SSSC

Assurance Map 2024-2025

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	

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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 | Business planning and budget setting process for 2025-28 is now underway. Identification of draft objectives will be followed by a determination of costings/budget required to complete these and for EMT to review, refine and approve. |

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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	Future Proofing: - Mini audit of Scottish Government external review action plan - 2022 - Finance systems audit – 2024 - Overall audit – 2024 Rewards Review: - Audit 2024	Future Proofing: - Scottish Government Independent Assurance Reviews – 2022, 2023, 2024 (x2) - Scottish Government Assurance Office Systems Review - 2023	High	Yes	

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Financial management	Acting CE	Financial Strategy Financial Regulations Debt Management Policy Delegated authority (Scheme of Delegation) Financial Planning Business cases Budget management training	Directorate Assurance Report Assurance Report (EMT) EMT oversight of budget setting Finance team compliance checks and reconciliations Monthly meetings between finance staff and budget managers	Oversight by A & A and Council (Assurance Report & Financial Strategy) Certificates of Assurance Budget monitoring and approval Annual report and accounts	Budgetary Control 21/22 Procurement & Creditors 22/23 Payroll 22/23 Financial Sustainability 23/24 Debtors/Income 23/24	External audit Monthly budget monitoring report to Sponsor Dept NFI process Committed to Excellence – EFQM accreditation	High	Yes	

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Fraud	DoReg	Counter Fraud Policy Procurement controls Fraud training Whistleblowing Policy Codes of Conduct Financial Controls Payroll & expenses controls Fraud Risk Assessment process Compliance Reviews Intranet page	Reporting to A&A	Oversight by A & A and Council (Annual Fraud Report) Certificates of Assurance NFI Update report to A&A Committee (Oct 23)	Fraud Prevention, Detection and Response 21/22 NFI every two years	High	Yes	Promotion of International Fraud Awareness Week November 2024 NFI exercise commences October 2024

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Procurement	DoSP	Procurement Strategy Training Procurement policy note GPC guidance Procurement risk register Procurement contract register Financial Regulations Business cases Scheme of Delegation	Biannual reporting to Procurement Development Group inc reporting on agreed performance indicators Consultancy register Procurement Team oversight PSR Act reporting	Annual Procurement report to A&A Certificates of Assurance Annual Report and Accounts Report to A&A re NFI process	Procurement & Creditors 22/23	NFI report Committed to Excellence – EFQM accreditation External Audit review of procurement guidance GPC guidance PCIP	High	Yes	

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Human Resources	Acting DoWES	People Strategy HR policies Development discussions	Directorate Assurance Report Assurance Report (EMT) People Strategy Board	Oversight by A & A and Council (Assurance Report) People Strategy annual report to Council Certificates of Assurance	HR data and performance management 21/22 Organisational Development 22/23 Internal Workforce Planning 23/24 Travel and expenses 24/25	IIP Gold status	High	Yes	
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	New equality outcomes to be published by April 2025.

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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 Information Governance Oversight Group (IAOs/OMT) bi annual meetings	Oversight by A & A and Council (Assurance report by exception) Certificates of Assurance Annual report Info Gov annual report to Council Bi annual reports to Information Governance Oversight Group	Data protection 21/22	Committed to Excellence – EFQM accreditation SPA standards	High	Yes	Records Management Policy approved at August Council.
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	Yes	

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Legislative Compliance	DoReg & DoSP	Legal services provide advice to all departments Horizon scanning by legal and policy teams Training Audit processes	Report to EMT Legal clinics held monthly Legislative Compliance procedure and table of legislative requirements	Certificates of Assurance Horizon scanning at A&A Committee	Compliance with legislation 24/25	Committed to Excellence – EFQM accreditation	High	Yes	Work continuing on action plan.
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	Report to EMT S&P Risk Register	Oversight by A & A and Council Certificates of Assurance		Committed to Excellence – EFQM accreditation	High		BCMS developed and full suite of documentation now in place. Exercise/walkthrough of SSSC Incident Management Plan was carried out on 22nd May 24. Improvement actions identified. A further exercise is to be planned for and scheduled in Q3/Q4. The SSSC Incident Management Plan and Business Continuity Planning Procedure were formally reviewed and approved by EMT in August 2024. Moved to GREEN in June 2024.

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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	Yes	Draft Cyber Incident Response Plan under development.
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	Yes	Shared Services agreement and specification to be signed off September 2024.

Link to Index of Policies and Procedures

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

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