SSSC

Assurance Map 2023-2024

STEP 1– Identify Sources of Assurance

Legend: X = green (source of assurance identified)

Issue	Issue Owner	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
		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)**			
Risk Management	DoSP	X	X	X	X	X					X			X	X
Business Planning	CE & DoSP	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Project Management	DoSP	X	X	X	X	X		X		X	X	X		X	X
Financial Management	Acting CE	X	X	X	X	X	X	X		X	X	X		X	X
Fraud	DoReg	X		X	X	X		X	X	X	X			X	
Procurement	DoSP	X	X	X	X	X	X	X		X	X	X		X	X
Human resources	Acting DoWES	X	X	X	X	X		X		X	X		X	X	X
Equality, Diversity and Inclusion	DoSP	X			X	X		X		X	X				X

Legend: ✔ = green (assurance source present); blank = not applicable.

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
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.

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	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	

Fraud	DoReg	Counter Fraud and Corruption Framework	Reporting in line with CFS Financial Crime Response Plan	Oversight by A & A and Council (Fraud and Assurance Report)	Fraud Prevention, Detection and Response 21/22	Output from CFS	High	Yes	
		Procurement controls		Certificates of Assurance		NFI every two years			
		Fraud training		Counter fraud annual review by A&A					HLCG appointed as Fraud Liaison Officer and Lindsay MacDonald as Counter Fraud Champion
		CFS Financial Crime Response Plan		NFI Update report to A&A Committee (Nov 22)					
		Whistleblowing Policy							Broadcast by Fraud Liaison Officer and Counter Fraud Champion
		Codes of Conduct							HLCG has prepared SSSC fraud plan.
		Financial Controls							
		Payroll & expenses controls							
		Training and preventative work delivered with CFS							
		Fraud Risk Assessment process							
		Compliance Reviews							
		Intranet page							

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		Roll out of contract management training has commenced. The two year procurement plan covering the period September 2023 to August 2025 is in place. The Procurement Development Group (PDG) met in August 2023.
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		Review of EDIG membership. Establishment of Community of Practise group. Review of EQIA to be completed Autumn 2023.

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 Practise 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 Reporting to 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.
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. This work has commenced but not yet complete. Due date for completion now end December 2023. Expected to be green at next review.
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 to be conducted in Q4.

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.

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