



# SSSC

**Assurance Map 2023-2024**

**STEP 1– Identify Sources of Assurance**

Issue	Issue Owner	Business Management (First Line) Identifying risks and mitigating actions. Implementing controls. Reporting on progress. Management Assurance.				Corporate Oversight (Second line) Designing policies. Setting direction. Ensuring compliance. Assurance oversight.						Independent assurance (Third line)			
		Strategies and Business plans	Performance management - KPIs	Financial management and reporting	Statement of assurance checklist	Governance Structures & Processes (e.g. Council/ Committee reports and mitigating actions).	Functional Compliance reviews (Finance & Information security)	Internal Quality Control Checks (such as PSA self-assessment)	Internal business change (stage/ gateway review) undertaken by PMO	Stakeholder surveys and Complaints	Corporate Risk Management / Assurance	External Project/programme reviews (e.g. Scottish Government Independent Assurance Review)	External Accreditation /Certification (such as IIP, EFQM, PCIP and Cyber Essentials Plus)	Strategic Partners Assurance Reports (such as Care Inspectorate and Shared Services)	Internal Audit reviews
Risk Management	DoSP														
Business Planning	CE & DoSP														
Project Management	DoSP														
Financial Management	Acting CE														
Fraud	DoReg														
Procurement	DoSP														
Human resources	Acting DoWES														
Equality, Diversity and Inclusion	DoSP														

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Information Governance	DoReg													
Health & Safety	DoSP													
Legislative Compliance	DoReg& DoSP													
Business Continuity Planning	DoSP													
Cyber security	DoSP													
Shared Services	DoSP													

STEP 2 – Assess Sources of Assurance									
Issue	Issue Owner	Controls	Business Management (First Line) Identifying risks and improvement actions.  Implementing controls. Reporting on progress. Management Assurance.	Corporate Oversight (Second Line) Designing policies. Setting direction. Ensuring compliance. Assurance oversight.	Independent Assurance (Third Line) Independent challenge, audit. Reporting on assurance. Audit of assurance providers.  Entity level assurance.		Control RAG Rating (See Key below)	Assurance Sufficient (Y/N)	Action Points
					Internal audit	Other sources of assurance			
Risk Management	DoSP	Risk Management Policy  Risk registers and appetite statement  Risk management procedure  Strategic risk register  Directorate risk registers  Department risk registers	Directorate Assurance Report  Assurance Report (EMT)	Oversight and approval by A&A and Council (Assurance Report)  Certificates of Assurance	Risk Management 20/21	Committed to Excellence – EFQM accreditation	High	Yes	IRM Practical Risk Appetite and Risk Tolerance training – September 2023 and March 2024.

Business Planning	CE & DoSP	Strategic, Operational and Directorate Business Plans Procedure  Performance Management Strategy  People Strategy  Strategic Outcomes  Risk Register  Business Plans and departmental objectives  Operational Plan	Directorate Assurance Report  Assurance Report (EMT)  Budget setting and monitoring	Oversight and approval by A&A and Council (Assurance Report, Strategic Plan)  Certificates of Assurance	Performance Reporting and KPIs 21/22	Committed to Excellence – EFQM accreditation	High	Yes	Identification of business planning activities carried out by all departments for 2024 – 2027.  Budget setting process underway. Finance to determine costings/budget required to complete the business planning objectives and EMT to review, refine and approve.
Project Management	DoSP	PMO policies, processes, handbooks and templates  Programme management training  Project and programme risk and issue registers  Benefits Realisation	Directorate Assurance Report  Assurance Report (EMT)  PMO oversight, auditing and reporting  Project risk reporting  Highlight reports	Oversight by A&A and Council (Assurance Report)  Certificates of Assurance  Project and Programme Boards and sponsor groups	Change Management - business process review 20/21  Digital Transformation/IT Strategy 22/23  Future Proofing Programme 22/23  Future Proofing Programme 23/24	Independent audit of projects and programmes when appropriate	High	Yes	Internal audit and SG review undertaken of FPP.  Terms of reference for programme boards reviewed. Benefits and PMO highlight reports template reviewed.

Financial management	Acting CE	<p>Financial Strategy</p> <p>Financial Regulations</p> <p>Debt Management Policy</p> <p>Delegated authority (Scheme of Delegation)</p> <p>Financial Planning</p> <p>Business cases</p> <p>Budget management training</p>	<p>Directorate Assurance Report</p> <p>Assurance Report (EMT)</p> <p>EMT oversight of budget setting</p> <p>Finance team compliance checks and reconciliations</p> <p>Monthly meetings between finance staff and budget managers</p>	<p>Oversight by A &amp; A and Council (Assurance Report &amp; Financial Strategy)</p> <p>Certificates of Assurance</p> <p>Budget monitoring and approval</p> <p>Annual report and accounts</p>	<p>Budgetary Control 21/22</p> <p>Procurement &amp; Creditors 22/23</p> <p>Payroll 22/23</p> <p>Financial Sustainability 23/24</p> <p>Debtors/Income 23/24</p>	<p>External audit</p> <p>Monthly budget monitoring report to Sponsor Dept</p> <p>NFI process</p> <p>Committed to Excellence – EFQM accreditation</p>	High	Yes	
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Fraud	DoReg	<p>Counter Fraud and Corruption Framework</p> <p>Procurement controls</p> <p>Fraud training</p> <p>CFS Financial Crime Response Plan</p> <p>Whistleblowing Policy</p> <p>Codes of Conduct</p> <p>Financial Controls</p> <p>Payroll &amp; expenses controls</p> <p>Training and preventative work delivered with CFS</p> <p>Fraud Risk Assessment process</p> <p>Compliance Reviews</p> <p>Intranet page</p>	Reporting in line with CFS Financial Crime Response Plan	<p>Oversight by A &amp; A and Council (Fraud and Assurance Report)</p> <p>Certificates of Assurance</p> <p>Counter fraud annual review by A&amp;A</p> <p>NFI Update report to A&amp;A Committee (Oct 23)</p>	Fraud Prevention, Detection and Response 21/22	Output from CFS NFI every two years	High	Yes	<p>Broadcast by Fraud Liaison Officer and Counter Fraud Champion (completed but still to be circulated).</p> <p>HLCG will provide update on SSSC fraud plan to A&amp;A in April 24.</p> <p>Will be reviewing counter fraud framework following withdrawal of CFS services.</p>
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Procurement	DoSP	<p>Procurement Strategy</p> <p>Training</p> <p>Procurement policy note</p> <p>GPC guidance</p> <p>Procurement risk register</p> <p>Procurement contract register</p> <p>Financial Regulations</p> <p>Business cases</p> <p>Scheme of Delegation</p>	<p>Biannual reporting to Procurement Development Group inc reporting on agreed performance indicators</p> <p>Consultancy register</p> <p>Procurement Team oversight</p> <p>PSR Act reporting</p>	<p>Annual Procurement report to A&amp;A</p> <p>Certificates of Assurance</p> <p>Annual Report and Accounts</p> <p>Report to A&amp;A re NFI process</p>	<p>Procurement &amp; Creditors 22/23</p>	<p>NFI report</p> <p>Committed to Excellence – EFQM accreditation</p> <p>External Audit review of procurement guidance GPC guidance</p> <p>PCIP</p>	High	<p>Roll out of contract management training has commenced.</p> <p>The two year procurement plan covering the period September 2023 to August 2025 is in place.</p> <p>The Procurement Development Group (PDG) met in August 2023.</p>
Human Resources	Acting DoWES	<p>People Strategy</p> <p>HR policies</p> <p>Development discussions</p>	<p>Directorate Assurance Report</p> <p>Assurance Report (EMT)</p> <p>People Strategy Board</p>	<p>Oversight by A &amp; A and Council (Assurance Report)</p> <p>People Strategy annual report to Council</p> <p>Certificates of Assurance</p>	<p>HR data and performance management 21/22</p> <p>Organisational Development 22/23</p> <p>Internal Workforce Planning 23/24</p> <p>Travel and expenses 24/25</p>	<p>IIP Gold status</p>	High	<p>Review of EDIG membership.</p> <p>Establishment of Community of Practice group.</p> <p>Review of EQIA to be completed Autumn 2023.</p>



Equality, Diversity and Inclusion	DoSP	Equality, Diversity and Inclusion policy EQIAs Mandatory training Report template – Impact Assessments	People Strategy Board Equality, Diversity and Inclusion Group EDI Community of Practice group.	Certificates of Assurance Annual Report Equality Mainstreaming Report	Equality and diversity 20/21	Committed to Excellence – EFQM accreditation SPA standards Equality, Mainstreaming and Outcomes Report Equality Delivery Plan	High	Yes	Review of EDIG membership.  Establishment of Community of Practice group.  Review of EQIA to be completed Autumn 2023.  Work ongoing to review EQIA template and guidance.
Information Governance	DoReg	Information Gov policies, processes & guidance Mandatory training Model Publication Scheme Data Champions Records Management champions	Directorate Assurance Report Assurance report (EMT) Quality Assurance & oversight by Info Gov Team Set up Information Governance Oversight Group (IAOs/OMT)	Oversight by A & A and Council (Assurance report) Certificates of Assurance Annual report Info Gov annual report to Council	Data protection 21/22	Committed to Excellence – EFQM accreditation SPA standards	High		Assessment against ICO Accountability Framework carried out and action plan developed.  Work progressing well on action plan.  Regular meetings of Data Champions set up.
Health & Safety	DoSP	Corporate H&S Policy and related policies and procedures Mandatory training H&S risk assessments	SSSC H&S Committee Performance reporting	Certificates of Assurance Corporate Health and Safety Policy approved by Council Annual Report	Health & Safety 22/23		High		SSSC H&S Committee established.

Legislative Compliance	DoReg & DoSP	Legal services provide advice to all departments  Horizon scanning by legal and policy teams  Training  Audit processes	Report to EMT	Certificates of Assurance  Horizon scanning at A&A Committee	Compliance with legislation 24/25	Committed to Excellence – EFQM accreditation	Medium		Creation of action plan to develop collaboration btw legal and policy teams, table of legislative requirements & training needs.  Work continuing on action plan . Work commenced on legislative compliance procedure and table of legislative requirements. Due date for completion end May 2024.
Business Continuity Planning	DoSP	Business Impact Analyses  Strategic Risk register  Business planning strategy and plans  Business continuity policy  Business continuity procedure  SSSC Incident Management Plan		Certificates of Assurance		Committed to Excellence – EFQM accreditation	Medium		BCMS developed and full suite of documentation now in place.  Simulation exercise/walkthrough of SSSC Incident Management Plan is scheduled and will take place in May 2024.

Cyber Security	DoSP	Digital Strategy Digital Security policy Mandatory annual training Risk Register	Directorate Assurance Report Digital Development Programme Board	Certificates of Assurance Digital Development Sponsor Group Annual Report to Council	Cyber security 21/22	Committed to Excellence – EFQM accreditation Collaboration with Scottish Government Cyber Resilience Team and NCSC Cyber Essentials accreditation Cyber Risk Technical Assessment Supplier Assurance Recognition by EFQM accreditation	High		Draft Cyber Incident Response Plan under development. Simulation exercise to be conducted in Q4.
Shared Services	DoSP	Governance arrangements - Strategy, Management Agreement, Performance Measures, Risk Register Customer satisfaction survey	Shared Services Review Board Shared Services Oversight Group	Certificates of Assurance Annual report to Council	Shared Services 22/23 Shared Services governance arrangements 21/22 (phase 1 and 2) Shared Services 24/25	Committed to Excellence – EFQM accreditation	High		Review of shared services operational model ongoing.

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**Key: RAG rating on the effectiveness of controls from assurance work undertaken**

<b>LOW:</b> Significant concerns over the adequacy/effectiveness of the controls in place in proportion to the risks
<b>MEDIUM:</b> Some areas of concern over the adequacy/effectiveness of the controls in place in proportion to the risks
<b>HIGH:</b> Controls in place assessed as adequate/effective and in proportion to the risks