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An t-Ionad Fiosrachaidh

## Social Security Scotland

### Introduction

The Committee is considering the performance of Social Security Scotland during 2023-24 and 2024-25 and its budget and plans for 2025-26.

The Committee will hear from:

- David Wallace, Chief Executive, Social Security Scotland
- Miriam Craven, Chief Operating Officer
- Ally MacPhail, Deputy Director for Organisational Strategy and Performance

This paper provides background and six suggested themes for discussion.

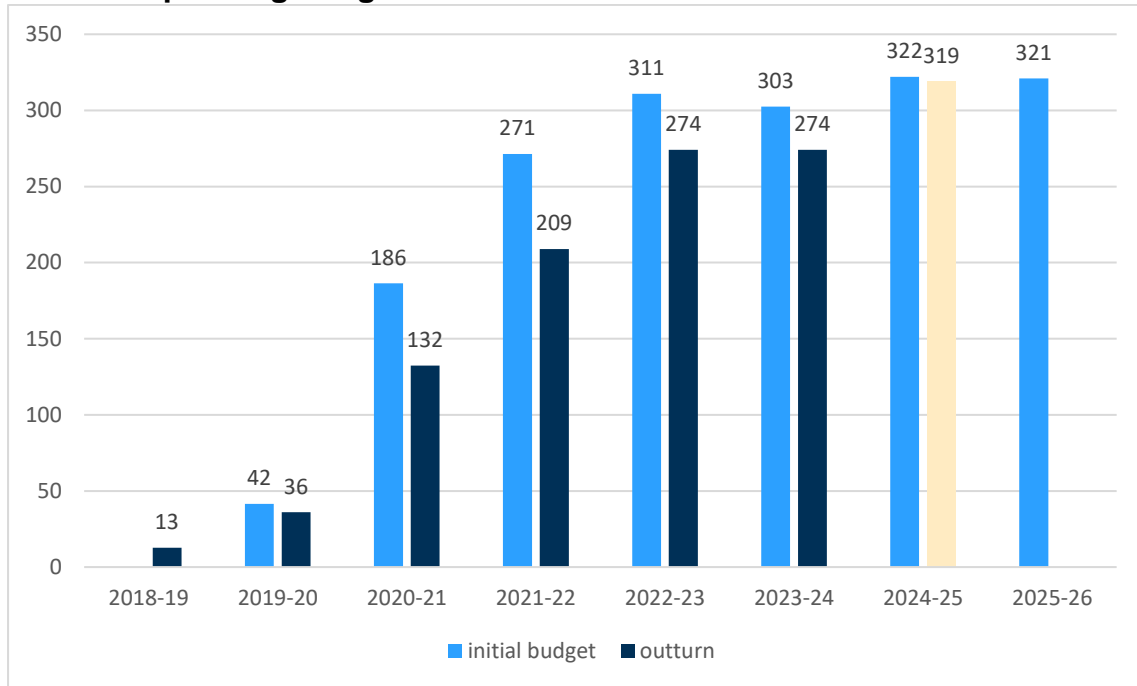
### Background

Social Security Scotland was established as an executive agency in September 2018 to administer devolved social security benefits. It now employs around 4,000 staff with an operating budget of £321m for 2025-26.

#### **Operating expenditure and budget**

The chart below shows how operating budget has been in the region of £300m for the last three years. Outturn has consistently been below budget.

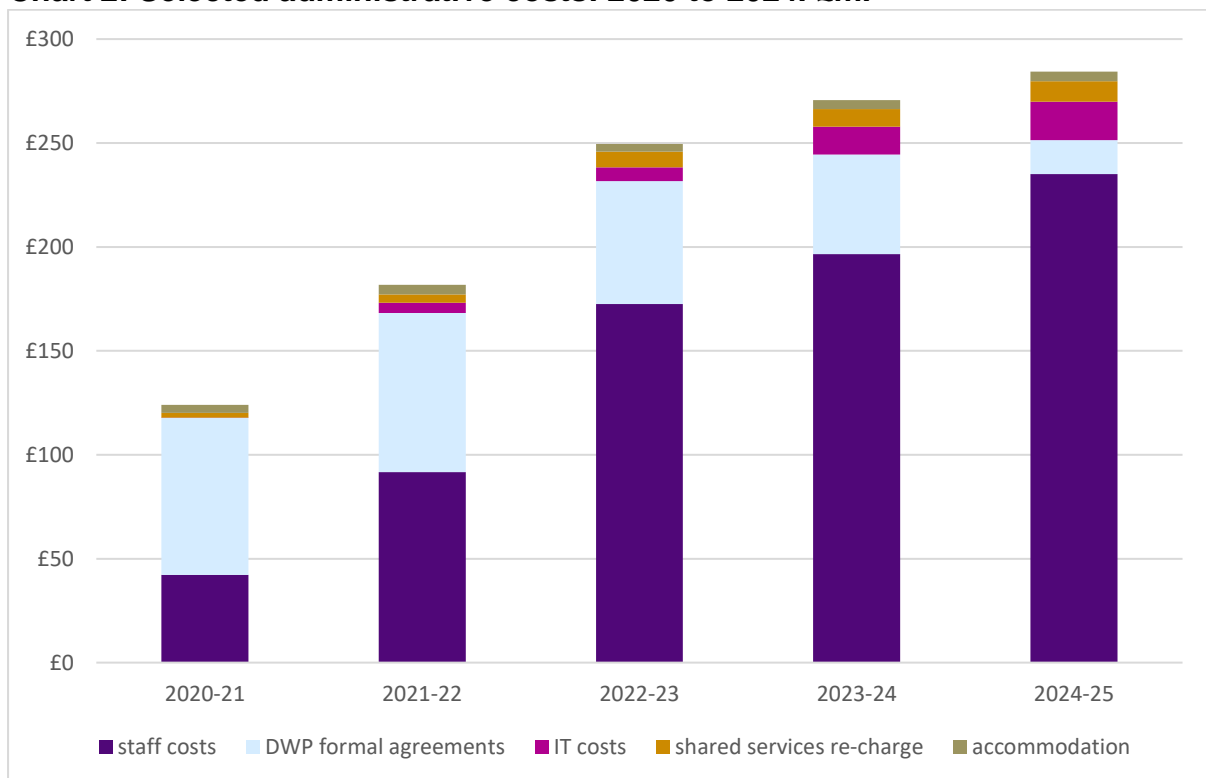
**Chart 1: Operating budget and outturn. 2018 to 2025. £m**



n.b 2024-25 shows initial budget and autumn budget revision.

Chart 2 and table 2 below give a breakdown of selected administrative costs from 2020 to 2024. This shows the increase in staff costs and decrease in payments to DWP for agency agreements. IT costs have increased, reaching £18.4 m in 2024-25 (budget).

**Chart 2: Selected administrative costs: 2020 to 2024. £m.**



**Table 2: Selected administrative costs: 2020 to 2024. £m**

£m	2020-21	2021-22	2022-23	2023-24	2024-25
staff costs	42.3	91.7	172.6	196.5	235.0
DWP formal agreements	75.4	76.5	59.1	48.0	16.4
IT costs	0.2	5.0	6.6	13.3	18.4
shared services re-charge	2.3	4.0	7.5	8.6	10.0
accommodation	3.8	4.6	3.8	4.2	4.5

Source: Social Security Scotland annual reports 2021-22, 2022-23, 2023-24. Business plan 2024-25.

### Benefits administered

The agency administers 16 benefits, which range in complexity from relatively simple annual payments such as the Best Start Grant, to disability benefits such as Adult Disability Payment, which require staff to assess a range of evidence to decide how a client's needs fit to certain set criteria.

The current programme of social security devolution that started with the Smith Commission in 2016 is now drawing to an end.

Developments expected in 2025-26 are:

- Completion of Carer's Allowance case transfer to Carer Support Payment in Spring and introduction of amendments including launch of Carer Additional Person Payment.
- National launch of Pension Age Disability Payment, and case transfer from Attendance Allowance.
- Completion of case transfer from PIP to ADP
- Case transfer of remaining DLA clients to Scottish Adult DLA
- Amendments to Pension Age Winter Heating Payment to introduce a £100 payment to those not entitled to payment under current rules.
- Development of a benefit to mitigate the two-child limit.

This just leaves Employment Injury Assistance to be introduced in order to complete the current programme of social security devolution. The final devolved benefit, Severe Disablement Allowance will remain with DWP under agency agreement because it closed to new claimants in 2001 and has very few people still claiming.

### Client survey 2023-24

The client survey for 2023-24 shows a very positive view of Social Security Scotland, as illustrated in table 3 below. Where views were less positive, they tended to relate to disability benefits. This is explored further in Theme 5 below.

Overall, 81% rated their overall experience with Social Security Scotland as good or very good. Only 5% said it was poor or very poor. Results by individual benefit are given below.

**Table 3: Overall view of Social Security Scotland by benefit**

Benefit	Very good or good	Neither poor nor good	Poor or very poor	Total
Carer's Allowance Supplement	88%	11%	1%	1,096
Best Start Grant	90%	8%	2%	4,793
Best Start Foods	90%	8%	2%	4,197
Funeral Support Payment	87%	10%	3%	450
Young Carer Grant	95%	c	c	109
Scottish Child Payment	95%	4%	1%	16,112
Child Winter Heating Payment	93%	c	c	234
Winter heating payment	85%	11%	4%	283
Child Disability Payment	85%	10%	5%	1,659
Child Disability case transfer	91%	7%	2%	2,411
Adult Disability Payment	75%	18%	8%	4,790
Adult Disability Payment case transfer	85%	13%	2%	2,704

Source; Social Security Scotland client survey 2023-24, table 3.3, 'c' – numbers too low.

### Annual report and annual audit 2023-24

The Chief Executive's forward to Social Security Scotland's annual report for 2023-24 described it as a "challenging year" noting key achievements as:

- Extending Adult Disability Payment
- Phased roll-out of Carer Support Payment
- Improvements in call waiting and processing times

The main findings in Audit Scotland's annual audit for 2023-24 included:

- There are appropriate arrangements for financial management and governance
- Processing times for disability benefits have improved.
- There is not the capacity to make all the improvements required to the benefit case management system.
- Significant work is required to measure fraud and error.
- There is uncertainty over the funding for transition from the Programme to the agency.
- Some improvements are required to cyber security.

The audit gave a qualified opinion on expenditure. This is a long-standing issue related to DWP benefits administered under agency agreement. DWP's accounts have been qualified for many years because the legislation defines any overpayment as 'irregular.' The same issue doesn't arise for benefits administered directly by Social Security Scotland because: "any payment made in line with the determination is deemed to comply with the legislation, irrespective of whether it has been based on incorrect or fraudulent information." (Annual audit, para 23).

## **Strategic Risks**

The 2023-24 annual report describes 15 strategic risks, 9 of which were rated 'red' "with planned actions progressing to manage the risk landscape". The annual report stated that the nine 'red' rated risks:

“are not yet at acceptable levels due to limitations in resource or ability to take short term action.”

The [latest published risk profile is for June to August 2024](#). This adds an additional risk (The addition is mailroom which is rated red). These ten red-rated strategic risks are listed below. More detail is available in the published register.

- Programme closure
- Mailroom
- Fraud
- Financial management
- Quality
- Business resilience
- Delivering for clients
- Cyber security
- Management information and performance data
- Protective security

This paper draws on a range of publications related to the performance of Social Security Scotland.

- [Annual Report 2023-24](#)
- [Charter Research 2023-24](#) and [Client Survey 2023-24](#)
- [Audit Scotland annual audit 2023-24](#)
- [Audit and Assurance Committee minutes, August 2024](#)
- [Business Plan 2024-25](#)
- [Corporate Plan 2024-27](#)
- [Client Survey disability payments April to September 2024](#)

## **Themes for discussion**

### **Theme 1: Completion of Social Security Programme**

Last week the Committee discussed the closure of the Social Security Programme and transfer of functions to Social Security Scotland. The Programme is due to wind up in 2026. The Cabinet Secretary described it as “very challenging” as it is:

“The closure, in effect, of one of the most significant programmes the Scottish Government has seen – the devolution of social security. That’s a very

significant programme and therefore it does require very careful handling” 9 January, 9.46am.

In their annual audit 2023-24 (published November 2024) Audit Scotland noted that:

“There is still uncertainty over the funding and cost of services that will transition to Social Security Scotland when the Programme closes.” (Audit Scotland, para 9)

[...]

There is still a risk that the programme does not fund all costs for services expected to transfer, including staff. There is also a risk that future running costs associated with products and services that are yet to be delivered are not identified. This uncertainty will impact Social Security Scotland’s financial plans into the future. The overall cost of transition needs to be well understood and managed between the programme and Social Security Scotland. ([Audit Scotland, Annual audit 2023-24, para 76](#))

In August last year, Programme closure was one of the two highest rated risks in [Social Security Scotland’s risk register dashboard](#) (the other was mailroom).

Last week the Cabinet Secretary said she is:

“very confident about where we are at present with that move and I’m very confident in the work that the agency is undertaking to ensure it has the right skillset that perhaps used to sit within Programme that now needs to move to Agency.” (9 January, 9:48am)

Taking on Programme functions is a priority for the agency. Social Security Scotland’s Corporate Plan 2024-27 sets out five strategic goals one of which is ‘preparing for the future’:

“Since 2018, we have worked alongside our Scottish Government Social Security Programme colleagues who created our initial systems and processes. As the Programme reaches its planned end in 2026, we will take full responsibility for the delivery of devolved benefits from Scottish Government Social Security Programme in a safe and secure way. “

### **Two child-limit**

In November the Scottish Government announced it would develop a new benefit to mitigate the UK Government’s ‘Two child limit’. £3m is allocated in the 2025-26 budget for development work.

Last week the Cabinet Secretary said:

“I’m very confident both for discussions around the mitigations of the two-child cap and employment injuries that the programme closure will continue as planned and the change function and the work that is going on in the agency will be able to continue to seamlessly deliver any future changes that are required.” (9 January 9:50am)

**Members may wish to discuss:**

1. **What are the operational challenges of taking on the remaining functions of the Social Security Programme? What progress is being made on reducing the risk score of this project?**
2. **The Scottish Government intends to mitigate the two-child limit. What operational challenges does this create for Social Security Scotland, particularly as it is due to start just as the Programme is closing?**

## **Theme 2: Error and fraud**

Social Security Scotland is developing its capacity to identify error and fraud. In 2023-24 identified error was very low in comparison to total benefit spend at:

- £19.8 million underpayments
- £5.2 million overpayments

The annual report notes that:

“Over and underpayments are created by a variety of different activities, including routine administrative and claim maintenance actions such as backdating new applications, and the time taken for a client to report a change of circumstances. Other factors include the time we take to process reports and complete a redetermination or appeal.” (Annual Report p. 56)

Audit Scotland recommended that:

“Social Security Scotland must continue to develop processes to measure the level of fraud and error within the range of benefits being delivered.” (recommendation 4).

Error can be caused by clients or by officials.

### **Client induced error**

Most overpayments are due to “client failure to notify a change of circumstances in time – most notably, the loss of their qualifying benefit entitlement” (Annual Report p. 57).

Social Security Scotland does not have robust estimates of client-induced error for the benefits it administers. The recently passed Social Security (Amendment) (Scotland) Bill includes provision for Social Security Scotland to require clients to provide information. This will enable robust estimates to be developed. (The Bill was passed on 3 December and, at time of writing, had yet to receive Royal Assent).

### **Official error**

The agency has been developing its ability to identify official error, publishing a report on a pilot exercise to estimate official error in [Scottish Child Payment in November 2023](#) and a report on [Best Start Foods in November 2024](#). These exercises identified:

- 1.9% overpayment and 0.2% underpayment in Best Start Foods between September 2023 and January 2024
- 1.1% overpayment and 0.1% underpayment in Scottish Child Payment between March and May 2023.

Social Security Scotland's annual report p.42 states that:

“managing rates of error remains challenging due to use of agile approach where changes to the systems and processes happen regularly. However, payment errors have reduced.”

Action to address official error includes:

“Guidance has been strengthened and e-learning developed to support staff. Further cross benefit discovery work is being undertaken to increase automation and reduce hand offs to address this type of error.” (Annual Report p.57)

### **Qualification of accounts**

Audit Scotland issued a qualified opinion on Social Security Scotland's accounts due to overpayments of £42.4 million of expenditure on DWP administered benefits. The DWP's fraud and error estimates have led its' auditors to issue a qualified opinion on its accounts for many years. Because of the way the legislation is written, the same error rate would not result in a qualified opinion for Social Security Scotland benefits. Audit Scotland explain:

“This is due to the different legislation which applies to these benefits and which requires Social Security Scotland to make a payment where it has determined someone is eligible. Any payment in line with a determination is deemed to comply with the legislation, irrespective of whether this has been based on incorrect or fraudulent information” (Audit Scotland, annual audit 2023-24, para 23)

### **Carer Support Payment and Carer's Allowance overpayments**

Carer's Allowance is administered by the DWP and has a particularly high estimated error rate of 5.2%.

Carer's Support Payment, administered by Social Security Scotland, is replacing Carer's Allowance. In both benefits clients are not entitled to benefit for any week in which they earn more than the set threshold. (£196 per week from April 2025). This can easily result in overpayments, particularly if people do not have regular earnings. The [DWP's approach to recovering these overpayments has been criticised](#). The UK Government launched an [independent review](#) in October.

“It follows concerns over increasing reports of carers unknowingly accruing large amounts of overpayments of Carer's Allowance, signalling the Government's commitment to learn lessons and get to grips with the issues.”



[The terms of reference](#) include considering: “what changes can be made to reduce the risk of such overpayments accruing in future.” Although benefit design is very similar, Social Security Scotland takes a different approach to debt recovery, as explained below.

### **Recovery of overpayments**

The Annual Audit notes that:

“Social Security Scotland is currently limited to voluntary debt repayment arrangements to recover overpayments. It is developing a policy to support deductions from ongoing benefit awards when voluntary repayments have not been agreed.” Annual Audit 2023-24, para 65.

The annual report 2023-24 explains:

“There are plans to support deductions from ongoing benefit awards when clients have failed to agree repayments. We cannot introduce a policy of enforced deductions until the appropriate service design and process for re-determinations and appeals have been finalised. Similarly, provisions to recover debt through the Sheriff court system are not yet in place. As such, the debt recovery service is limited in its effectiveness.” (Annual Report p. 39).

A redetermination and appeals process for liability for overpayments is provided for in the [Social Security Amendment \(Scotland\) Bill](#), passed on 3 December 2024.

### **Fraud**

Almost all over-payments are a result of error rather than fraud.

The National Fraud Initiative ran a pilot in 2022 which identified just 17 Social Security Scotland cases where clients were not entitled to benefits. The intention is to run another pilot in 2024-25, which may also include Adult Disability Payment for the first time (Audit Scotland, para 68).

The 2023-24 annual report noted one conviction for fraud (p.58).

### **Members may wish to discuss:**

- 3. The risks of overpayment of Carer’s Allowance have been highlighted for many years. Do similar risks exist in Carer Support Payment? If so, how is Social Security Scotland minimising those risks?**
- 4. Currently debt recovery is on a voluntary basis. Is that sustainable?**
- 5. What progress has been made on reducing the risk of official error?**
- 6. Could you update the Committee on whether another National Fraud Initiative pilot is running this year?**

## Theme 3: Key Performance Indicators

Social Security Scotland is developing a performance and quality framework “that will be supported by key performance indicators” (Annual Audit para 105). A performance forum was established during 2023-24 which will develop a performance framework to help link measures of performance at organisation level and national outcome level. Audit Scotland’s Annual Audit 2023-24 recommended that:

“Social Security Scotland should implement performance management arrangements that will allow an evidence-based assessment of performance to support decision making and help demonstrate value for money.”  
(Recommendation 7)

Social Security Scotland’s business plan for 2024-25 includes developing a quality and performance framework:

“We will develop and publish our Quality and Performance Framework, setting out clearly our quality standards for our clients. It will also identify areas for further learning and improvement. The framework will demonstrate our links with National Outcomes, the Scottish Government’s Social Security Programme’s Measurable Improvements Strategy and Evaluation Activity and the Charter Measurement Framework.”

Reflecting this, the agency’s 2024-27 Corporate Plan includes the following strategic goal:

“Deliver our annual performance priorities to show improvements to the quality, effectiveness and efficiency of our service.”

### Members may wish to discuss:

#### 7. Can you update the Committee on progress with developing the Quality and Performance Framework?

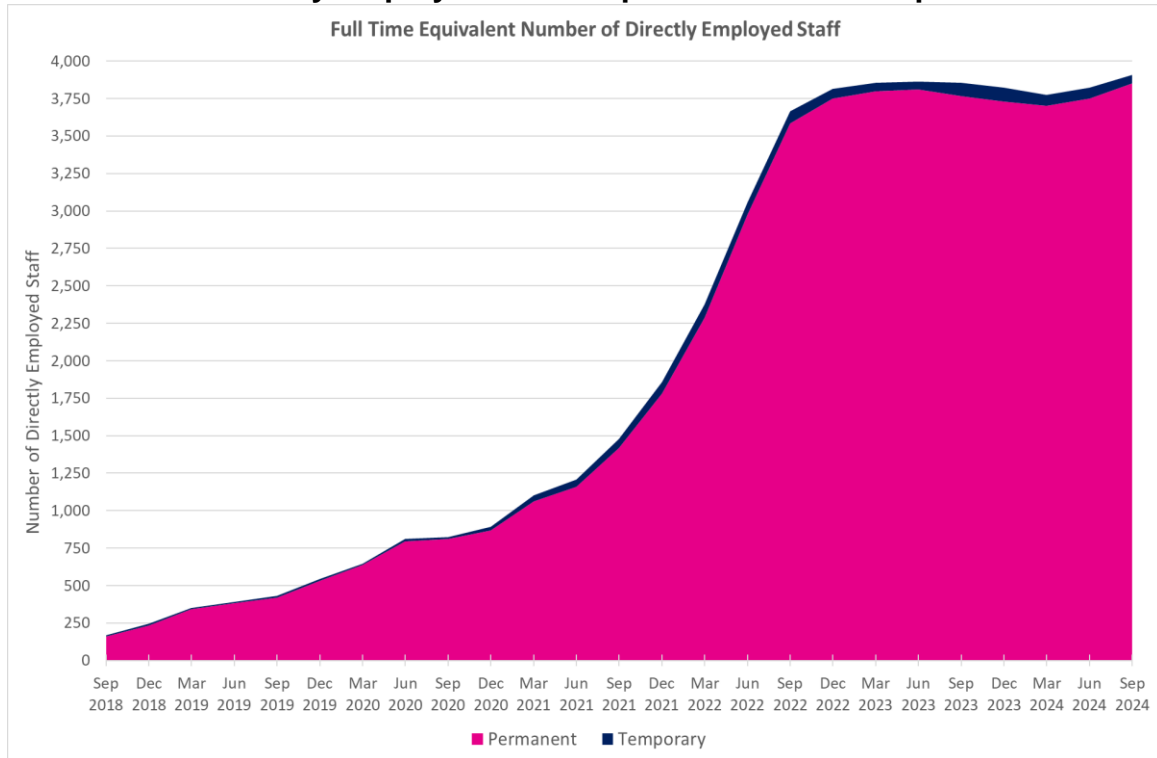
## Theme 4: Staffing issues

The largest administrative cost for Social Security Scotland is staff. Staff costs have increased from:

- £172.6 million in 2022-23 (outturn, annual report p. 73)
- £196.5 million in 2023-24 (outturn, annual report p.73)
- £235.0 million in 2024-25 (budget, 2024-25 business plan p. 11)

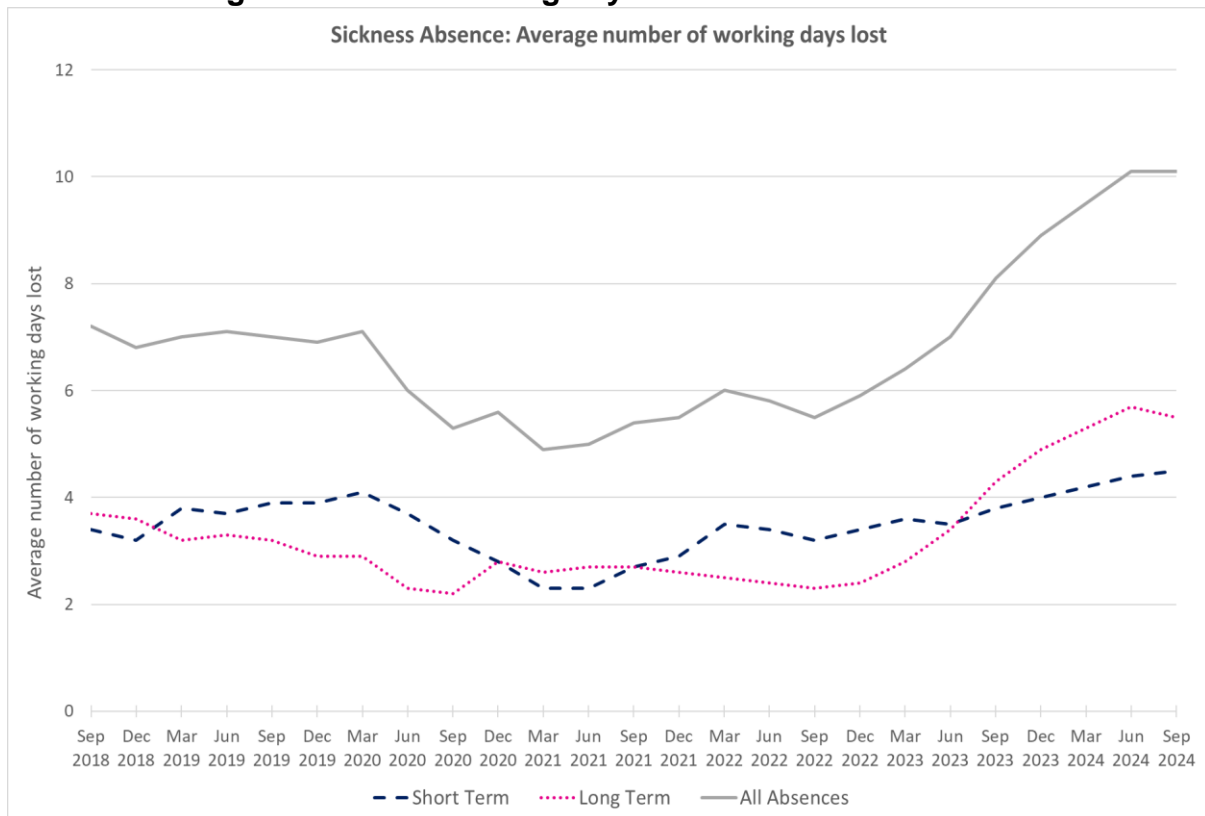
The [latest workforce statistics](#) show that, as at September 2024 Social Security Scotland employed 3,849 FTE (full time equivalent) permanent staff and 60 FTE temporary staff. The chart below shows the growth in staff numbers since the agency started in 2018. In September 2024, 36.4% of staff worked in Dundee, 55% in Glasgow and 8.6% elsewhere.

**Chart 3: FTE directly employed staff. September 2018 to September 2024**



Sickness absence rates have been increasing over the last two years as shown in the chart below.

**Chart 4: Average number of working days lost to sickness**



Source: [Workforce information to September 2024](#), chart 3.

### **Staff views**

[Measuring Our Charter 2023-24](#) includes results of a staff survey. Findings included improvements in the proportion of staff who felt knowledgeable about social security, about redeterminations and appeals processes. However, compared to previous years, a smaller proportion of staff felt they get the information and tools they need to do their job well.

- 59% of People Survey respondents say they get the information they need to do their job well. This is lower than that the 73% in 2022, 76% in 2021 and 73% in 2020 (Measure 18a, Measuring Our Charter p. 36)
- 64% of People Survey respondents said they had the tools they needed to do their job effectively. This is lower than that 75% in 2022, 81% in 2021 and 82% in 2020. (Measure 25, Measuring Our Charter p.42)

Tools for the job includes guidance. Staff had different views of guidance changes. For example, one commented that: “I feel the guidance has been updated to help us deliver a better service” whereas another commented that: “Regular changes to guidance without communication can be difficult. If we are not informed of changes how can we apply them.”

There was little change in the proportion of staff who knew how to refer to advice and advocacy services.

- 60% of staff respondents who interact with clients (or who will in the future) agreed or strongly agreed that: “I know how to refer people to advice and advocacy services.” Results were similar in 2022-23 and 2021-23 at 60% and 62% respectively. (Measure 20, Measuring Our Charter p. 37).

The annual report 2023-24 describes how the annual Civil Service Survey looks at civil servant attitudes to and experience of working in Government. The annual report states that Social Security Scotland’s scores have dropped, but remain above average:

“Our 2023 Employee Engagement Index score was 69%. Although a drop from the previous year, this was higher than the Civil Service median of 64%. Despite the organisation’s considerable growth over the past year and the challenges this has brought, our results for most themes within the survey were notably better than for comparable operational delivery bodies. Nevertheless, we are embarking on improvement activity in several key areas where results have deteriorated.” (Annual report p. 51)

### **Members may wish to discuss:**

- 8. What is being done to ensure all employees have the right tools and information to do their jobs?**
- 9. What is the reason for increasing sickness absence and how is this being addressed?**

## Theme 5: Disability benefit administration

### ***Systems for disability benefit administration***

An [internal audit review of ADP in June 2024](#) gave a 'limited' assurance rating saying that much good practice was identified but:

“There are weaknesses in the current risk, governance and/or control procedures that either do, or could, affect the delivery of any related objectives. Exposure to the weaknesses identified is moderate and being mitigated.”

The report made 8 recommendations (4 high priority, 2 medium priority and 2 low priority). The four high priority recommendations related to:

- Gaps in training and guidance for ADP.
- System controls within the SPM case management system
- Effectiveness of quality checks
- Non-compliance with guidance/poor processes and controls in administering ADP

The Annual Report 2023-24 noted that:

“During the financial year 2023-24 we have experienced some challenges within the delivery of disability benefits. This has been further impacted by an agile delivery environment which means that we do not yet have a stable operating system with full functionality. (Annual Report p. 44).

The 'agile delivery environment' refers to the approach to developing Social Security Scotland systems, which was to deliver a 'minimum viable product' which is then improved after it is launched.

### ***Client experience of disability benefits***

[Measuring Our Charter](#) published client survey results for the period April 2023 to end March 2024. More up to date information for ADP and CDP was published in December covering the period [April to September 2024](#).

Measuring Our Charter for 2023-24 showed that, compared to clients of other benefits, those in receipt of ADP and CDP were much less likely to say they; got enough updates, that the application was easy to understand, asked relevant questions and were processed within a reasonable time. They were less likely to consider Social Security Scotland was an 'open' or honest organisation. They were more likely to say Social Security Scotland had made the wrong decision and to request a redetermination or appeal.

The table below shows results for ADP and CDP for 2023-24 showing the lowest scores for getting enough updates and dealing with applications in a reasonable time.

**Table 4: [Measuring Our Charter](#) – selected results**

Clients who 'agreed or agreed strongly' that:	ADP	CDP	Ref
The decision was wrong	32%	16%	Table 15
Social Security Scotland is an open organisation	66%	78%	Table 64
...is an honest organisation	67%	76%	Table 65
Application process was clear	62%	76%	Table 44
...asked only relevant questions	56%	71%	Table 45
Application dealt with in a reasonable timeframe	40%	42%	Table 49
I got enough updates	39%	36%	Table 8

**Update – April to September 2024**

An update in September showed similar results (Table 5, below).

**Table 5: ADP and CDP Client Survey Results**

Agreed or agreed strongly	ADP	CDP
Treated fairly and respectfully throughout	72%	81%
It was easy to get supporting information	68%	74%
Application was clear	66%	80%
Application enabled me to fully explain my circumstances	60%	75%
Asked only relevant questions	58%	72%
Application criteria were clear before I applied	57%	68%

[Disability benefit client survey, April to September 2024.](#)

Of the 5% of ADP applicants who had a consultation, 80% agreed or agreed strongly that the practitioner understood their disability.

19% of those applying for ADP and 40% of those applying for CDP got help from Social Security Scotland with the application. Almost all (91% ADP, 82% CDP) agreed or agreed strongly that it was easy to get that support.

**Call waiting times**

The average call waiting times across all benefits reduced from 22 minutes 17 seconds in 2022-23 to 17 minutes 54 seconds in 2023-24. There were particularly large reductions in wait times for the 'five family payments.' For example, Scottish Child Payment wait times reduced from 30 minutes 50 seconds to 9 minutes 53 seconds. Most call waiting times for disability benefits are notably longer than for other benefits. The exception is calls on case transfer which have very short wait times.

The table below shows how call waiting times improved in 2023-24 for most of the disability benefit phone lines.

**Table 6: Call waiting times in minutes and seconds.**

	2021-22	2022-23	2023-24
CDP general	00:46	33:07	22:31
CDP case transfer	00:30	01:51	02:10
CDP equipment and vehicles	n/a	30:27	26:42

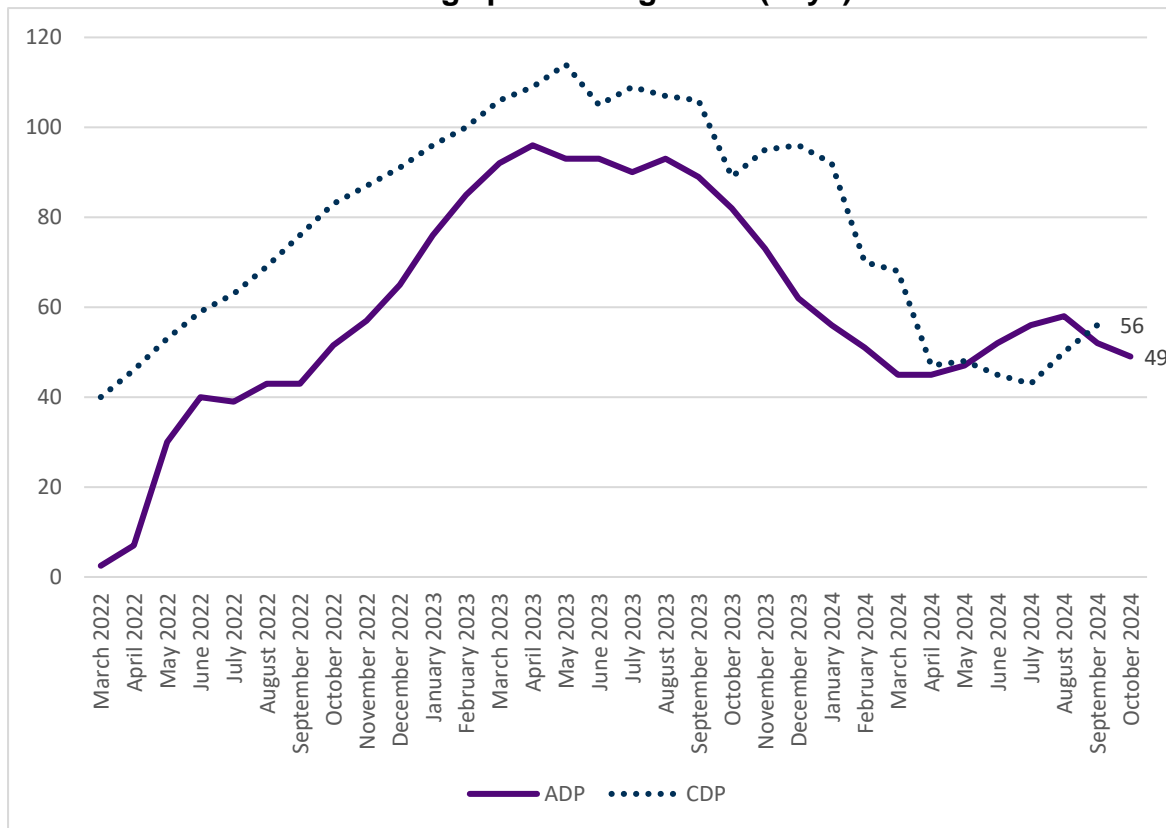
	2021-22	2022-23	2023-24
ADP general	0:55	17:29	21:20
ADP case transfer from PIP	n/a	01:42	01:13
ADP case transfer from DLA	n/a	01:35	01:12
ADP equipment and vehicles	n/a	46:40	28:48

Source: Charter Research, Table 37.

### Processing Times

Chart 5 below shows how processing times for ADP and CDP have been improving reaching 56 days in September 2024 for CDP and 49 days in October 2024 for ADP.

**Chart 5: ADP and CDP average processing times (days)**



[CDP processing times to end September 2024](#), ADP processing times to October 2024.

**Members may wish to discuss:**

- 10. Why is client experience worse for disability benefits than other benefits? How is Social Security Scotland working to address that?**
- 11. Processing times and most call waiting times have come down. How has this been achieved? What resources are required to sustain this?**

## Theme 6: IT Systems

IT systems expenditure increased from £6.6 million in 2022-23 (outturn) to £18.4 million in 2024-25 (budget)

One of the strategic goals in the Corporate Plan 2024-27 is ‘investing in our technology’

“Maintain our IT systems to a high standard ensuring robust cyber security and build additional essential functions as technology improves.”

### 2023-24 Progress

The annual report 2023-24 noted improvements to IT systems during 2023-24:

“This included work to support automation of payments, and the uprating of benefits. We have also introduced automation for Best Start Grant Early Learning and School Age Payment, which means clients do not need to apply for these payments.”

Audit Scotland’s annual audit 2023-24 highlighted:

- Reliance on **manual processes** to allocate work and track application progress. “Management accepted internal audit recommendations to further develop and improve the Social Programme Management case management system to reduce the reliance on manual intervention.”
- Progress has been made in testing **disaster recovery** scenarios, but “further work is required to test of recovery of a complete SPM outage.”
- The agency has taken reasonable steps to prepare for the introduction of a **new HR and finance system** - Oracle Fusion Cloud – which is being introduced across the Scottish Government and its agencies.
- Social Security Scotland and the Scottish Government Social Security Programme **do not have the capacity to make all required improvements** to the benefit case management system. An independent third party will conduct a digital maturity assessment.

### Agile Approach and Technical Debt

Agile system development has meant that benefits were delivered as a ‘minimum viable product’, with improvements and fixes being developed once they were live. This backlog of work is known as ‘technical debt’.

In 2022 Audit Scotland explained the ‘trade offs’ of using an agile approach to system development:

“The Agile approach to systems development has trade-offs. It supports fast, user focused and adaptable delivery by focusing on ‘must have’ features to allow benefits to be launched in an acceptable way. For Social Security Scotland to operate efficiently and effectively, resources will be needed over the longer term to continue systems development and replace temporary and



manual processes.” ([Audit Scotland, Progress in Delivery Devolved Benefits, 2022](#))

Audit Scotland’s annual audit for 2023-24 highlights that this technical debt will not be cleared before the Programme closes. They say:

“For several years we have identified a wider dimension audit risk associated with the configuration of the Social Programme Management (SPM) case management system, recognising that technical debt needs to be effectively managed. Last year, we noted the establishment of a single prioritised backlog and closer working between the Social Security Directorate and Chief Digital Office as positive developments, however, we have been advised that this will not fully eradicate the backlog of work or all technical debt by the end of the programme in 2026.” (Audit Scotland, annual audit 2023-24, para 54)

The audit notes that the pace of delivery meant that a period of “embedding and enhancement” planned for 2023 did not take place. Nor has the Programme or the Agency had capacity during 2023-24 to resolve the technical debt.

The internal audit [Annual Assurance report](#) (August 2024) noted progress on the Single Prioritised Backlog, but:

“many items do still remain in the backlog and this will require significant focus of resources in order to progress these activities.”

The business plan 2024-25 set out key objectives for the current year, including:

“Commission an independent assessment of our core digital services, including identifying those that need to be updated to manage future demand for benefits.”

**Members may wish to discuss:**

**12. Can you update the Committee on progress in the independent assessment of core digital services? Are there emerging findings that you can share with the Committee?**

**13. What progress is being made on reducing the need for manual processes in benefit administration?**

Camilla Kidner  
SPICe  
9 January 2025