



Social Security Scotland  
Tèarainteachd Shòisealta Alba

# Framework Document

1 September 2018

Dignity,  
fairness,  
respect.

## Ministerial Foreword

Social Security Scotland is an entirely new public service. This isn't the transfer or transformation of something that already exists – we are building this from scratch and doing so with those who will use the service themselves.

The creation of this new service presents us with a huge opportunity. It enables us to deliver something that is not just a bit better but something that is great in its own right - something that we can all feel proud and protective of and, importantly, protected by.



The starting place to create this new service was the Social Security (Scotland) Act. A significant amount of effort was invested in listening to people and working with them to make sure that we had strong legislation as the foundations for what we do going forward.

These foundations are now in place and we are working to put the principles set out in the Act into practice. This Framework Document helps to articulate the way that Scottish Ministers, the Scottish Government and Social Security Scotland intend to do this.

We must ensure that the people who are entitled to this vital support get the right amount of money paid into their bank account at the right time. To do this we need to make sure that we manage the transfer of powers in a safe and steady way and that we have the appropriate governance, accountability and structures in place to do just that.

Social Security Scotland is an Executive Agency, which means that the Agency is accountable to Ministers, and Ministers are accountable to Parliament. I fully expect that Parliament will be rigorous in their scrutiny and it is right that they should do so.

Our clear accountability framework will also help the 1.4 million people in Scotland who will, in due course, be receiving support from Social Security Scotland, to understand who is responsible for ensuring that their payments arrive on time and at the right amount. These people will be the final arbiters on whether we are doing things right or getting them wrong, and if there are areas where we can improve, then I want to hear about them.

With that in mind, this document makes clear that we will continue to operate in the same open, transparent and consultative manner that has been the hallmark of our work to date. We will also build on our existing working relationships with a wide range of organisations, to ensure that we are delivering the best service to people accessing support.

Alongside delivery of the right payment at the right time, there must be an improved experience for people from their first payments. We need to ensure we have the right resource in place and create a culture from day one that has dignity, fairness and respect at its core. This Framework sets out the steps we are taking to achieve this.

Key to that culture will be continuous improvement. We will deliver a better service from the outset. However, this will not be the limit of our aspirations. We will continue to learn and develop and we have designed this Framework to allow us to do just that.

This is important because, in line with accepted best practice for large-scale programmes, we are delivering our new public service incrementally.

This document reflects this phased approach and acknowledges that Social Security Scotland will take on additional duties and responsibilities in due course, as its services develop and grow until we are delivering all eleven of the benefits to be devolved – and possibly more.

We only have one chance to do things for the first time – and I believe this document demonstrates that we are taking that chance, to deliver something that is not just a bit better but something that is great. I trust that all those who come through our new Agency's doors in the future will agree.

A handwritten signature in black ink, appearing to read 'S Sille'.

Shirley-Anne Somerville

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## Status

1. Social Security Scotland is an Executive Agency within the Scottish Government. This Framework Document sets out the detailed accountability and governance framework for the Agency, and the context for the Agency's relationship with Scottish Ministers and core Scottish Government directorates.
2. The Agency commenced activity as an Executive Agency of the Scottish Government on 1<sup>st</sup> Sept 2018. The Agency is responsible for the administration of devolved social security benefits for people in Scotland. Part 3 of the Scotland Act 2016 gave the Scottish Parliament the powers to create devolved benefits and the Social Security (Scotland) Act 2018 provides for types of assistance that will be created using those powers.

## Purpose

3. Social Security Scotland will deliver its strategic objectives and carry out functions, including functions required of it by Ministers in fulfilment of their statutory duties under the Social Security (Scotland) Act 2018 ("the 2018 Act"), in line with the Scottish Government's Purpose and Values<sup>1</sup>.
4. The Purpose and Values are supported by 11 National Outcomes. The social security system, aligned with other public services, should make a direct and significant contribution to several of these, most notably:
  - We respect, protect and fulfil human rights and live free from discrimination;
  - We tackle poverty by sharing opportunities, wealth and power more equally; and,
  - We live in communities that are inclusive, empowered, resilient and safe.
5. Within the overall framework of the Scottish Government's Purpose and Values, and within the context of the duty on Scottish Ministers to create a Fairer Scotland, Social Security Scotland will operate in accordance with: the Scottish social security principles, as set out in section 1 of the 2018 Act, the requirements of the Scottish Social Security Charter, and the legislative framework for the Scottish social security system established through the 2018 Act. The 2018 Act transposes the eleven social security benefits devolved through the Scotland Act 2016 onto a Scottish legislative platform, allowing Scottish Ministers to shape, and adhere to, a distinctly Scottish social security system, to be administered by the Agency on their behalf.
6. In establishing the legislative framework for the Scottish social security system, the 2018 Act treats the Scottish Ministers and Social Security Scotland as being of the same 'legal identity'. This is in-line with the Outline Business Case for the Agency for social security in Scotland<sup>2</sup> which notes that, "Ministers will play a role

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<sup>1</sup> <http://nationalperformance.gov.scot/>

<sup>2</sup> See: <http://www.gov.scot/Resource/0051/00517239.pdf>, section 4.5.4

in setting out the remit for the Agency and it is expected that this will be an ongoing process where the remit is subject to change in response to evolving priorities”. Both the 2018 Act and this Framework Document, therefore, assume that, a) Ministers will set the remit for Social Security Scotland, and b) that the remit may change over time.

7. The 2018 Act places a number of statutory duties on Ministers. For example, Ministers must, “give an individual whatever assistance of a type described in Chapter 2 the individual is entitled to be given under a determination of the individual’s entitlement to assistance<sup>3</sup>”. The 2018 Act also makes provision for certain statutory functions which Ministers may carry out in pursuance of their statutory duties. For example, when Ministers require further information in order to satisfy themselves about any matter material to the making of the determination, they “may request that the individual provide them with the information within such period as they specify<sup>4</sup>”.
  
8. As above, because Ministers and Social Security Scotland share the same legal identity, the Agency may carry out any and all duties and statutory functions placed on Ministers under the 2018 Act. In each case, Ministers have determined which duties and functions the Agency will carry out. This document captures that determination. A full list of the statutory duties and functions which Ministers have agreed will be carried out by Social Security Scotland is, therefore, appended at Annex C. In summary, the main functions that the Agency will carry out, in fulfillment of its statutory duties are:
  - To provide advice and information on benefits under the Scottish social security system and encourage people to take up the benefits that they are entitled to, receive the support that they are due;
  - To support and promote the uptake of benefits amongst key groups;
  - To assess entitlement and pay the social security benefits for which it has responsibility accurately, securely and on time;
  - To process benefit(s) reviews and redeterminations, and submit information relevant to appeals, in respect of the benefits administered by the Agency;
  - To prevent, detect, and take action in respect of benefit fraud, recovering as appropriate;
  - The continuous improvement of policies, processes and systems, demonstrating efficiency and value for money, and putting the user experience first; and
  - Operational policy (implement the policy decisions of Scottish Ministers, developing and deploying necessary adjustments to operational policy; advise Ministers on the operational policy implications of policy decisions under consideration as appropriate).
  
9. As outlined above, it is expected that the list of statutory duties and functions which Ministers have agreed will be carried out by Social Security Scotland will be amended over time. In particular, it is assumed that further duties and

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<sup>3</sup> See; [http://www.parliament.scot/Social%20Security%20\(Scotland\)%20Bill/SPBill18BS052018.pdf](http://www.parliament.scot/Social%20Security%20(Scotland)%20Bill/SPBill18BS052018.pdf), s.8

<sup>4</sup> Ibid, s.30(1)

functions will be added in due course, as required by regulations to be made under the 2018 Act.

10. In each instance, when Ministers determine that the Agency will carry out additional duties and functions (or if they determine that the Agency will no longer carry out duties or functions which it is, at that time, responsible for), that determination will be captured in the form of an updated Framework Document, which will be published in the same form and made available in the same way as this initial version.
11. Detailed targets and objectives, which will explain how Social Security Scotland will carry out its functions at an operational level, how its performance will be measured, and how its fulfilment of its statutory requirements will be reported on and accounted for, are provided in the Agency's corporate and annual business plans. These will also take account of the Scottish social security principles and the requirements of the Social Security Charter.

## Roles and Responsibilities

12. The roles and responsibilities of Scottish Ministers, the Director General for Organisational Development and Operations (Portfolio Accountable Officer), the Agency Chief Executive (Agency Accountable Officer), and the Senior Management Team are set out below.

### Scottish Ministers

13. Scottish Ministers are ultimately accountable to Parliament for the functions and performance of the Agency.
14. The Cabinet Secretary for Social Security and Older People is responsible for determining the overall policy and resources framework within which the Agency operates. Operating within that framework, the Cabinet Secretary also maintains oversight of the activities of Social Security Scotland, including:
  - Monitoring the performance of the Agency and holding the Chief Executive to account for Agency performance;
  - Taking decisions within the policy context under which the Agency operates and, as appropriate, agreeing draft Regulations, relating to benefits and schemes for which the Agency has delivery responsibility, for consultation and laying;
  - Setting the Agency's strategic objectives and related performance targets;
  - Approving corporate and business plans, including performance targets and measures;
  - Setting the budget for the Agency;

- Receiving the annual report and audited financial accounts from the Chief Executive prior to them being laid before the Scottish Parliament; and
- Approving this and future Agency Framework Documents and ensuring that they are consistent with the portfolio's policy and resources framework.

## Director General

15. The Director General for Organisational Development and Operations is the Accountable Officer for the portfolio of which the Agency forms a part. The Portfolio Accountable Officer has delegated some of her authorities and responsibilities to the Director for Social Security. These delegations are clearly defined at paragraph 18. The Portfolio Accountable Officer delegates the Agency Accountable Officer responsibilities to the Agency Chief Executive and these are clearly defined at paragraphs 19-22.

16. Responsibilities of the Portfolio Accountable Officer include:

- Supporting Ministers in the discharge of their duties towards the Agency, including in agreeing the Agency's strategic objectives and related performance targets and outcomes; agreeing the corporate and business plans;
- Ensuring the working relationship between Chief Executive and Ministers is open, transparent, healthy and effective;
- Ensuring that the Agency objectives and performance contribute to and are part of the Portfolio as a whole; and are aligned to the Government's Purpose and Values as set out in the National Performance Framework<sup>5</sup>;
- Ensuring that there is a clear framework for strategic performance improvement and management of the Agency's work; providing support and constructive challenge to ensure that the Agency is high performing and continuously improving; and ensuring that operational accountability is being exercised properly;
- Monitoring the financial performance, operational effectiveness and risk management arrangements of the Agency on the basis of information and advice from the Chief Executive and from Scottish Government ("SG") Finance, seeking clarification on any matter as and when required;
- Approving matters not covered by the delegated authority arrangements set out in the Agency Framework Document;
- Ensuring the Agency is taking steps to improve its operating efficiency, including through participation in collaborative procurement and shared service arrangements;
- Promoting integration and organisational alignment between the Agency and the SG as appropriate, e.g. by involving the Agency Chief Executive in portfolio management arrangements; holding regular meetings with the Chief Executive; ensuring the Chief Executive is aware of SG-wide strategic developments and corporate decisions impacting on the Agency; and

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<sup>5</sup> <http://www.gov.scot/About/Performance/purposestratobjjs>

ensuring that the position of the Agency is taken into account by relevant SG policy decisions;

- Representing the interests of the Agency within the wider SG, ensuring the SG has due regard for the advice provided by the Agency and ensuring the Agency Chief Executive is aware of SG-wide strategic developments and corporate decisions impacting on the management or operations of the Agency and that, where appropriate, SG-wide corporate services are available to support and facilitate the work of the Agency;
- Performance appraisal of the Chief Executive, taking account of the organisational performance of the Agency as well as individual performance as Chief Executive;
- Ensuring that the Chief Executive is briefed on those issues which may affect the Agency's operations;
- Ensuring that the design and continuous development of the social security system in Scotland is managed in conjunction with the Agency.

17. The Portfolio Accountable Officer has delegated some of his/her responsibilities in respect of the Agency to the Director for Social Security.

18. The Director for Social Security will act in the capacity of a Portfolio Sponsor<sup>6</sup> in representing the respective interests of the Agency within Scottish Government and to Scottish Ministers. The Portfolio Sponsor of the Agency will:

- advise Ministers on the strategic direction of the Agency in the context of wider SG objectives;
- agree with the Chief Executive a framework for strategic performance management of the Agency;
- lead discussions with SG Finance on Agency funding allocations;
- advise Ministers on their response to strategic performance information;
- advise the Chief Executive on steering the Agency's activities to ensure that they most effectively support the delivery of SG objectives; and
- ensure that the Agency has the delegations and authorities necessary for effective delivery and continuous improvement.

## Chief Executive

19. The Chief Executive is a member of the Senior Civil Service and is the Agency's Accountable Officer. The Chief Executive is accountable personally to Scottish Ministers and to the Scottish Parliament for the effective and efficient operation of the Agency and for effective financial management. He/she is responsible for the management of the Agency as a high performing and continuously improving best value organisation, and is directly accountable to the relevant Director General (as Portfolio Accountable Officer), the Permanent Secretary (as Principal Accountable Officer) and to Scottish Ministers on a day to day basis. The Cabinet Secretary for Social Security and Older People and the Chief Executive of Social Security Scotland meet on a monthly basis.

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<sup>6</sup> Previously known as 'Fraser Figure'.

20. Detail of Accountable Officer arrangements in respect of the Agency are set out in paragraphs 30-38.

21. As part of the Organisational Development and Operations portfolio, and the Scottish Government Senior Civil Service, the Chief Executive will ensure that the Agency works with other parts of Government in support of the achievement of the strategic objectives and national outcomes. The Chief Executive and Director General share a mutual responsibility for ensuring an effective relationship which allows each to discharge their responsibilities. The Chief Executive will carry out his/her duties in a way which supports the Portfolio Accountable Officer.

22. Key responsibilities of the Chief Executive are:

- Leadership
  - In delivery of the Agency's functions, as determined by Scottish Ministers;
  - Providing advice directly to, and working closely with, Scottish Ministers on all matters relating to the Agency's functions;
  
- Financial
  - Being Accountable Officer for Agency funds, both benefit payments and operating costs, and to deliver organisational or operational change;
  - Ensuring that all relevant financial considerations and Scottish Government guidance, including issues of propriety, regularity and value for money, are taken into account throughout the Agency's business;
  - Providing support to the Director General, including assurance about the financial performance and operational effectiveness of the Agency, and risk management arrangements in place at the Agency. These arrangements include the establishment of an appropriately experienced Audit and Assurance Committee to advise the Chief Executive on these matters;
  - Preparing an Annual Report and Accounts for the Agency as directed by Scottish Ministers. In signing these accounts, the Chief Executive takes personal responsibility for their proper preparation; and
  - Ensuring Best Value in both front line delivery and corporate support functions of the Agency, including use of collaborative procurement and shared service arrangements where participation offers value for money for the Agency and the wider public purse.
  
- Managerial
  - Management and development of staff: ensuring they have the tools, expertise and resources required for the Agency and the rest of the Scottish Government to deliver successfully, and supporting their well-being;
  - Being responsible for the efficient and effective operation and financial management of the Agency and for performance against key targets;
  - Setting in place appropriate operational structures, business systems and procedures, including systems for financial management and control, internal audit and risk management arrangements;
  - Responding to Parliamentary Committees on matters within the Agency's responsibilities, whether in day to day support of Scottish Ministers or directly as Accountable Officer;

- Replying to correspondence from MSPs (or other elected representatives where appropriate) on operational and contractual matters within the Agency's responsibilities; and otherwise supporting Scottish Ministers by preparing Ministerial briefing, responses to Ministerial correspondence and written or oral Questions from MSPs in the Scottish Parliament; and
- Keeping this Framework Document under review, discussing proposed changes with the Director for Social Security.

23. Delivery of these responsibilities is supported by the provision of the key supporting services outlined in paragraphs 54-58.

### Internal governance structures

24. The Agency's key internal governance structures are the Agency Senior Leadership Team, the Agency Executive Advisory Body, and the Agency Audit and Assurance Committee.

25. The Agency's Senior Leadership Team consists of the Chief Executive and the most senior staff of the Agency.

26. The Agency Chief Executive is supported in his/her role by an Executive Advisory Body ("the Body"). The Body is chaired by the Chief Executive and is advisory in status. It is composed of the Agency's Senior Leadership Team alongside six non-executive members. The non-executive members perform an important role in offering constructive challenge and advice to the Chief Executive on Agency strategy and effective governance.

27. The role of the Body is to:

- Provide strategic advice, scrutiny, and constructive challenge to the Chief Executive and the management team;
- Encourage performance improvement and promote good governance;
- Help ensure the Agency delivers on its purpose and principles underpinning the delivery of social security in Scotland,
- Provide independent advice on risk and governance.

28. As its operations grow in scale, the Agency may establish standing committees to support the work of the Body.

29. The activity of the Agency is reviewed by an Audit and Assurance Committee, which takes an independent and objective view of the Agency's activity in line with the Audit and Assurance Committee handbook. The terms of reference of the Audit and Assurance Committee are set out in Annex D.

## Accountable Officer Arrangements

30. The 'Memorandum to Accountable Officers for parts of the Scottish Administration'<sup>7</sup> sets out the roles and responsibilities of Portfolio Accountable Officers and Agency Accountable Officers in detail.
31. The Permanent Secretary of the Scottish Government is the Principal Accountable Officer for the Scottish Administration. He/she has designated the Director General Organisational Development and Operations as Accountable Officer for the Social Security and Polder People portfolio and the Agency Chief Executive as the Agency's Accountable Officer.
32. The Chief Executive signs the accounts for the Agency, which cover the Agency's benefit payments and operating costs. The Chief Executive also provides such information and assurances as is necessary to enable the consolidated accounts of the Scottish Government to be signed off.
33. The Chief Executive is responsible for the prudent management of the Agency's resources, for the propriety and regularity of its expenditure and receipts, and for ensuring that the Agency observes relevant guidance issued by Scottish Ministers.
34. The Chief Executive and DG Organisational Development and Operations in their Accountable Officer roles may be summoned to appear before the Social Security Committee and the Public Audit and Post-Legislative Scrutiny Committee of the Scottish Parliament on the discharge of their responsibilities. Where a Committee's interest is confined to the day to day operations of the Agency, Scottish Ministers will normally regard the Chief Executive, who will call on such specialist or technical support as he/she may require, as the person best placed to appear on their behalf.
35. The Agency Chief Executive is accountable to the Scottish Parliament for ensuring that the Scottish social security system is administered properly, so that the correct amount of money is paid to the correct people at the correct time, in line with the policies set out by Scottish Ministers. Ministers are ultimately responsible both for policy and the operational administration of the Agency, as set out in the Scottish Public Finance Manual (SPFM).
36. The Chief Executive will be responsible for ensuring that adequate systems of internal control are maintained by Social Security Scotland, including appropriate counter-fraud measures designed to prevent, deter, detect, investigate and take enforcement action against internal and external fraud. The Chief Executive shall ensure such controls are set out clearly in a fraud policy statement, in line with the counter-fraud principles set out in the SPFM.
37. DG Organisational Development and Operations is accountable to the Scottish Parliament for strategic oversight and policy development activity in relation to

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<sup>7</sup> <http://www.gov.scot/Topics/Government/Finance/spfm/Accountability/aomemo>

social security policy, as the Accountable Officer for the area of government which will spend resources on these areas. The Agency will have an interest and contribution to make on strategic policy, and there is an expectation that relevant officials will be consulted. The Agency will be responsible for operational policy decisions. Where these operational decisions are sufficiently high profile, the expectation is that relevant Scottish Government officials be involved in developing the approach to these decisions.

38. The Chief Executive will be responsible for leading discussions with SG Finance on funding allocations for the Agency's operational activities and for benefit payments through the corporate spending review and budget-setting processes. The Chief Executive will also be responsible for ensuring timely and accurate financial reporting to SG Finance, and that management information and accurate forecasts are produced to support the SG's financial management processes. The Chief Executive will be responsible for ensuring that processes are in place to meet the requirements of the Scottish Fiscal Commission with regard to producing and scrutinising forecasts, as well as providing the relevant information for the production of the SG Consolidated Accounts, the SG's Medium Term Financial Strategy, the Whole of Government Accounts, and other documents and publications as required.

## Financial Regime

39. The Agency is funded from the Scottish Government's Social Security and Older People portfolio budget which is proposed by Scottish Ministers as part of the budget setting process, including spending reviews, and authorised by Scottish Parliament through the Annual Budget Act.
40. The Agency will work closely with the Social Security Directorate to identify and plan for the Agency's operating costs. There will be separate disclosure of benefits and operating costs in the Budget Act.
41. The financial delegations for Social Security Scotland are set out in Annex B. Within these, the Agency can receive receipts, commit to spend (in accordance with procurement legislation and guidance) and make payments subject to the limitations set out in Annex B.
42. The Agency maintains a system of delegated authority which aligns with the Scottish Government's Scheme of Delegation. This covers internal structures and working relationships, the delegation process, internal controls through the certificate of assurance process and areas of financial responsibility and delegated authority.
43. The Chief Executive is responsible for ensuring that financial procedures comply with guidance issued by the SG Directorate for Financial Management and the Scottish Procurement and Commercial Directorate. The Agency is expected to comply with the requirements of the SPFM and other relevant guidance. The Agency will also put into effect any relevant recommendations of Scottish

parliamentary committees or other parliamentary authority accepted by the Scottish Government. The Chief Executive should consult and engage with the relevant core SG Finance Business Partner on an ongoing basis, and will seek their prior approval for any novel, contentious, repercussive or politically sensitive financial transactions.

44. The Agency operates financial systems and management arrangements which provide assurance as to the regularity, propriety and value for money in the stewardship of public funds. All items of expenditure and receipts should meet the fundamental requirements of propriety and regularity, according with relevant legislation, the relevant delegated authority, and the SPFM. All financial management processes are subject to appropriate control measures to mitigate the risk of fraud or inadvertent error, and these will be subject to regular review to maximise effectiveness.
45. It is required that the Agency will closely consult with the SG Directorate for Financial Management as it develops, implements and operates the necessary financial management arrangements and financial processes to enable robust strategic and in-year financial management and that the Agency has the necessary arrangements in place to provide the SG Directorate for Financial Management with the complete, accurate and timely information it requires to plan for and manage the demand-led benefit expenditure, monitor the Agency's expenditure, ensuring that its financial transactions are adequately reflected in the SG's consolidated accounts.
46. The Agency has arrangements (including a policy statement and response plan) to ensure that it is well placed to counter fraud in line with the SPFM taking into account the Scottish legislation for social security benefits. All financial management processes are subject to appropriate control measures to mitigate the risk of fraud or inadvertent error, and these will be subject to regular review to maximise effectiveness.
47. The Chief Executive shall appoint a designated officer to act as the main signatory for confirmation of the quarterly VAT return. The signatory shall confirm that the Agency has appropriate systems and processes in place with regards to VAT compliance to allow the Agency's element within the Scottish Administration VAT return to be submitted.
48. The Agency publishes information on expenditure as required by the SPFM and Ministers, including details of payments in excess of £25,000 and electronic Purchasing Card transactions of £500 and above.

## Audit

49. The Chief Executive is responsible for the Agency's internal audit mechanisms, in accordance with the objectives and standards laid down in the Government Internal Audit Manual<sup>8</sup> and in a way which demonstrates best value for money.
50. The Agency has an Audit and Assurance Committee with a membership composed of at least three non-executive or independent external members. The Committee is chaired by a non-executive member, and at least one member will have significant financial experience. The terms of reference of the Audit and Assurance Committee, including its role and authority delegated to it by the Chief Executive, are set out in Annex D.
51. The Committee is responsible for drawing any significant matters to the attention of the relevant DG Quarterly Assurance meeting and the Scottish Government Audit and Assurance Committee, for example in instances where issues may depend upon factors which are beyond the control of the Agency or have implications for the operation of the Scottish Government and its public bodies more generally.
52. The Director General/Portfolio Accountable Officer reserves the right to have appropriate representatives (e.g. Internal Audit) undertake any work required to provide independent assurance of the Agency's management and control, if he or she considers it necessary.
53. The Agency is subject to external audit by the Auditor General for Scotland (AGS) or by auditors appointed by the AGS.

## Analysis

54. Government Statistics, Social Research, and Operational Research Service analysts are responsible for publishing social security statistics and delivery focused research on the devolved benefits, as well as administrative resource forecasts.
55. The Agency's statisticians manage statistical data collections, assess data quality and improve it where necessary, and provide statistical publications relating to the devolved benefits. They liaise with users of the statistics, including Social Security Directorate in core Scottish Government, to ensure the published data meets stakeholders' needs for relevant and timely data, providing expert advice and interpretation of the statistical data. Alongside this, a programme of citizen and staff insight is undertaken and published by Agency social researchers.
56. Administrative resource forecasts (eg. staff, estates) are provided by Agency operational researchers, including Agency staff and non-staff costs. Core Scottish Government analysts are responsible for providing analytical support for

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<sup>8</sup> <https://www.gov.uk/government/publications/public-sector-internal-audit-standards-good-practice-guidance>

policy development, such as modelling policy options with regards to devolved benefits, providing support for Scottish Government Finance by developing and maintaining forecasting models for demand-led spend, as well as taking forward a programme of evaluation of policies within the devolved social security area in relation to policy outcomes. Scottish Government will provide Agency analysts with forecasts for caseloads and inflows for devolved benefits to support their forecasting of administrative resources.

57. The Scottish Fiscal Commission has the responsibility to produce the official demand-led spend forecasts for devolved benefits and Scottish Government has a role in providing a challenge function.
58. The drafting and laying of social security related secondary legislation, including that which sets the rate at which benefits will be paid, will be led by the Directorate for Social Security. This will include the statutory duty to review each year the rates of devolved assistance for the effects of inflation. The Directorate for Social Security and the Agency will work together to ensure that social security secondary legislation which is laid before Parliament is fit for purpose.

## Corporate and Business Planning

59. The Chief Executive will prepare and submit for approval to the Scottish Ministers a Corporate Plan and Annual Business Plan.
60. Approval of the Corporate Plan by the Scottish Ministers constitutes the high level authority for the Chief Executive to conduct the operations of the Agency during the Plan's period (normally 3 years), while taking account of Scottish Ministers' oversight of the Agency's work. It forms the basis against which the Agency's performance will be judged during that period.
61. The Corporate Plan will set out the Agency's strategic aims, objectives and targets, high level performance indicators. It will give an overview of how it will deliver these over the Plan's period in line with the Scottish Government's Purpose, Values, and National Outcomes set out in the National Performance Framework. It will also contain the Agency's policy statements on resource management (including Efficient Government) and other corporate issues such as equalities and information management.
62. Approval of the Annual Business Plan by the Scottish Ministers constitutes the authority for the Chief Executive to conduct the operations of the Agency during that year. It forms the basis against which the Agency's performance will be judged for the Plan period, but does not constrain Ministerial oversight of the work of the Agency.
63. The Annual Business Plan will set out:
  - The year's business targets, milestones and performance indicators required for the Agency to deliver the objectives set out in the Corporate Plan;

- Any additional activity agreed by the Scottish Ministers which the Agency must deliver during the Business Plan period, subsequent to publication of the Corporate Plan; or other changes which influence the Agency's ability to deliver;
- Proposed operating cost requirement for the Agency;
- Proposed current expenditure requirements;
- Proposed capital investment programmes; and
- Any additional information which Scottish Ministers require.

64. If policy or circumstances change significantly in the course of the year, the Scottish Ministers or the Chief Executive may propose revisions to the Annual Business Plan, including changes to key targets and financial resources. Any revisions will be decided by the Scottish Ministers after consultation with the Chief Executive.

65. The Agency's Corporate and Business Plans may be combined, will be published on the Agency's website, and will be made available on request.

## Risk Management

66. The Chief Executive is responsible for embedding arrangements for identifying, assessing and managing risks. Risk management is closely linked to the business planning process. There is a considered choice about the desired risk profile, taking account of the Agency's legal obligations, ministers' policy decisions, Agency business objectives, and public expectations of what the Agency delivers. The management of risk is reviewed regularly to monitor whether or not the risk profile is changing, to gain assurance that risk management is effective, and to identify when further action is necessary. There is regular review of whether risks still exist, whether new risks have arisen, whether the likelihood and impact of risks has changed, report significant changes which adjust risk priorities, and assurance on the effectiveness of control.

67. The overall risk management process is reviewed at least once a year to deliver assurance that it remains appropriate and effective.

68. The Agency's Audit and Assurance Committee and the assurance and advisory work of internal audit are key parts of the review and reporting process. These are not a substitute for management ownership of risk or for an embedded review system carried out by the various staff who have executive responsibility for the achievement of organisational objectives.

## Organisational Security and Resilience

69. The Chief Executive is responsible for ensuring that adequate systems of protective security are maintained by Social Security Scotland, including appropriate physical, personnel and cyber security controls designed to protect

Agency assets, staff, and citizens during their interactions with the Agency. The systems will allow the Agency to identify threats and treat risks as appropriate through risk management procedures.

70. In line with the Scottish Public Sector Action Plan on Cyber Resilience, Social Security Scotland is a Cyber Catalyst organisation whereby the Chief Executive has agreed that the organisation will undertake work to implement best practice guidelines in respect of cyber resilience. The Agency will provide regular updates to the SG Cyber Resilience Unit and Scottish Ministers against a Scottish Public Sector Cyber Resilience monitoring and evaluation framework.
71. The Agency will as part of business continuity planning consider the most resilient ICT options and measures that can be invoked rapidly in the event of a serious incident or business impact to one of the Agency key locations.

## Annual Report and Accounts

72. The Chief Executive is responsible for producing an Annual Report and Accounts in accordance with the accounts direction from Scottish Ministers and having due regard to Audit Scotland reporting on the audit of the accounts. The Agency is within the Scottish Government accounting boundary and therefore required to complete its accounts in accordance with the timetable for the production of the Scottish Government consolidated accounts.
73. The Chief Executive is responsible for maintaining a sound system of internal control that supports the achievement of the Agency's policies, aims and objectives and for regularly reviewing the effectiveness of that system. As Accountable Officer, the Chief Executive ensures a Governance Statement is provided as part of the Agency's Annual Report and Accounts.

## Management Arrangements, Human Resources and Pay Policy

74. The Agency complies with the Public Sector Pay Policy for Staff Pay Remits.
75. Agency staff are civil servants and employed under Scottish Government Main Terms and Conditions Terms and Conditions. As part of this, the Agency will also be participating in a Shared Service agreement with Scottish Government People Directorate. The terms of this agreement will see the Agency continuing to align HR policies with, and being part of, the Scottish Government Main pay bargaining unit. Should the Agency employ staff under a COSOP<sup>9</sup> transfer from DWP, and the staff involved wish to retain their previous employer's Terms and Conditions, the Agency will comply with Scottish Government People Directorate policies to manage this.

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<sup>9</sup> Cabinet Office Statement of Practice: <https://www.gov.uk/government/publications/staff-transfers-in-the-public-sector>

76. The Senior Civil Service (SCS) is reserved to the UK Government. SCS pay will be in line with the UK Cabinet Office pay and performance management framework.
77. All Agency staff comply with the Scottish Government Civil Service Code which sets out the core values of the Scottish Civil Service and the standards expected of civil servants. In addition, the Agency complies with the Civil Service Management Code which sets out the rules and principles that must be adhered to in civil servants' terms and conditions of service.
78. The Agency is responsible for the provision of all its resourcing requirements including the recruitment of its staff, in partnership with Scottish Government People Directorate. Agency recruitment will adhere to the Civil Service Commissioners' Recruitment Principles, the Civil Service Management Code, and Scottish Government Main Resourcing Policy.
79. The Agency is responsible for promoting and supporting effective employee relations and, where appropriate, consulting with recognised Civil Service Trade Unions in line with any local Partnership Agreement or the overarching Partnership Agreement that exists between the Permanent Secretary and the Council of Scottish Government Unions.
80. The Chief Executive is responsible for the development of Agency staff and the Agency will have appropriate staff development resources to ensure that all Agency staff have access to appropriate learning and career development activities.
81. The Chief Executive is responsible for ensuring that appropriate promotion arrangements are in place. Sharing SG Main Terms and Conditions means that Agency staff are eligible for promotion opportunities within the Scottish Government Main and vice versa. In addition, Agency staff are able to apply for opportunities with other Scottish Government bodies who have signed up to the 'common citizenship arrangements'<sup>10</sup> before these are advertised to the wider Civil Service.
82. The Agency's risks, including public and employer liability, are carried in line with the Scottish Government's policy on insurance. The Chief Executive keeps SG Finance informed of the level of any contingent liabilities, including where possible an assessment of their values. Where appropriate, he or she reports contingent liabilities to the Scottish Parliament, seeking prior approval where appropriate, in line with the SPFM.
83. The responsibility for health and safety management lies with the Chief Executive, in line with current health and safety legislation, guidance and best

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<sup>10</sup> Including: Crown Office Procurator Fiscal Service, Food Standards Scotland, Registers of Scotland, Revenue Scotland, Scottish Court Service, Scottish Prisons Service

practice. Assurances on health and safety management may be sought by the Occupational Health and Safety Branch of the Scottish Government.

84. The Chief Executive, with regard to the requirements of efficient government and value for money, keeps the provision of support services under review as part of ensuring best value in all aspects of the Agency's operations. This includes the use of shared service arrangements where participation offers value for money for the Agency or to the wider public purse. The Agency reports annually on the steps taken during each financial year to improve efficiency, effectiveness and economy (including details of shared services activity), under the terms of the Public Services Reform (Scotland) Act 2010 and the associated guidance.
85. The Chief Executive is responsible for ensuring that the Agency complies with all Scottish Government equalities policies, and all relevant equalities legislation.
86. The Agency will fully embrace the Scottish Government's equal opportunities policy with the aim of eliminating discrimination and unfair treatment on the grounds of sex, marital/civil partnership status, age, race, ethnic origin, sexual orientation, disability, religion or belief, working pattern, caring responsibility, employment status, gender identity, or trade union membership. The Agency is an equal opportunities employer which takes pride in its organisational culture which is based on dignity, fairness and respect.
87. The Agency will support the Scottish Government's commitment to increasing the diversity of its staff to make it reflective of Scottish society, developing those staff, and ignoring all irrelevant differences. Where people share the Agency's values and are successful at interview, the Agency will make any reasonable adjustments to allow those people to join the Agency's workforce. The Agency places importance on a workforce with different perspectives and skills, and values these being put to full use in the workplace.

### **Appointing the Chief Executive**

88. The first Chief Executive of Social Security Scotland is the Executive Director of the Social Security Directorate's Agency Implementation Division.
89. The Chief Executive is a civil servant and is subject to the Civil Service Code. The post of Chief Executive may be filled by a managed move within the Civil Service, in the same way as any other senior management position within the Scottish Government, or it may be filled by open competition in line with the Civil Service Commission Recruitment Principles.
90. The arrangements for appointing a Chief Executive are managed by the Senior Staff Team within the Scottish Government's People Directorate in line with the process for SCS recruitments. A managed move process will be taken forward by the Senior Staff Team with final decisions on the appointable candidate being taken by the Director for Social Security who may be supported by another SG Director. If an external recruitment to the position of Chief Executive position requires to be undertaken, this will be overseen by a recruitment selection panel

which will be chaired by the Director for Social Security. He or she will be supported by a non-executive member of the Social Security Scotland Executive Advisory Body, an SG HR representative, and either an external panel member (from out with SG and its Agencies) or another SG Director.

## Asset and Property Management

91. The Agency shall maintain an accurate and up-to-date record of its current and non-current assets consistent with SPFM. Non-current assets will also be disposed of in accordance with SPFM. The SG's Property Division will be notified of relevant proposed disposals of property that the Agency holds for operational purposes at the earliest opportunity. Any proposal to acquire (by new or extended lease or purchase) land, buildings or other rights in property for accommodation and/or operational purposes will comply with SPFM. The Agency is subject to the SG Asset Management Policy<sup>11</sup>, including the requirement for any new commitments relating to property for accommodation and/or operational purposes to be signed off by Scottish Ministers. Information concerning the Agency will be accurately recorded and updated as necessary by the Agency on the Cabinet Office electronic Property Information Mapping System (e-PIMS).

## Relationship with Government, Stakeholders and Other Bodies

92. The Agency will work closely with directorates across Scottish Government to ensure that its services are delivered to a high standard, are in line with Scottish Government policies and that feedback of service users appropriately inform policy development and ongoing work to reduce inequalities, alleviate poverty, and target a Fairer Scotland.
93. The Agency will provide on behalf of Ministers such evidence, information and/or assistance as may be appropriate to the new Scottish Commission on Social Security (SCoSS). The Agency will also work with the SCoSS, or any sub-committees the SCoSS establishes, as it requires to carry out its statutory duties under section 22 of the 2018 Act.
94. The Agency will work with the Department for Work and Pensions (DWP) and HMRC on the implementation of powers under the Scotland Act 2016 and the 2018 Act, and the successful administration of benefits across the UK. This will include sharing information, as deemed appropriate and proportionate on devolved and, where appropriate, reserved benefits. Data Sharing and/or Processing Agreements, or Memoranda of Understanding, will be put in place with DWP and other public sector organisations where there is a legal basis and business requirement to share data to deliver devolved social security in Scotland. Agency Agreements will be established where DWP continues to carry out any administrative functions in respect of the devolved benefits. These will be

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<sup>11</sup> <http://www.gov.scot/Publications/2009/02/26142659/1>

established on a case by case basis and are expected to be temporary arrangements with limited lifespans.

95. The Agency will establish close working relationships with a wide range of organisations in order to ensure that it delivers the best service and outcomes to people accessing support. The Agency's stakeholder engagement approach will ensure that people are informed of Agency services, that Agency services are aligned with existing advice and assistance provision across Scotland and that effective referral arrangements are in place so that organisations can directly refer into the Agency's services and people engaging with the Agency can also access additional support out with what the Agency itself can provide. These relationships will also provide a route for stakeholders to give feedback regarding the Agency's services.
96. The Agency will conduct wide scale awareness raising work to ensure that people are aware of how to access its services. It will also engage with a range of national organisations, including NHS Scotland, equalities groups and third sector organisations to inform the design and delivery of its services. Engagement will take place through the Agency Operations Reference Group<sup>12</sup>, which has a membership of stakeholders from across public and third sectors, and on-going relationship management with individual organisations.
97. The Agency will also build on the Delivery Agreement it has in place with the Convention of Scottish Local Authorities (COSLA)<sup>13</sup> which provides an overarching framework for joint working when Agency staff are located in local authority buildings. In preparation for the Agency's local delivery service individual agreements will be established with each local authority to ensure consistency of service when Agency staff are based in local authority facilities. These will also aim to encourage the joining up of services and detail the working arrangements for co-location of local Agency staff.
98. The Agency will also work with a range of local organisations to build an understanding of community needs and local service provision. It will use this information to make sure the Agency's local delivery function is based in optimum locations for people to easily access assistance and joined up with other services available in that area. The Agency's staff will work within communities to build relationships, provide a local point of contact and become a valued and trusted partner in the community, working with other organisations to deliver the best service for people requiring support.

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<sup>12</sup> <https://beta.gov.scot/groups/agency-operations-reference-group/>

<sup>13</sup> <https://beta.gov.scot/publications/delivey-agreement-between-scottish-ministers-convention-scottish-local-authorities/>

## Parliamentary Engagement

### Committees

99. The Scottish Parliament has the power to require witnesses to attend Parliamentary Committees. The Chief Executive and his or her staff may also be asked to support Scottish Ministers at Parliamentary Committee hearings.
100. The Chief Executive, as Accountable Officer for the Agency, is liable to be called to appear before the Social Security Committee and the Public Audit and Post-Legislative Scrutiny Committee of the Scottish Parliament to account for the discharge of his or her responsibilities under the terms of this Framework Document, or before other Committees in the capacity of Chief Executive.
101. The Chief Executive is responsible for implementing, on behalf of Ministers, any relevant recommendations from the Social Security Committee, Public Audit and Post-Legislative Scrutiny Committee, or other Committees of the Scottish Parliament which are accepted by the Scottish Government in respect of the operations of the Agency.

### Correspondence

102. In line with current guidance, the Scottish Ministers will encourage Members of the Scottish Parliament (and MPs and MEPs) to communicate directly with the Chief Executive on the operational responsibilities of the Agency.
103. The Chief Executive will therefore reply in many circumstances to MSPs' correspondence on operational and contractual matters relating to the Agency. All replies will be copied for information to the relevant Minister.
104. The Chief Executive will ensure that matters on which it is appropriate for Ministers to communicate with MSPs or members of the public are referred to Ministers without delay. Where a correspondent is dissatisfied with a reply received from the Chief Executive on operational matters, he or she may request a reply from the relevant Minister.

## Complaints and the Scottish Public Services Ombudsman

105. The Agency has in place a complaints handling and appeals procedure which complies with the statement of principles published by the SPSO.
106. The Agency may be subject to investigation by the Scottish Public Services Ombudsman (SPSO). The Ombudsman will deal directly with the Chief Executive on any case where a complaint is made.

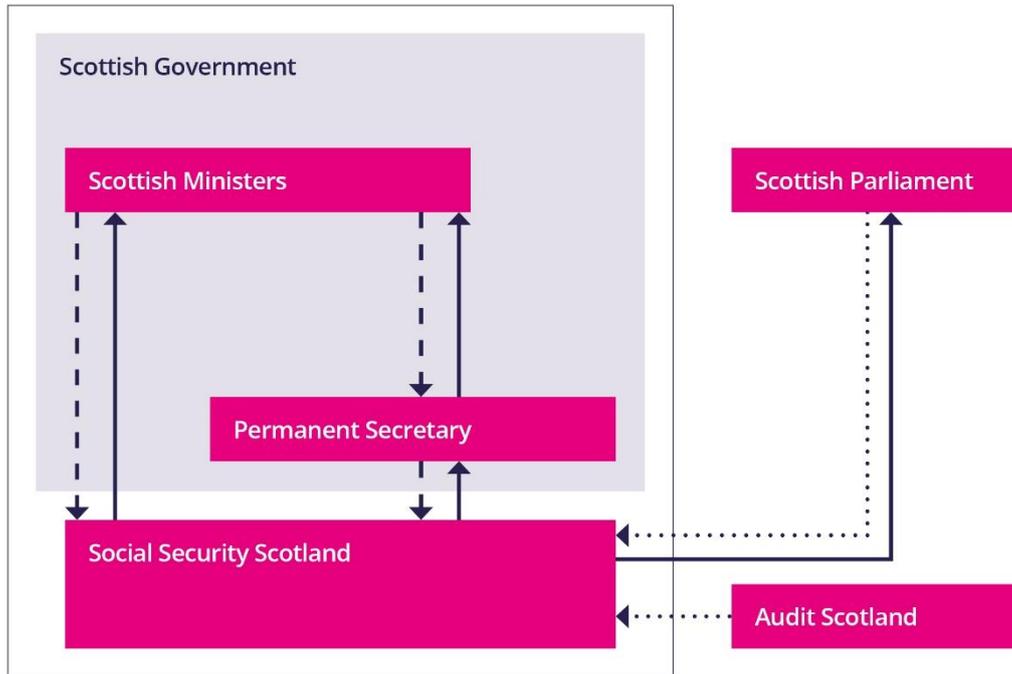
## Freedom of Information

107. As an Executive Agency of the Scottish Government, and thereby falling under the auspices of Scottish Ministers as a 'public authority', the Agency will comply with the Freedom of Information (Scotland) Act 2002. It will provide information to members of the public in response to individual requests for information or as part of the Agency's publication scheme. The Agency will work with both the Scottish Information Commissioner and the Scottish Government's Freedom of Information Unit to ensure that information is appropriately provided to members of the public in a spirit of openness and transparency.

## Framework Document

108. This Framework Document may be reviewed at any time and will be reviewed at key trigger points such as when there is a change in Chief Executive or Minister. It will be formally reviewed at least once every three years, published on the Agency's website, and made available in the library of the Scottish Parliament.

## Annex A: Accountability Landscape



### Key



## Annex B: Financial delegations

Within the agreed overall budgetary provision, and subject to the Scottish Public Finance Manual and the Scottish procurement policy handbook, the Chief Executive of the Agency has delegated authority as set out below.

1. Commit expenditure and authorise payments	Apart from the items below, unlimited within the Agency's authorised budget levels, and subject to the limits set out in the in-year management of discretionary spend guidance from the Directorate for Financial Management..
2. Accept receipts	Unlimited, but receipts in excess of those authorised in the Budget Act must be surrendered to the Scottish Consolidated fund.
3. Incur contingent liabilities	Subject to compliance with the guidance on contingent liabilities in the Scottish Public Finance Manual.
4. Commission consultants	<p>The use of business and management consultants can only be justified where the required knowledge and expertise is not available in-house. The SG Consultancy Procedures should be regarded as relevant good practice guidance.</p> <p>Unlimited up to £10,000. Consultancies between £10,000 and £50,000 must be approved by the Chief Executive. Consultancies above £50,000 must be approved by the Cabinet Secretary for Finance, Economy and Fair Work. Submissions for approval must be endorsed by the Chief Executive and approved by the relevant Finance Business Partner.</p>
5. Authorise losses and special payments	<p>The Chief Executive has authority to authorise</p> <ul style="list-style-type: none"> <li>• Losses and write offs up to £10,000 per case</li> <li>• Special or ex-gratia payments of up to £5,000 per case.</li> </ul>
6. Capital expenditure including investment projects	Where the Agency creates, acquires, develops or maintains an asset with a lifespan beyond the current financial year and where the total budget is above £5m

	<p>inclusive of fees and VAT it follows the guidance as set out in the SPFM. A good practice approach to the management of a major investment project will guide the project through a visible set of activities - from controlled start-up to review, through well managed milestones and resources - identifying stakeholders and interdependencies, and keeping all parties clear about their goals and individual responsibilities.</p>
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## Annex C: Statutory Duties Arising to the Agency from Social Security (Scotland) Act 2018

### Agency Statutory functions under the Act:

#### Part 1. Functions which the Agency is required to perform

The following is a list of statutory functions that Ministers are required to carry out, under the Act (“must” or “is to/are to” as opposed to “may”) and which it is expected that Social Security Scotland will carry out on Ministers’ behalf. For clarity, this means that it is expected that these functions will not be carried out by another part of the SG.

<b>Act Section (as passed)</b>	<b>Function is:</b>
<b>3</b> (Scottish Ministers’ duty to promote take-up)	To keep under consideration what steps could be taken to ensure that individuals are given what they are eligible to be given through the Scottish social security system, and If it is considered appropriate to do so, to take any of the steps identified by that consideration.
<b>4</b> (Recognition of importance of inclusive communication)	To have regard to the importance of communicating in an inclusive way.
<b>5</b> (Recognition of importance of accessible information)	In fulfilling Ministers’ duty under section 3(a), to have regard to the importance of providing information in a way that is accessible for individuals who have a sensory, physical or mental disability. To ensure that -  (a) the information this Act requires Ministers to give to an individual is given in a format that is accessible to the individual, and (b) all information which this Act requires the Scottish Ministers to make publicly available is available in formats that are accessible to individuals who have a sensory, physical or mental disability.
<b>6</b> (Recognition of importance of independent advice and advocacy)	To have regard to the role that –  (a) independent information and advice, and (b) independent advocacy, can play in ensuring that individuals are given what they are eligible to be given through the Scottish social security system.

	<p>To include, in the steps taken under section 3(b), steps in relation to providing, or ensuring the provision of, information about –</p> <p>(a) independent information and advice, and (b) independent advocacy, for individuals applying for, or receiving, assistance through the Scottish social security system.</p> <p>To include, in the steps taken under section 3(b), steps in relation to ensuring the availability of independent information and advice (that is accessible to, and proportionate to the needs of, the individuals to whom it is given) about the Scottish social security system, and the following matters in particular –</p> <p>(a) how to apply for assistance, (b) the process by which entitlement to assistance is determined, (c) the types of assistance available, (d) income maximisation, (e) the content of the Scottish social security charter</p>
<p><b>7</b> (Recognition of importance of available data)</p>	<p>In fulfilling Ministers' duty under section 3(a), to have regard to the possibility that information obtained for the purpose of determining an individual's eligibility for one type of assistance might be used to identify the individual's eligibility for other types of assistance.</p>
<p><b>13</b> (Assessors to be suitably qualified)</p>	<p>To ensure that any assessment to which subsection (2) applies is carried out by a suitably qualified person.</p>
<p><b>20</b> (Annual report)</p>	<p>As soon as practicable after the end of each financial year, to –</p> <p>(a) lay before the Scottish Parliament, and (b) make publicly available by such means as they consider appropriate, a report on the performance of the Scottish social security system in that year.</p> <p>The report is to contain –</p> <p>(a) information about the performance of the Scottish social security system in that year, (b) a description of what the Scottish Ministers have done in that year to meet the expectations of them set out in the Scottish social security charter, (c) an assessment of how the Scottish social security system has affected the circumstances of persons living in households whose income is adversely affected, or whose expenditure is increased, because a member of the household has one or more protected characteristics (within the meaning of section 4 of the Equality Act 2010), and</p>

	(d) a description of the data for the purpose of monitoring equality of opportunity used in preparing the report.
	The first report under this section is to include a plan setting out Ministers' intentions to collect and publish data for the purpose of monitoring equality of opportunity where existing data sources are not sufficient for the preparation of the report.
<b>24</b> (Duty to give assistance)	To give an individual whatever assistance of a type described in Chapter 2 the individual is entitled to be given under a determination of the individual's entitlement to assistance.
<b>26</b> (Individual's right to end entitlement)	To cancel a determination, on being requested to do so under subsection (1), –  (a) with immediate effect, or (b) with effect from a later date specified in the request.
<b>37</b> (Duty to make determination)	To make a determination of an individual's entitlement to a type of assistance described in Chapter 2 –  (a) on receiving an application for that type of assistance from the individual, or (b) when required to do so by regulations under section 52.
<b>39</b> (Withdrawal of application)	If an individual requests that an application be disregarded, not to make a determination of the individual's entitlement to any type of assistance on the basis of the application
	To publicise any requirements for the time being set under subsection (3).
<b>40</b> (Notice of determination)	Having made a determination under section 37 of an individual's entitlement to assistance, to inform the individual –  (a) of the determination, (b) of the reasons for it, (c) of the individual's right under section 41 to request that the Scottish Ministers re-determine the individual's entitlement to the assistance, and (d) that the individual will have the right under section 46 to appeal to the First-tier Tribunal against the determination should the Scottish Ministers fail to deal with a request for a re-determination within the period allowed for re-determination. (e) if relevant, that the individual has the right to request a copy of an assessment report under section 60.
	To fulfil Ministers' duty under subsection (1) in a way that leaves the individual with a record of the information which the individual can show to, or otherwise share with, others.
<b>41</b> (Right to request re-determination)	To publicise any requirements for the time being set under subsection (3).
	If Ministers decide that something purporting to be a request for a redetermination does not satisfy the condition in subsection (3), to inform the individual concerned of –

	<p>(a) the decision, (b) the reasons for it, and (c) the individual's right to appeal under section 61.</p>
<b>42</b> (Late request for re-determination)	<p>Having made a decision under subsection (1), to inform the individual concerned –</p> <p>(a) of the decision, and (b) if the decision is that the individual has no good reason for not requesting a redetermination sooner, of – (i) the reasons for the decision, and (ii) the individual's right to appeal under section 61.</p>
<b>43</b> (Duty to re-determine)	<p>On being requested under section 41 to re-determine an individual's entitlement to a particular type of assistance, to make a determination of the individual's entitlement to that type of assistance.</p> <p>To aim to make the determination within the period allowed for re-determination.</p>
<b>44</b> (Notice of re-determination)	<p>Having made a determination under section 24 of an individual's entitlement to a particular type of assistance, to –</p> <p>(a) inform the individual of – (i) the determination, (ii) the reasons for it, and (iii) the individual's right to appeal to the First-tier Tribunal under section 46 against the determination, (iv) if relevant, that the individual has the right to request a copy of an assessment report under section 60,</p> <p>To provide the individual with a form that the individual can complete and submit in order to bring an appeal against the determination.</p> <p>To fulfil Ministers' duty under subsection (1)(a) in a way that leaves the individual with a record of the information which the individual can show to, or otherwise share with, others.</p>
<b>45</b> (Notice where re-determination not made timeously)	<p>Having failed to make a determination under section 43 of an individual's entitlement to a particular type of assistance within the period allowed for re-determination, to –</p> <p>(a) inform the individual - (i) that the individual's request for a re-determination has not been dealt with within the period allowed, and (ii) that the individual therefore has the right to appeal to the First-tier Tribunal against the determination under section 37 which prompted the request for a re-determination,</p> <p>To provide the individual with a form that the individual can complete and submit, in order to bring an appeal against the determination.</p>

	To fulfil Ministers' duty under subsection (1)(a) in a way that leaves the individual with a record of the information which the individual can show to, or otherwise share with, others
<b>47</b> (Initiating an appeal)	On receiving a form that they provided under section 44 or 45, the Scottish Ministers to send – (a) the form, and (b) the information held by them that they used to make the determination in question, to the First-tier Tribunal.
	Having complied with subsection (2), to inform the individual to whom the determination in question relates that Ministers have done so.
<b>50</b> (Decisions comprising determination)	To decide – (a) whether or not the eligibility rules prescribed in the applicable regulations are satisfied in the individual's case, (b) if those rules are satisfied, what assistance (in accordance with the applicable regulations) of the type in question the individual is entitled to be given, (c) if the determination is to be made on the basis that the individual has ongoing entitlement to the type of assistance in question (see section 51), what assistance of the type in question the determination is to entitle the individual to be given in the future, and (d) if the determination is of an individual's entitlement to assistance in respect of an event, whether the individual's application for assistance in respect of the event is possibly premature.
	If it is decided under subsection (1)(d) that an individual's application for assistance in respect of an event is possibly premature – to include, in the determination, a statement that the individual may make another application for assistance in respect of the event.
<b>53</b> (Duty to inform about possible eligibility)	To inform – (a) the individual that the individual may be eligible for the other assistance, and (b) to either – (i) provide the individual with information about how to apply for it, or (ii) if regulations under section 52 so allow, ask the individual whether they should proceed with making a determination of the individual's entitlement to the other assistance without receiving an application.
<b>55</b> (Requirement to justify assessment requests)	To inform the individual, when making the request, why Ministers consider requiring the individual to undergo an assessment to be the only practicable way to obtain the information.
	If the individual would have to undergo a face-to-face assessment in order to fulfil the request, when making the

	<p>request - to inform the individual what consideration Ministers have given to –</p> <p>(a) any preference the individual has expressed to them concerning where and how assessments are carried out,  (b) whether the assessment could be carried out another way,  (c) what distance (if any) they expect the individual will have to travel in order to attend the assessment,  (d) the extent to which travelling to attend the assessment may –</p> <p>(i) cause the individual distress,  (ii) adversely affect the individual's health.</p>
<b>59</b> (Right to support)	To comply with an individual's wish to have another person ("a supporter") present during any discussion or assessment relating to the individual's entitlement to a type of assistance described in Chapter 2, unless the wish is unreasonable
<b>60</b> (Right to reports used in determining entitlement)	If an individual requests it, to give the individual a copy of any assessment report held by Ministers that Ministers took into account in making a determination of the individual's entitlement to assistance.
<b>65</b> (Consideration for debtor's circumstances)	This section applies to decisions about –
	<p>(a) whether to seek to recover money owed under section 63, and  (b) the method by which money owed under that section is to be recovered.</p> <p>In making a decision to which this section applies, to have regard to the financial circumstances of the individual who owes the money (so far as those circumstances are known to the Ministers)</p>
<b>76</b> (Code of practice on investigations)	To publish a code of practice on investigations carried out by virtue of section 75.
	To keep the code of practice under review,
	As soon as practicable after publication, to lay before the Scottish Parliament a copy of the code of practice.
<b>78</b> (Duty to uprate carer's, disability and employment-injury assistance)	<p>Before the end of each financial year, having calculated in accordance with section 77 the inflation-adjusted level of each relevant figure prescribed in –</p> <p>(a) the carer's assistance regulations,  (a) the disability assistance regulations,  (b) the employment-injury assistance regulations, and  (c) the funeral expense assistance regulations.</p> <p>to bring forward legislation to replace any relevant figure prescribed in those regulations which is, in Ministers' opinion, materially below its inflation-adjusted level with a figure of at</p>

	least that level (subject to any rounding Ministers think appropriate)
<b>81</b> (Carer's allowance supplement)	To make a payment (a "carer's allowance supplement") to qualifying individuals in respect of each of the following periods of each financial year –  (a) 1 April to 30 September, and (b) 1 October to 31 March
<b>87</b> (Report to the Scottish Parliament on exercise of right to appeal)	As soon as practicable after the end of each financial year, to –  (a) lay before the Scottish Parliament, and (b) make publicly available by such means as Ministers consider appropriate, a report on the number of individuals who obtained the right to appeal to the First-tier Tribunal under section 46 and the number of individuals who exercised that right.
	The first report under this section must include a plan setting out how Ministers intend to collect this data.
	In reporting to the Scottish Parliament under subsection (1), to indicate whether, in the opinion of Ministers, amendment of the process for determining entitlement under this Act is appropriate.

Statutory functions under the Act:

Part 2. Functions which the Agency is able to perform

The following is a list of statutory functions that Ministers are able to carry out, under the Act ("may" as opposed to "must") and which it is expected that Social Security Scotland will be able to perform on Ministers' behalf. For clarity, this means that it is expected that these functions will not be performed by another part of the SG.

<b>Act Section (as passed)</b>	<b>Function/requirement</b>
<b>54</b> (Obligation to provide information on request)	When –  (a) Ministers are determining an individual's entitlement to assistance (whether under section 37 or 43), and (b) they require further information in order to satisfy themselves about any matter material to the making of the determination, to request that the individual provide them with the information within such period as they specify.
	If the individual fails to provide the requested information by the end of the specified period – to proceed, without further consideration, to make the determination on the basis that the eligibility rules prescribed in the applicable regulations are not satisfied in the individual's case (see section 50).

<p><b>56</b> (Duty to notify change of circumstances)</p>	<p>To place a duty on the individual, to notify Ministers about a change in circumstances on a person to whom subsection (3), (4) or (5) applies.</p>
<p><b>57</b> (Lifting of duty to notify change of circumstances)</p>	<p>To lift a duty placed on a person under section 56 by informing the person that the duty is lifted. Under subsection (2), to lift a duty as it relates to some or all of the changes in circumstances which the person has a duty to notify Ministers about.</p>
<p><b>58</b> (Appointment of person to act on behalf of individual)</p>	<p>To appoint a person (an “appointee”) – (a) to act on behalf of an individual in connection with the determination of the individual’s entitlement to assistance under section 24, and (b) to receive such assistance on the individual’s behalf. To only appoint an appointee if it appears to them that either subsection (3) or (4) applies. To request that the appointee provide them with information that they may otherwise request the individual to provide under section 30 (and subsections (2) and (3) of that section apply to that request as they apply to a request made to the individual), To terminate an appointment under this section at any time.</p>
<p><b>76</b> (Code of practice on investigations)</p>	<p>From time to time, to revise the code of practice.</p>
<p><b>85</b> (Information-sharing)</p>	<p>To require a person mentioned in subsection (2) to supply information held by the person, for the purpose of a social security function. Where information is supplied to Ministers under subsection (1) for use for any purpose, to use it for any other purposes for which information held by Ministers for that purpose may be used. To supply information held by Ministers for the purpose of a social security function, to a person mentioned in subsection (2), for use for the purposes of such function of the person as is specified in regulations</p>

## Annex D: Agency Audit and Assurance Committee Terms of Reference

### a.) Purpose

a.1 The Accountable Officer has established an Audit and Assurance Committee as a Committee of the Executive Advisory Body to provide them with support in their responsibilities for issues of risk, control and governance and associated assurance through a process of constructive challenge.

a.2 The overall risk management process will be reviewed at least once a year to deliver assurance that it remains appropriate and effective. The Committee formally reports to both the Accountable Officer and Social Security Scotland's Executive Advisory Body.

### b.) Membership

b.1) The Audit and Assurance Committee will be independent of Social Security Scotland's management. Membership will be composed of at least three non-executive or independent external members. A non-executive member will chair the Committee, and at least one member will have significant financial experience.

b.2) The period of non-executive member appointments to the committee will be linked to their appointment to the Executive Advisory Body. Independent Audit and Assurance Committee members, if applicable, will be appointed for a period of up to three years, renewable once by mutual consent, and will be timed to maintain relevant membership of the committee.

b.3) Committee meetings will normally be attended by the Accountable Officer, the Head of Finance, Scottish Government Internal Audit, and a representative of External Audit.

b.4) The committee may ask any other officials from within the Agency to attend to assist it with its discussions on any particular matter, or request that those who normally attend but who are not members to withdraw to facilitate open and frank discussion on particular matters.

b.5) The members of the committee are:

- non-executive members: (To be appointed by September 2018);
- independent external members: (To be appointed by September 2018)

b.6) The Committee will be Chaired by a non-executive member.

b.7) The Committee will be provided with secretarial support by the Agency's Governance and Strategy Unit.

### **c.) Reporting**

c.1) The Committee will formally report in writing to the Executive Advisory Body and Accountable Officer after each meeting. A copy of minutes of the meeting may form the basis of the report.

c.2) The Committee will provide the Executive Advisory Body and Accountable Officer with an Annual Report, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

### **d.) Responsibilities of the Committee**

d.1) The Audit and Assurance Committee's responsibilities will include scrutinising the adequacy of risk management, internal control and governance arrangements and the efficient and effective use of public funds.

d.2) The Audit and Assurance Committee will advise the Executive Advisory Body and the Accountable Officer on the:

- Strategic processes for risk, control, and governance and the governance statement;
- Accounting policies, the accounts, and the annual report of the Agency, including the process for review of the accounts before submission for audit, levels of error identified, and management's letter of representation to the external auditors;
- Planned activity and results of both internal and external audit;
- The adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
- The effectiveness of the internal control environment;
- Assurances relating to the corporate governance requirements for the Agency;
- Proposals for tendering for either internal or external audit services or for purchase of non-audit services from contractors who provide audit services; and
- Anti-fraud policies, whistle-blowing processes, and arrangements for special investigations.

d.3) In relation to risk management specifically, the Committee will support the Accountable Officer in monitoring the corporate governance and control systems by:

- Gaining assurance that risks are being monitored;
- Commenting on the appropriateness of the risk management and assurance processes which are in place;
- Receiving risk management assurance information and consequently delivering an assurance about risk management as part of the annual assurance exercise; and
- Assist the identification of emerging risks and challenging mitigating actions.

d.4) The Audit and Assurance Committee will also periodically review its own effectiveness and report the results of that review to the Executive Advisory Body and Accountable Officer.

The Committee may, in its annual report to the Accountable Officer, draw attention to areas where risk is appropriately managed, risk is inadequately controlled, risk is over-controlled, or where there is a lack of evidence to support a conclusion.

d.5) Committee is also responsible for drawing any significant matters to the attention of the relevant DG Quarterly Assurance meeting, and the Scottish Government Audit and Assurance Committee. However, the Audit and Assurance Committee will not own or manage risks.

d.6) Examples of enquiry members might wish to pursue when considering risk management is set out in Annex A.

### **e) Rights**

e.1) The Committee may:

- co-opt additional members for a period not exceeding a year to provide specialist skills, knowledge and experience; and
- procure specialist ad-hoc advice at the expense of the Agency, subject to budgets agreed by the Executive Advisory Body or Accountable Officer.

### **f) Access to the Chair**

1.f) SG internal audit and the representative of external audit will have free and confidential access to the Chair of the Audit and Assurance Committee and vice versa. It is expected, however, that exercise of this right will be on an exceptional basis.

### **g) Escalation and Reporting**

g.1) The Committee is authorised by the Accountable Officer to undertake any activity within this Terms of Reference. However, it does not have any executive responsibilities nor is it charged with making or endorsing any decisions, although it may draw attention to strengths and weaknesses in control and make recommendations for how weaknesses should be addressed. The overarching purpose of the Audit and Assurance Committee is to advise the Accountable Officer. It is then for the Accountable Officer to take the relevant decisions.

g.2) If a member fundamentally disagrees with a decision taken by the Audit and Assurance Committee, they have the option of recording their disagreement in the minutes. However, ultimately, members should accept and support the collective decision of the Committee. Members will not undermine Committee decisions or distance themselves outside of Committee Meetings.

g.3) Where a disagreement between Audit and Assurance Committee and Agency executives cannot be resolved, or where the Committee has specific concerns about the manner in which the Agency is managed these concerns will be recorded in the

minutes and brought to the attention of the Executive Advisory Body and Accountable Officer. The Executive Advisory Body may, in turn, escalate issues to the Agency's Portfolio Sponsor, the Director of Social Security.

g.4) The Director General (Portfolio Accountable Officer) reserves the right to have appropriate representatives (e.g. internal audit) undertake any work required to provide independent assurance of the Agency's management and control if he or she considers it necessary.

g.5) The Agency is subject to external audit by the Auditor General for Scotland (AGS) or by auditors appointed by the AGS.

## **h) Meeting Frequency and Operating Arrangements**

h.1) The procedures for meetings are:

- The Committee will meet at least four times per year; however, the Chair of the Committee may convene additional meetings, as he/she deems necessary;
- The Committee may also meet, in private, with auditors immediately prior to, or after, an Audit and Assurance Committee meeting;
- The Chair and Accountable Officer should be advised before the meeting of any non-attendance of members;
- Papers for the Committee meetings will be circulated to members and attending officials five working days ahead of the meeting date;
- A minimum of three members of the Committee will be present for the meeting to be deemed quorate;

h.2) Details of the yearly core work programme of the Committee can be found in Annex B. It is not exhaustive or in any way restrictive, additional issues can be considered with the agreement of the Chair.

## **i) Information Requirements**

i.1) Information management arrangements include the numbering and storage of all papers within the Audit and Assurance Committee Objective file, the use of an agenda template, minute template, and covering paper template, and action point tracker.

i.2) In order to provide the secretariat with sufficient time to prepare the agenda for the Chair's approval, agenda items and accompanying papers will be submitted at least five working days in advance of the meeting. Documents received after the five day deadline will only be accepted with the approval of Chair.

i.3) The secretariat will consider if the submitted papers and agenda are fit for purpose before distributing these to members, providing members with sufficient time to read and digest the information provided. The agenda and minutes will be published on both the Agency's intranet and website. Generally, the Committee will be provided with:

- A report summarising any significant changes to the Agency's Risk Register;
- A progress report from the Scottish Government internal audit detailing:

- Work performed and a comparison with work planned;
  - Key issues emerging from internal audit work;
  - Management response to audit recommendations;
  - Any significant changes to the audit plan; and
  - Any resourcing issues affecting the delivery of internal audit objectives.
- A progress report from External Audit summarising the work done and emerging findings.
- i.4) As and when appropriate, the committee will also be provided with:
- Business update reports from the Accountable Officer;
  - The Charter/Terms of Reference of the Internal Audit Directorate;
  - The Internal Audit Strategy of the Scottish Government;
  - The annual Internal Audit Plan
  - The Scottish Governments Head of Internal Audit Annual Opinion and Report;
  - Quality assurance reports on the internal audit function;
  - The draft accounts of the Agency;
  - The draft governance statement;
  - A report on any changes to accounting policies;
  - External Audit's management letter/report;
  - A report on any proposals to tender for audit functions;
  - A report on co-operation between Internal and External Audit;
  - A report on the Counter Fraud and Bribery arrangements and performance;
  - Reports from other sources within the "three lines of assurance" integrated assurance framework (eg Best Value self-assessment Reviews, Gateway Reviews, Health Check Reviews, ICT Assurance Reviews, Digital 1st Service Standard Reviews, Procurement Capability Reviews, Procurement Key Stage Reviews).

## **j) Review and Assessment of Performance of the Committee**

j.1) Members and the Head of Governance and Strategy for the Agency will be responsible for reviewing the operating arrangements and effectiveness of the Committee on an annual basis.

## **Terms of Reference Annex A**

### **Key Lines of enquiry for audit and assurance committee members**

This list of questions is not intended to be exhaustive or restrictive nor should it be treated as a tick list substituting for detailed consideration of the issues it raises. Rather it is intended to act as a 'prompt' to help the committee ensure that their work is comprehensive.

### **On the strategic processes for risk, control and governance, how do we know:**

- that the risk management culture is appropriate?

- that there is a comprehensive process for identifying and evaluating risk, and for deciding what levels of risk are tolerable?
- that the risk register is an accurate reflection of the risks facing the Agency?
- that appropriate ownership of risk is in place?
- that management has an appropriate view of how effective internal control is?
- that risk management is carried out in a way that really benefits the Agency or is it treated as a box ticking exercise?
- that the Agency as a whole is aware of the importance of risk management and of the Agency's risk priorities?
- that the system of internal control will provide indicators of things going wrong?
- that the AO's annual governance statement is meaningful, and what evidence underpins it?
- that the governance statement appropriately discloses action to deal with material problems?
- that the Agency is appropriately considering the results of the effectiveness review underpinning the governance statement?

**On risk management processes, how do we know:**

- how senior management (and Ministers where appropriate) support and promote risk management?
- how well are people equipped and supported to manage risk well?
- that there is a clear risk strategy and policies?
- that the Agency's risk appetite has been articulated?
- that there are effective arrangements for managing risks with partners?
- that the Agency's processes incorporate effective risk management?
- if risks are handled well:
  - key strategic risks can change very quickly?
  - scenario planning and stress testing?
  - bubbling under' risks?
- Risk focus is wide enough:
  - external and emerging risks are considered?
  - 'financial' risks and 'non-financial' risks are reviewed?
- if risk management contributes to achieving outcomes?
- that management are regularly reviewing top risks?

**On the planned activity and results of both internal and external audit, how do we know:**

- that the internal audit strategy is appropriate for delivery of a positive reasonable assurance on the whole of risk, control and governance?
- that the internal audit plan will achieve the objectives of the internal audit strategy, and in particular is it adequate to facilitate a positive, reasonable assurance on the key risks facing the Agency?
- that internal audit has appropriate resources, including skills, to deliver its objectives?
- that internal audit takes appropriate account of other assurance activity, especially in the first and second line (and that this assurance is understood and owned by management)? That internal audit recommendations that have been agreed by management are timeously implemented?

- that any issues arising from line management not accepting Internal Audit recommendations are appropriately escalated for consideration?
- that the quality of internal audit work is adequate? What does application of the internal audit quality assessment process tell us about the quality of the internal audit service?
- that there is appropriate co-operation between the internal and external auditors?
- the Accountable Officer and Board have taken all necessary steps to make themselves aware of any relevant information and that auditors are aware of that information?

A more detailed tool for evaluation of the quality of the Internal Audit service is the "Internal Audit Quality Assessment Framework" produced by HM Treasury.

**On the accounting policies, the accounts, and the annual report of the Agency, how do we know:**

- how effective and accurate budgeting and in-year forecasting is?
- if the finance function is fit for purpose?
- what the "hidden" financial risks are, relating to (inter alia):
  - HR?
  - VAT?
  - Overruns?
  - Sudden loss of funding/revenue?
- that the accounting policies in place comply with relevant requirements, particularly the HMT *Financial Reporting Manual*?
- there has been due process in preparing the accounts and annual report and is that process robust?
- that the accounts and annual report have been subjected to sufficient review by management and by the Executive Advisory Body and Accountable Officer?
- that when new or novel accounting issues arise, appropriate advice on accounting treatment is gained?
- that there is an appropriate anti-fraud policy in place and losses are suitably recorded?
- that suitable processes are in place to ensure accurate financial records are kept?
- that suitable processes are in place to ensure fraud is guarded against and regularity and propriety is achieved?
- that financial control, including the structure of delegations, enables the Agency to achieve its objectives with good value for money?
- if there are any issues likely to lead to qualification of the accounts?
- if the accounts have been qualified, that appropriate action is being taken to deal with the reason for qualification?
- that issues raised by the External Auditors are given appropriate attention?

**On the adequacy of management response to issues identified by audit activity, how do we know:**

- that the implementation of recommendations is monitored and followed up?
- that there are suitable resolution procedures in place for cases when management reject audit recommendations which the auditors stand by as being important?
- On assurances relating to the corporate governance requirements for the Agency, how do we know:

- corporate governance arrangements operate effectively and are clear to the whole Agency?
- the Accountable Officer's Governance Statement is meaningful, and that robust evidence underpins it?
- the Governance Statement appropriately discloses action to deal with material problems?
- the Executive Advisory Body/Executive is appropriately considering the results of the effectiveness review underpinning the annual Governance Statement?
- the range of assurances available is sufficient to facilitate the drafting of a meaningful annual Governance Statement?
- those producing the assurances understand fully the scope of the assurance they are being asked to provide, and the purpose to which it will be put?
- effective mechanisms are in place to ensure that assurances are reliable and adequately evidenced?
- assurances are 'positively' stated (i.e. premised on sufficient relevant evidence to support them)?
- the assurances draw appropriate attention to material weaknesses or losses which should be addressed?
- the annual Governance Statement realistically reflects the assurances on which it is premised?

#### **On the work of the committee itself, how do we know:**

- that we are being effective in achieving our terms of reference and adding value to corporate governance and control systems of the Agency?
- that we have the appropriate skills mix?
- that we have an appropriate level of understanding of the purpose and work of the Agency?
- that we understand all of the sources of assurance available to the Agency?
- that we have sufficient time to give proper consideration to our business?
- that our individual members are avoiding any conflict of interest?
- that we are avoiding "group think"
- what impact we are having on an Agency?

## **Terms of Reference Annex B**

### **Draft Work Programme**

#### **Spring Meeting**

- Review performance relating to risk management
- Review the Internal Audit charter / terms of reference, strategy and the periodic work plan for the coming financial year
- Consider External Audit plans for the coming financial year
- Consider any reports from Internal Audit and management responses
- Consider financial reports, including relevant information about financial performance and achievement of financial targets
- Consider any reports from other sources within the "three lines of assurance" integrated assurance framework

## Summer Meeting

- Review performance relating to risk management
- Review and consider the accounts for the financial year just finished
- Consider (emerging) external audit opinion for the financial year just finished
- Review assurances provided by senior staff for the annual governance statement
- Consider internal audit opinion for the financial year just finished
- Consider an annual report on fraud and security
- Advise the Accountable Officer on signing the accounts and governance statement
- Consider any reports from internal audit and management responses
- Consider a financial report, including relevant information about financial performance and achievement of financial targets
- Consider an annual report to the Executive Advisory Body and Accountable Officer
- Consider any reports from other sources within the "three lines of assurance" integrated assurance framework

## Autumn Meeting

- Review performance relating to risk management
- Review the performance management arrangements adopted by the body including, where appropriate, the timetable for reviewing such arrangements
- Consider any reports from internal audit and management responses
- Consider the External Audit management letter for the previous financial year and the response to/implementation of any recommendations
- Consider a financial report, including relevant information about financial performance and achievement of financial targets
- Consider any reports from other sources within the "three lines of assurance" integrated assurance framework

## Winter Meeting

- Review performance relating to risk management
- Consider any reports from internal audit and management responses
- Consider a financial report, including relevant information about financial performance and achievement of financial targets
- Consider the committee's own effectiveness in its work
- Review the committee's Terms of Reference
- Consider any reports from other sources within the "three lines of assurance" integrated assurance framework



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