

Audit and Assurance Committee

Date of Meeting	Tuesday 13 th May 2025
Subject	Register of Compliance Obligations Update
Agenda No.	10
Paper No.	31.9
Prepared By	Corporate Assurance Team
Purpose	Discuss

1. Background

- 1.1. The Corporate Assurance Team within Social Security Scotland are responsible for monitoring and reporting on the expectations on us as a public body and the delivery of our statutory functions under the Social Security (Scotland) Act 2018.
- 1.2. This is the annual report on the progress of the Register of Compliance Framework.

2. Register of Compliance review

- 2.1. As part of the 2023-24 Governance Internal Audit review the Corporate Assurance team were tasked with establishing a defined process to ensure proper maintenance of the Register of Compliance.
- 2.2. The Corporate Assurance team agreed to undertake discovery work with other Public Sector Bodies to look at good practices that could possibly be incorporated into our processes.
- 2.3. We contacted the Scottish Government Public Bodies Unit and have been added to their mailing list to receive bulletins and updates. They also provided a table of reporting requirements on Scottish public bodies which they review annually. However, they have advised they cannot guarantee that the information provided, covers every single ask on public bodies as there are asks that they are also not informed about.
- 2.4. We reviewed the table provided against the information we are already tracking and added additional obligations (see [Appendix](#)).
- 2.5. We also reached out to other Executive Agencies to understand how they maintain a Register of Compliance and discuss good practice. Of the Executive Agencies who responded, most were in a similar situation. Scottish Forestry were able to share a more substantial list of obligations which we were able to consider and add to our tracker if appropriate (see [Appendix](#)).
- 2.6. Scottish Forestry also advised they have a Summary of Corporate Responsibilities Guide which provides a fuller overview of the legislation and

reporting requirements which has helped them to understand their requirements and track progress. The Corporate Assurance Team have adopted this good practice and have developed a Public Body Obligations Guide which aims to support us maintain the Register of Compliance.

- 2.7. The Guide fully outlines for each of our obligations, the source legislation and what our duties and reporting requirements are. We have also expanded on how we comply, with supporting evidence from the owners. links to guidance and policies have been published both internally and, on our public facing website.
- 2.8. We have subsequently revised our Register of Compliance tracker and have had discussions with all owners to ensure that we have the most up to date information and correct point of contact. We have divided our obligations into seven key categories:
 - Information Governance
 - Finance and Procurement
 - Sustainability
 - People and Communities
 - Organisational Standards and Ethics
 - Health and Safety
 - Watch list of upcoming obligations
- 2.9. We have also reached out to additional stakeholders such as our Briefing and Parliamentary Team and Operational Policy Team to remind them to advise us of any up-and-coming new obligations.
- 2.10. Since completing this work, we have had discussions with Disclosure Scotland who are due to complete a similar exercise, and have offered to share our updated Register of Compliance and Public Body Obligations Guide.
- 2.11. At the Governance Follow-up review, Internal Audit concluded that we have improved our ways of working and strengthened oversight of the legislative landscape that the organisation must navigate as a public body. Internal Audit consider the recommendation to be fully implemented.

3. Public Body Obligation Updates

- 3.1. We have highlighted specific areas of concern we wanted to bring to the Committee's attention. We have not provided the full Register of Compliance Obligations alongside this paper, but this is available on request.
- 3.2. **Privacy and Electronic Communications Regulations 2023**
 - The Data Protection Team were notified on the 28th of February that the cookie control on the Social Security Scotland website was not functioning.
 - Cookies may have been set on end users without consent for a period of time in breach of the Privacy and Electronic Communications Regulations. These require visitors to websites to consent to the placing of non-essential cookies and similar tracking technology on their devices.

- The cause of this is understood to have been that a contract with a supplier to provide the cookie control had ended without this being noticed. When the issue was identified, cookies were switched off on the website on 28 February.
- A new contract is being arranged for cookie control to be enabled on the website which will take place once technical issues are resolved. The cookie information page on the website is being revised to ensure accurate information on cookies is provided in line with the Regulations.

3.3. **Website and mobile applications Accessibility Regulations 2018 (WCAG)**

- Across June and September releases we are delivering changes to the online application forms across Low Income Benefits to help ensure we are WCAG compliant.
- The content team are also working on updates to MyGov to ensure WCAG compliance. Some of the changes will need to be completed by the Digital Directorate as they are MyGov wide, the changes that can be made by the Content team are expected to be completed in May.

3.4. **Wildlife and Natural Environment (Scotland) Act 2011**

- A publicly available report must be provided every three years on the actions a public body has taken to meet the biodiversity duty.
- Although we have not met our expected deadline due to resourcing and rearranged priorities, work is fully progressing on the Net Zero Strategy which will cover biodiversity with a view to publication in early Autumn.

3.5. **INSPIRE (Scotland) Regulations 2009**

- The regulations aim to create a Europe-wide electronic network of spatial information which is accessible to the public. "Spatial information" is information which has a geographical reference, for example postcodes and map data.
- Our Chief Data Officer has undertaken activity on INSPIRE regulations in a previous government role and is currently undertaking investigatory activity to provide clarity on activity previously undertaken by Social Security Scotland.

3.6. **Fairer Scotland and Islands (Scotland) Act 2018**

- Although core Scottish Government guidance is in place for these areas, we have found no specific owners in Social Security Scotland and are therefore unable to confirm compliance. Internal Audit advisory work has been requested to support a proportionate response. By way of mitigation, a range of impact assessments were carried out within Social Security Policy on all of our benefits.

- 3.7. Our next steps will be to fully review the statutory functions under the Social Security (Scotland) Act 2018 and seek evidence from business areas on compliance with the Act.

4. Conclusions

- 4.1. The Committee are asked to note the contents of the report and efforts underway to build a network and community of practice with other public sector bodies to increase and share knowledge.
- 4.2. This is our ninth progress report on the Register of Compliance Obligations and as we mature our compliance function the team would welcome any comments the Committee has on format, frequency and content of this report.

APPENDIX OBLIGATIONS ADDED FOLLOWING DISCOVERY WORK

Obligation	Outline of obligation
Information Governance	
The Social Security Information-sharing (Scotland) Amendment Regulations 2024	The Regulations will provide Social Security Scotland with an explicit and bespoke legal gateway to make referrals where they identify, in the course of their operations, certain people at risk of harm to relevant local authorities, and (where a client has a Power of Attorney (POA) or a Guardian in place to act for them) to the Office of the Public Guardian.
Privacy and Electronic Communications Regulations 2023	The Privacy and Electronic Communications Regulations 2003 apply in the following ways: - the setting of cookies and similar tracking technology on the devices of visitors to our website, and - direct marketing by electronic means of our services.
Finance and procurement	
Public Sector Pay Disclosure Policy	Names and salary details of senior public sector staff within Scottish Government agencies and non-ministerial offices are to be published within each bodies' annual report.
People and Communities	
The Period Products (Free Provision) (Scotland) Act 2021	The Act secures the provision of free period products throughout Scotland's Local Authorities, education authorities and public service bodies. All public bodies were asked in 2018 to make period products available for free for staff and visitors via the Public Bodies Support Unit.
Organisational Standards and Ethics	
Annual report and Audited Accounts	Where applicable public bodies must publish an annual report of its activities together with its audited accounts after the end of each financial year. The annual report must cover the activities of any corporate, subsidiary or joint ventures under the control of the body.
The Business Plan	The Chief Executive is responsible for preparing an annual Business Plan which must be submitted to the Scottish Ministers and published on the website. The approval constitutes the authority to conduct the operations of the Agency during that year. The

	plan should include the year's business targets, milestones and performance indicators required for the Agency to deliver the objectives set out in the Corporate Plan.
The Corporate Plan	The Chief Executive is responsible for preparing a Corporate Plan every 3 years which must be submitted to the Scottish Ministers and published on the website. The plan sets 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.
Civil Service Code	Social Security Scotland has a duty as an Executive Agency to make all staff aware of the Civil Service Code and its values. The Civil Service Code sets out the core values of the Civil Service and the standard of behaviour expected of all civil servants – including behaviour outside of work and in dealings with one another.
Scottish Public Services Ombudsman Act 2002	<p>The Scottish Public Services Ombudsman Act 2002 gave the Scottish Public Services Ombudsman (SPSO) the authority to lead the development of simplified and standardised complaints handling procedures across the public sector.</p> <p>The SPSO is responsible for looking at complaints made by individual members of the Scottish public about organisations providing public services in Scotland. It is the 'last resort'; investigating cases after the complainant has already exhausted the formal complaints procedure of the organisation concerned.</p>
Code of Practise for Statistics	The Code provides producers of official statistics with the detailed practices they must commit to when producing and releasing official statistics. It contains 3 pillars: Trustworthiness, Quality and Value. Each pillar contains a number of principles and detailed practices that producers should commit to when producing and releasing official statistics. The Code also has three cross-cutting themes, areas of practice that don't fit within just one pillar – collaboration, coherence, and transparency. The Office for Statistics Regulation (OSR) reviews compliance with the Code.