Bulletin is to provide application statistics from the previous day. The daily meeting discusses these statistics as well as providing other relevant information that staff need to be aware of, such as changes in staff guidance and/or policy.

1.5   In general, we found the guidance available to Client Advisors on the intranet site, Saltire, to be clearly set out and in appropriate sections making it easy for colleagues to identify relevant guidance. A knowledge management portal has also been set up that is available for staff to access any required guidance.

1.6 Weekly team performance statistics are monitored and there is a spreadsheet in place for recording the accuracy of each Client Advisor, including how many approvals, rejections and denials have been processed. It also monitors how many cases have been processed for each Team Manager. The spreadsheet is also an effective reporting tool that can be used by managers during one to one conversations with staff highlighting good performance and the areas where improvements are required.

1.7 There is a clear and effective process in place when dealing with payment exception cases. These are dealt with by the FSP team rather than the Payment Exception Service (PES). Although there have not been many cases to date, in our opinion the guidance and processes currently in place are robust enough to deal with any future cases.

Improvement Opportunities

1.8 During our walkthrough with the Performance Manager we found that there is no skills matrix in place for staff working on FSP. As such we feel there is an increased risk that not all staff may have the required skills and training for the role they are undertaking. This could lead to increased risk of error due to insufficient training for existing staff and lack of structure for new colleagues and could lead to an inability to deliver benefits effectively, poor quality, diminished service levels, financial loss and reputational damage. **Please see Recommendation 1**

1.9 Through our discussions during fieldwork and lack of supporting evidence requested, it was noted that for roles beyond Client Advisor, there is a lack of guidance and no bespoke training packages. It is unclear what the responsibilities of Team Support Officers, Team Managers or Performance Managers are. It is our understanding that as the organisation has grown the responsibilities of these roles has evolved and increased beyond that listed in the initial role profiles. It was identified that there is no available guidance for these roles. This increases the risk of inconsistent or ineffective

approaches to delivery and performance management resulting in an inability to achieve strategic objectives.

Please see Recommendation 2

1.10   From our walkthrough of the approval process it was noted that this is quite a lengthy process and incorporates a substantial amount of checking already undertaken by Client Advisors. Whilst we encourage approvals to be undertaken, it is essential that this process is efficient and effective and focussed on key risk areas which are relevant to determining eligibility and preventing fraudulent or erroneous payments. An inefficient or ineffective approval process could lead to inefficient use of limited resources.

Please see Recommendation 3

1.11   From discussions with the Client Advisor and Team Manager, we found that there is insufficient advice in place to inform clients at application stage that the payment of FSP is a loan payment rather than a grant and as such is due to be recovered, in part or full, from the deceased's estate.

1.12   Although there is a small section on this in the paper application, steps should be taken to ensure Client Advisors inform recipients of this at initial conversation stage. A failure to have a robust and clear process in place when communicating with clients could lead to clients making uninformed decisions resulting in diminished service levels, an inability to recover amounts paid and reputational damage.

Please see Recommendation 4

2. <u>Introduction</u>

2.1 This internal audit review of Funeral Support Payment arrangements formed part of the Audit Plan agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 11th February 2020.

2.2 The scope of the review was to evaluate and report on the controls in place to manage the risks surrounding Social Security Scotland's delivery of Wave 1 benefit – Funeral Support Payment.

2.3 The remit items and key risks were:

Remit Item 1 – Policies, procedures and guidance

To review policies, procedures and guidance in relation to Funeral Support Payment to confirm that these are sufficient to support delivery of the benefit payments consistently and effectively.

Key Risks:

- A failure to establish policies and procedures and guidance leading to an inconsistent or ineffective approach to delivery increasing the possibility that payments will not be administered correctly resulting in ineligible or incorrect payments being made.

- Ineffective training for staff and poor communication of guidance and processes leading to lack of staff knowledge and an inability to deliver benefits resulting in poor quality and diminished service levels, financial loss and reputational damage.

Remit Item 2 – Processes and Controls

To assess the processes and controls in place for the administration of Funeral Support Payment and assess for efficiency and effectiveness. This includes consideration of how applications are received, the processing of applications to determine eligibility, how payments are authorised and processed, arrangements for payment exceptions, arrangements for redeterminations and appeals and management information and reporting.

Key Risks:

- Social Security Scotland encountering financial loss and reputational damage due to:
    - Funeral Support Payment being paid to individuals who are not eligible.
    - Funeral Support Payment not being paid to individuals who are eligible.
    - Incorrect amounts being paid.

- Processes being inefficient leading to:
    - Requirement for increased resources to process applications;
    - Delays in issuing payments to clients who are eligible;

- Processes and controls being circumvented leading to instances of fraud or error.

- Payments being made without the required approval checks and authorisation.

- An inability to identify instances of error and non-compliance which could result in fraudulent or erroneous payments being made.

3.   Action Plan

No	Issue / Risk(s)	Recommendation	Priority (H/M/L)	Management Response / Action Owner	Action Due
1	**Issue** Training and Development There is currently no skills matrix in place for staff working on FSP. **Risk** Ineffective continuous training for staff could lead to lack of staff knowledge and an inability to deliver benefits resulting in poor quality, diminished service levels, financial loss and reputational damage.	Management should produce a skills matrix for all staff working on FSP. This will highlight both mandatory and recommended training for staff as well as recording who has completed what and provide an overview of staff strengths and areas where further additional training is required.	**L**	**Action Owner:** [Redacted] **Management Response:** A Skills Matrix specific to FSP is in development. This will clearly illustrate the skills and competence of all team members and will identify any gaps. A current review of FSP guidance has resulted in the need to upskill in specific areas. This is being captured and tracked within the Skills Matrix.	April 2021
2	**Issue** Formal Guidance		**H**	**Action Owner:** [Redacted]	April 2021

	The roles and responsibilities of Team Support Officers, Team Managers and Performance Managers involved in the administration of FSP have evolved as Social Security Scotland has grown. There is no available guidance or bespoke training packages for these roles and currently the roles and responsibilities of each of these are not clear. **Risk** A failure to establish policies, procedures, guidance and training for all roles could result in an inconsistent or ineffective approach to delivery and staff management.	Management should ensure that there are appropriate job profiles which clearly defined the responsibilities for each of these roles. Suitable guidance should be developed to support Technical Support Officers, Team Managers, Performance Managers and any other roles beyond Client Advisors, enabling consistent, effective and efficient delivery of their objectives. Management should consider collaborating with Learning and Development to set out bespoke training packages for each of these roles to ensure consistency for new, existing and promoted colleagues.		**Management Response:** There is currently no separate guidance for Performance Managers, Team Managers or Team Support Officers working in FSP. We have requested formal L&D to support Approval/Denial work and also suitable guidance across Low Income Benefits, including FSP, but this has not been progressed at this stage.	
3	**Issue**		**M**	**Action Owner:**	Cleared

	Approval Process From our walkthrough of the approval process it was noted that this is quite lengthy process and incorporates a substantial amount of checking already undertaken by Client Advisors. Whilst we encourage approvals to be undertaken, it is essential that this process is efficient and effective and focussed on key risk areas which are relevant to determining eligibility and preventing fraud and/or error. **Risk** Inefficient or ineffective processes leading to inefficient use of limited resources.	Management should consider refining the approval process which has been established. As part of this the key checks that need to be completed as part of the approval process should be identified and a clear methodology established for approvals which is efficient and effective.		[Redacted] **Management Response:** FSP approval checklist has recently been revised and shared with Team Managers and Team Support Officers. Sessions have been held with TMs and TSOs to build confidence in the client advisor decision making process and ensure focus is given to key risk areas.	
4	**Issue** Client Awareness of Recovery of FSP from deceased's estate During fieldwork we found that there is insufficient advice in place to inform	To avoid client uncertainty and ensure clients are making informed decisions processes should be reviewed to ensure that Client	M	**Action Owner:** [Redacted] **Management Response:** Guidance will be amended to highlight the	March 2021

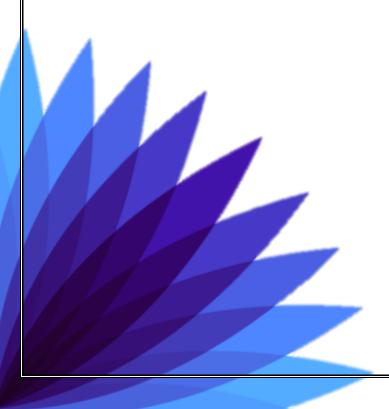| | clients at application stage that the payment of FSP is a loan payment rather than a grant payment and as such is due to be recovered, in part or full, from the deceased's estate.

Risk
A failure to have a robust and clear process in place when communicating with clients could lead to clients making uniformed decisions which could result in diminished service levels, an inability to recover amounts paid and reputational damage. | Advisors inform those applying for FSP that should the deceased have an estate, FSP will be recovered from this. | | advice client advisors give to clients at application stage. This is currently held within the FSP guidance but will be moved to a more prominent location. A reminder and link to guidance will be issue to all FSP client advisors following this change. We will liaise with external content colleagues to ensure information on Gov.Scot is clear and concise. | |

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Internal Audit Report

Social Security Scotland 2020-21

Information Management

Directorate of Internal Audit and Assurance

Report Issue Date: 26 01 2021

Information Management

Assurance Category	Reasonable

Recommendations Profile	1 High	2 Medium	3 Low

Audit Information

Senior Internal Audit Manager:	[Redacted]
Internal Audit Manager:	[Redacted]
Internal Auditor(s):	[Redacted]
Date of fieldwork:	November – December 2020
Issue date of draft report:	8th January 2021
Issue date of final report:	26 January 2021

Report Distribution

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Audit Scotland*
[Redacted], Data Protection and Information Governance Lead
[Redacted], Corporate Records Manager
[Redacted], Freedom of Information Manager
[Redacted], Corporate Assurance Manager*

Final Report only

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Annexes

1. Executive Summary

1.1 We have provided an overall reasonable assurance opinion, which means we believe that the controls are adequate but require improvement. See Annex F for a full explanation of our assurance and recommendation categories.

1.2 Our review identified 1 high, 2 medium and 3 low recommendations. We have summarised below the key examples of good practice and improvement opportunities.

1.3 Good Practice Examples

- Social Security Scotland align many processes with The Scottish Government (SG) such as Freedom of Information (FOI) and Parliamentary Question (PQs) processes with supporting Social Security Scotland guidance being developed.
- A knowledgeable team is in place to administer Information Governance, with a continuous improvement approach adopted and processes in place to remain aware of changes and best practice.
- The Keeper of the Records has approved the Records Management Plan however note that a number of conditions are still to be met (see improvement opportunities).
- Good controls are in place for administering Freedom of Information requests and Parliamentary Questions processes and Freedom of Information masterclasses are undertaken by the Freedom of Information Manager to share knowledge on how to respond to requests.
- Physical security of information is considered by Social Security Scotland on an ongoing basis

1.4 Improvement Opportunities

- Scottish Government training relating to Information Asset Management has not been provided due to the pandemic and there is also a lack of management information to track completion of mandatory e-learning which could result in Social Security Scotland having training gaps and

inconsistent and non-compliant practices may develop across the organisation. (See recommendation one)

- The Records Management Plan was agreed on the basis of completing a number of conditions. The plan captures actions required however there is no formal process in place for tracking these to completion leading to risk of slippage. (See recommendation two)

- Social Security Scotland do not currently have any processes in place to monitor compliance with records management policies and procedures and legislative requirements. (See recommendation three)

- There are weaknesses in relation to arrangements for recording changes in Asset Managers and monitoring information assets falling due for review which could result in the Information Asset Register being inaccurate. (See recommendation four)

- There is a lack of long term out of hour disclosure request arrangements in place meaning Social Security Scotland may not have fit for purpose arrangements to manage high risk requests. (See recommendation five)

- Freedom of Information requests currently require three internal stages of approval which could reach six in complex cases. This could be unsustainable and cause delays long term if the number of Freedom of Information requests received increases. (See recommendation six)

2. <u>Introduction</u>

2.1 This review formed part of our planned audit coverage agreed by the Accountable Officer and noted by the Audit and Assurance Committee on 11th February 2020.

2.2 Information Management is a process whereby organisations ensure that they have adequate procedures and safeguards around the information they handle as part of their regular business processes. This is not solely within Information Technology parameters.

2.3 Social Security Scotland recognises that failing to ensure that there are adequate controls around information management is a key risk given the nature of Social Security Scotland's business.

2.4 The audit scope and key risks below have been developed through discussions with [Redacted], Data Protection and Information Governance Lead, [Redacted], Corporate Records Manager, and [Redacted], Freedom of Information Manager, on 11th September 2020 and our knowledge of Social Security Scotland and its objectives.

Scope

2.5 To evaluate and report on the controls in place to manage the risks surrounding Social Security Scotland's arrangements for Information Management. This includes an assessment of Social Security Scotland's arrangements for Records Management, Information Governance, Freedom of Information (FOI) and Disclosures.

2.6 We did not include within the review the data sharing agreements with the Department for Work and Pensions (DWP).

2.7 Remit **Item 1 – Policies, Procedures and Governance**
Key Risks:

- Policies and procedures do not align with relevant legislation and statutory guidance for Records Management, Information Governance, Freedom of Information and Disclosures.
- Inadequate governance arrangements and a failure to clearly define roles, responsibilities and accountabilities in relation to information management
- Lack of robust training and development around information management processes results in staff not having the appropriate training and skills to ensure compliance with existing mandatory procedures.

2.8   Remit **Item Two – Records Management and Information Governance**

Key Risks:
- Poor records management (hardcopy and electronic) policies and procedures result in data breaches and a failure to maintain accurate records of Social Security Scotland business.
- Lack of awareness of information/data assets held through Social Security Scotland could result in a failure to adequately protect the data and potential data breaches.
- Poor information handling and access protocols result in a failure to embed effective access controls leading to a failure to protect the integrity of information held by Social Security Scotland.
- Inadequate internal physical security and control processes, increasing the possibility that potential issues relating to effective information management are not detected.

2.9   Remit **Item 3 – Freedom of Information and Disclosure**

Key Risks:
- Failure to comply with statutory and regulatory requirements in relation to Freedom of Information
- Insufficient controls over data sharing with relevant third parties resulting in non-compliance.
- Failure to manage and respond to Parliamentary Questions effectively.

2.10   We assessed the controls actually in place against those we believe should be in place, based on: organisational policies and procedures; the legal and regulatory framework within which Social Security Scotland operates; and, leading industry and professional practices.

2.11   To ascertain the controls in place, we interviewed a number of managers and staff, and reviewed relevant documentation.

2.12   Our findings (which cover examples of good practice as well as improvement opportunities), implications and recommendations were fully discussed with relevant managers and staff during the review and at an exit meeting on 16 December 2020.

2.13   We are grateful for the co-operation received from all managers and staff involved in the process.

3.   <u>Findings</u>

3.1.   In this section of the report, we detail our findings, which include examples of good practice as well as improvement opportunities. Where improvement opportunities have been identified we have detailed the finding, described the impact / potential impact and made appropriate recommendations that are designed to be viable and realistic.

Policies, Procedures and Guidance

3.2.   Social Security Scotland align many processes with The Scottish Government (SG) such as Freedom of Information (FOI) and Parliamentary Question (PQs) processes. In addition, The Data Protection and Information Governance team (DP&IG) have adapted and developed their own suite of policies and procedures such as a Records Management Policy which has now been agreed with the Keeper of the Records.

3.3.   Whilst development of bespoke guidance for Social Security Scotland is a positive action, some of this guidance remains in draft or is still to be developed. This includes documents such as the Third Party Disclosure Policy, the Retention Schedule and the Information Governance Framework Policy. Some of these are required as part of the agreement to the Records Management Plan from the Keeper. An annual update to the Keeper of the Records is required which ensures the Data Protection and Information Governance team are focussed on completion of these outstanding documents. This includes consideration of the implementation of the National Records of Scotland (NRS) Maturity Model and having discussions scheduled with management to ensure they are on-board with the approach to implementing policies. Progress with completion of the documents has been hindered as a result of delayed recruitment due to the pandemic. However recruitment has now reconvened with clear plans in place to bring the teams capacity up to business needs.

3.4.   Completion of the outstanding documentation is essential, without such documentation in place there is an increased risk that legislative and regulatory requirements may not be adhered with and there may be inconsistent practices adopted across Social Security Scotland. However due to the evidence of ongoing work and ongoing recruitment campaigns we feel the risk of these documents not being completed and implemented is low and as such have not made a recommendation.

3.5.   Mailroom guidance on handling sensitive information is also in draft, however this has been highlighted within benefit specific reviews. As such, no further recommendation has been made in this report.

Information Management Team

3.6.   We evidenced a knowledgeable and skilled Data Protection and Information Governance team responsible for leading on Information Governance on behalf of Social Security Scotland. Colleagues within the team have sufficient business objectives to support this along with clear roles and responsibilities set out within the Records Management Plan.

3.7.   The team seek continuous improvement through membership of the Archives and Records Association and Information and Records Management Society to ensure that knowledge of information governance best practice is maintained. They also form part of internal groups such as the Digital Champions Network and People Survey Strategic Group to ensure the team have input to the wider organisation. The Records Management Team also led on co-ordination and improvement of the Information Management Support Officer (IMSO) role and have established an Information Management Support Officers network within Social Security Scotland.

Training

3.8.   Scottish Government colleagues were due to provide training to Social Security Scotland's Information Asset Owners and Managers. This training was postponed due to the pandemic. Records Management have been

actively trying to arrange virtual sessions with The Scottish Government to ensure skills are up to date and sufficient. Record Management should continue to review and push for training to be provided, if this becomes unachievable over the coming months, management should consider any training gaps and consider whether in-house refresher training/guidance could be provided.

3.9.   The Scottish Government requires that all staff across agencies complete mandatory Freedom of Information e-learning when joining the organisation, there is also a requirement for staff to complete data protection and management information e-learning annually, the Social Security Scotland Leadership Team and individual line managers are responsible for ensuring compliance of completion. There is currently no credible Management Information (MI) available to monitor compliance and therefore staff could have training gaps and may not be aware of or complying with requirements. (see recommendation one)

Records Management

3.10.   The Data Protection and Information Governance team have worked towards developing a Records Management Plan and Policy for Social Security Scotland, which was formally signed off by the Keeper of the Records in August 2020. The Records Management Plan is supported by a long term vision on shaping Records Management across the organisation.

3.11.   The Keeper of the Records has approved the Records Management Plan on the basis that a number of conditions are implemented. We noted the Records Management Plan captures timescales for implementing these conditions such as the establishment of a Retention Schedule. There is also a requirement for annual follow-up by the regulator on implementation of the plan and the Records Management Team have quarterly meetings with the senior owner of the Records Management Plan to feedback on progress. There is however no formal action tracker to track and document any slippage

and progress which would support the implementation of the plan. (see [recommendation two](#))

Processes for monitoring compliance

3.12.   With the establishment of a resourced Data Protection and Information Governance team and policies in their infancy it was noted that no formal processes to monitor compliance with Records Management requirements have been established. The Records Management Plan sets out an expectation and we are aware that following completion of the draft policies and guidance documents it is hoped that formal processes for monitoring compliance will be progressed. This includes activities to monitor use of the electronic filing systems, with the Information Management Support Officers network assisting with this. However there is a lack of formal action plans to monitor compliance across Social Security Scotland and arrangements to undertake checks once policies and guidance have been agreed to support evidencing compliance which would assist the annual review from the Keeper of the Records. (see [recommendation three](#))

Information Assets

3.13.   Social Security Scotland utilise The Scottish Government's Information Asset Register to record its Information Assets. From discussion it was noted that work is ongoing to improve management of information assets across Social Security Scotland. Development of an internal tracker to manage information assets is ongoing. The aim of this tracker is to identify when information assets are due for review and will also provide better management information, which the current Scottish Government Information Asset Register doesn't provide.

3.14.   Action is also being taken to create an Information Asset Approval Form which will create better linkage between the Asset Managers, those doing the day to day activities, and the Asset Owners, those with ultimate responsibility for the

information asset, and provide clarity to Asset Owners on what they have responsibility for.

3.15.   The Data Protection and Information Governance team are undertaking proactive work to capture Information Assets relating to the Chief Digital Office (CDO) who will form part of Social Security Scotland from April 2021.

3.16.   Functionality of The Scottish Government's Information Asset Register doesn't allow any change to be made to the individual assigned the role of Asset Manager in the register. This means that should the individual assigned as Asset Manager for an entry in the register leave or change roles, the record cannot be updated. Instead the current record needs to be deleted and a new record created with a new Asset Manager assigned. It was noted that there is no process established within Social Security Scotland to capture when an individual assigned as Asset Manager leaves or changes role so that proactive action can be taken to update the register. As such there is a risk that assets are registered on the system to Asset Managers who are no longer within the role and therefore the register is inaccurate. (see recommendation four)

3.17.   Although we found no instances of assets that were overdue for review, there were assets approaching their review date. The Scottish Government system provides an alert to the Information Asset Owner when review is falling due. However there is no similar alert for the Information Asset Manager, the officer who would usually update the system. We suggest formal processes are put in place for the ongoing monitoring of the Information Asset Register which will ensure that any assets due for review can be identified and updated timeously and ensure that the Information Asset Register is kept up to date. (see recommendation four)

Physical Security

3.18.   From our review we can confirm that physical security of information is considered by Social Security Scotland on an ongoing basis. We noted that

there are controls in place to prevent access to unauthorised individuals with building, IT and business specific arrangements such as mailroom security all in place. Currently these building access controls are managed by Scottish Government security colleagues.

3.19. Scottish Government policies are used in relation to clear desk and secure printing arrangements and Social Security Scotland have developed their own policies in relation to security.

3.20. For new property acquisitions security is considered as part of the business case, business area specifications are also taken into account.

Freedom of Information & Parliamentary Questions Processes

3.21. Scottish Government processes and systems are used for managing both Freedom of Information and Parliamentary Questions processes via the MiCase system, Scottish Government Parliamentary Questions Tracker and dedicated Social Security Scotland mailboxes.

3.22. As current Scottish Government systems do not provide sufficient management information, good practice was identified in the creation of a Social Security Scotland Freedom of Information tracker which is kept up to date and provides detailed information on progress of requests. The Tracker also allows for monitoring of compliance with the legislative timescales, as well as the types of requests received and who each request has been allocated to. This last has been beneficial at it allows the Freedom of Information team to track staff experience in responding to Freedom of Information requests. As Social Security Scotland has only been established for two years, individuals experience of responding to requests is still developing and being able to track this ensures the Freedom of Information team can tailor their support to each individual's needs.

3.23. Social Security Scotland to date have not received a high number of Freedom of Information requests, however we were able to confirm there is good

continuity of staff with the ability to respond to Freedom of Information requests. Five members of staff from each business area have been identified as Freedom of Information officers. These individual have then received relevant training in Freedom of Information to ensure they are aware of how to respond to requests.

3.24.   On-going masterclasses have been held by the Freedom of Information team to strengthen knowledge for those who respond to Freedom of Information requests covering topical areas of Freedom of Information processes and the Freedom of Information Act. The team also have development procedures in place for shadowing of inexperienced staff which will help Social Security Scotland's readiness for receiving increased numbers of requests.

3.25.   We undertook a review of a small sample of Freedom of Information requests to assess compliance with procedures and legislative requirements and no issues were identified.

3.26.   The Scottish Information Commissioner was invited along by the Data Protection and Information Governance team to a Social Security Scotland Executive Team meeting to share their vision and highlight the important factors in relation Freedom of Information. The Scottish Information Commissioner also praised last year's performance and this feedback was well received. Through interaction with the Scottish Information Commissioner this is demonstrating good practice and that the Data Protection and Information Governance team are being proactive with their engagement.

3.27.   Similar key controls were highlighted within the administration of Parliamentary Questions. There is a clear understanding of the approach to responding to Parliamentary Questions and timescales to be achieved. There is good continuity of staff with the ability to respond and a tracker in place to record the allocation of Parliamentary Questions so that this is shared across colleagues. A 'toolkit' has been developed by the Business Support team which is issued along with each Parliamentary Questions, and there is

appropriate peer support and networks to assist colleagues with their responses, with formalised sign off requirements.

Approval of Freedom of Information Requests

3.28.   We noted that there is an internal three stage approval process currently operating for the approval of all Freedom of Information requests prior to issue. This could require a further three stages of approval for complex cases if Cabinet Secretary or Special Adviser (SPAD) input is required.

3.29.   Although we recognise the level of scrutiny to be good practice for an organisation in its infancy in responding to Freedom of Information requests, management should consider the sustainability of the current arrangements, as the volume of requests are likely to increase. There is a risk the approval process could cause delay resulting in compliance with response timescales not being achieved. Going-forward the Freedom of Information team should ensure future planning for suitable experience and delegated authority processes which fit with the growth of benefits and the impact of Freedom of Information requests. (see recommendation five)

Disclosure Arrangements

3.30.   The Data Protection and Information Governance team manage disclosure requests from external parties, a key part of this process is having arrangements in place to ensure out of hour requests from law enforcement can be received.

3.31.   Social Security Scotland have put in place an interim solution to manage high risk, out of hour disclosure requests by identifying and processing security clearance for eight individuals ready to stand-up arrangements in January 2021, Recruitment is also on-going to resource a Disclosures team ahead of expecting a higher number of requests and a Third Party Disclosures Policy is in draft.

3.32. However work is required to scope out the arrangements and resource needed for a strategic solution which should be developed by Social Security Directorate (Programme) in consultation with Social Security Scotland. Social Security Scotland [Redacted] (see recommendation six)

4. **Action Plan**

No	Issue / Risk(s)	Recommendation	Priority (H/M/L)	Management Response / Action Owner	Action Due
1	Issue: Training Scottish Government training relating to Information Asset Management has not been received due to the pandemic. There is also a lack of management information to track completion of mandatory e-learning meaning Social Security Scotland could have training gaps and inconsistent and non-compliant practices could be established across the organisation. Risk: Lack of robust training and development around information management processes results in staff not having the appropriate training and skills to ensure	The Data Protection and Information Governance team should: a) Continue to review and push for the Information Asset training to be provided. If this becomes unachievable over the coming months, management should consider any training gaps and determine whether in-house refresher training/guidance could be provided. b) Follow-up on work progressing to improve management information on completion of mandatory Freedom of Information e-learning modules	L	a) Accepted. The Corporate Records Manager will continue to push for Information Asset Owner training to be delivered, in the first instance from the Scottish Government Data Protection Team. If this is not possible by the end of financial year 2020/2021, the Corporate Records Manager will investigate whether this training could be delivered in-house. b) Accepted. Discussions are ongoing with L&D	30 April 2021 30 June 2021

	compliance with legislative and regulatory requirements.	to ensure the Data Protection and Information Governance team have up to date and accurate management information to provide to leadership and ensure where completion is low appropriate action can be taken.	 	colleagues to explore how the current MI could be improved and what future steps can be taken in the L&D space to put in our own recording system for completions of FOI e-learning. Where completion is low we will share MI data with Deputy Directors to allow actions to be agreed. We will compliment this with communications activities.	
2	Issue: Records Management The Records Management Plan was agreed on the basis of completing a number of conditions. The plan captures actions required however there is no formal process in place	Records Management should establish an action tracker to track progress to completion of the Records Management Plan. This should be reported internally to ensure those with responsibility for	**M**	Accepted. While the Records Management Plan contains all planned improvement actions, drawing these out into a separate records	30 April 2021

	for tracking these to completion leading to risk of slippage. Risk: Poor records management (hardcopy and electronic) policies and procedures result in data breaches and a failure to maintain accurate records of Social Security Scotland business.	Information Management are aware of progress and action can be taken where slippage occurs.		management maturity model template would create an effective business tool to monitor progress. This will then be shared in a quarterly meeting with the Senior Officer responsible for the Records Management Plan (Deputy Director of Operations) to make them aware of progress and to identify remedial action if slippage occurs.	
3	Issue: Monitoring Compliance Social Security Scotland do not currently have any processes in place to monitor compliance with records management policies and procedures and legislative requirements.	As part of the implementation of the Records Management Plan management should establish relevant processes for monitoring and reporting on compliance with its requirements.	M	Accepted. As mentioned under Action 2, the Corporate Records Manager will develop and implement a records management maturity model which will be used	30 April 2021

	Risk: Non-compliance with relevant policies and procedures in relation to records management which could lead to issues in relation to the management of information and non-compliance with relevant legislative and regulatory requirements which could result in financial penalties and reputational damage.			to monitor and report on compliance with the Records Management Plan internally and externally. On each anniversary of the agreement of the Records Management Plan by the Keeper, we will be invited to submit an update on progress to the Keeper.	
4	Issue: Information Assets There is no formal process for ensuring the Information Asset Register is kept up to date in relation to changes in Asset Managers. There is currently no formal process for the ongoing monitoring of the Information Asset Register to ensure	Data Protection and Information Governance team should ensure a process for capturing instances where individuals in Asset Manager roles move or leave to ensure appropriate action can be taken to update the Information Asset Register.	L	a) Accepted. The DP&IG Team will continue to raise awareness with Information Asset Managers of the need to keep the Team informed of changes. The Team will also introduce a bi-monthly check in with	a) 31 March 2021

that any assets due for review are identified and updated timeously and ensure that the Information Asset Register remains up to date. Risk: Insufficient processes for maintaining the Information Asset Register could lead to a lack of awareness of information/data assets held throughout Social Security Scotland and could result in a failure to adequately protect the data and potential data breaches.	A formal process for the ongoing monitoring of the Information Asset Register and alerting officers responsible when a review date is approaching should be established.		Information Asset Managers to check that they are still in the role. The team will also explore other ways in which changes can be more easily monitored, such as a new Information Asset Register tool. b) Accepted. A process is under development to allow better monitoring of the Information Asset Register and informing Information Asset Managers when the review date is approaching. This tracker	b) 31 March 2021

				will be overseen by the DP&IG Team.	
5	Issue: Disclosure Arrangements There is a lack of long term out of hour disclosure request arrangements in place meaning Social Security Scotland may not have fit for purpose arrangements to manage high risk requests. Risk: An inability to respond appropriately to disclosure requests.	The Data Protection and Information Governance team should liaise with The Scottish Government Programme Directorate to research, develop and agree a scope and timescale of arrangements needed which are fit for purpose to ensure sufficient Disclosure arrangements are in place in time for stand-up of the implementation of disability benefits.	**H**	Accepted: The DP&IG Team have been engaging with SG Programme Directorate since early 2020 and will continue to engage to agree scope and timescale, escalating as necessary.	30 Nov 21
6	Issue: Approval Processes of Freedom of Information Requests Freedom of Information requests currently require three internal stages of approval which could reach six in complex cases. This is currently manageable and will assist	Management should consider the sustainability of the current approval process and ensure going forward the process for approving Freedom of Information responses is appropriate with suitably experienced colleagues	**L**	1) Accepted: The DP&IG will put in place arrangements to capture data to inform options to reduce the timescale required for clearance.	31 July 21

	with development of staff knowledge and experience in responding to Freedom of Information requests. However this could be unsustainable and cause delays long term if the number of Freedom of Information requests received increases. Risk: Failure to comply with statutory and regulatory requirements in relation to Freedom of Information Act	with any required level of delegated authority in place to undertake this.		2. We have instigated bi-weekly training for case handlers to increase the confidence that our leaders have in the considerations and decisions taken when responding to requests.	Ongoing

Definition of Assurance and Recommendation Categories

Assurance

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.

Recommendations

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.

Glossary of Terms

Freedom of Information (FoI)	The Freedom of Information (Scotland) Act 2002 was an Act of the Scottish Parliament passed in 2002. It covers public bodies over which the Scottish Parliament has jurisdiction and came into force at the beginning of 2005. The Act makes provision for the disclosure of information held by Scottish public authorities or by persons providing services for them; and for connected purposes.
Parliamentary Questions (PQs)	Parliamentary questions are one way in which members can obtain factual and statistical information from the Scottish Government or the Scottish Parliamentary Corporate Body (SPCB).
National Records of Scotland	National Records of Scotland (NRS) is a non-ministerial department of the Scottish Government responsible for civil registration, the census in Scotland, demography and statistics, family history and the national archives and historical records.
Keeper of the Records	The Keeper of the Records of Scotland is another of the statutory titles of the Chief Executive of the National Records Scotland. The Keeper of the Records of Scotland is responsible to the Scottish Ministers for the management of certain functions of the National Records Scotland, and to the Lord President of the Court of Session for the efficient management of the court and other legal records in Scotland.

Scottish Information Commissioner	The independent public official responsible for promoting and enforcing Scotland's freedom of information (FOI) law.
Information Management Support Officers	Information Management Support Officers provide advice on information management to colleagues in their business area. They are also given extra permissions for the electronic record and document management (eRDM) system.
Special advisers (SPADs)	Officers who provide political advice to the First Minister and Scottish Cabinet across all portfolio areas. They work closely with ministers, directorates and outside stakeholders to provide accurate and current information to help deliver Scottish Government goals.