# Future Proofing – summary of programme audit and assurance activity
November 2024

# Contents

# Introduction

1. The Future Proofing programme was approved by Council in May 2021. Our vision for the programme was that we want being registered with us to be simple and easy to understand and to make sure that people know about the benefits and value of being registered and the standards, skills and qualifications needed to deliver high quality care.

2. We use an assurance model that follows three lines of defence:

   - business management – for example, strategic and business plans, performance KPIs and financial management

   - corporate oversight – including PMO project governance including programme board and sponsor group meetings alongside formal gate reviews

   - independent assurance – including external programme reviews and internal audit reviews

3. Throughout the lifecycle of the programme we carried out a range of assurance activities to provide an independent assessment of the health and progress of the individual projects within the programme, and the programme as a whole.

4. These included external gateway reviews, digital assurance (DAO) reviews and internal audits.

5. These external and internal reviews took place alongside day-to-day assurance activity via the programme structure including project leads meetings, monthly programme board and quarterly sponsor group oversight.

6. This report summarises the reviews and audits we commissioned across the programme and the outcomes of these.
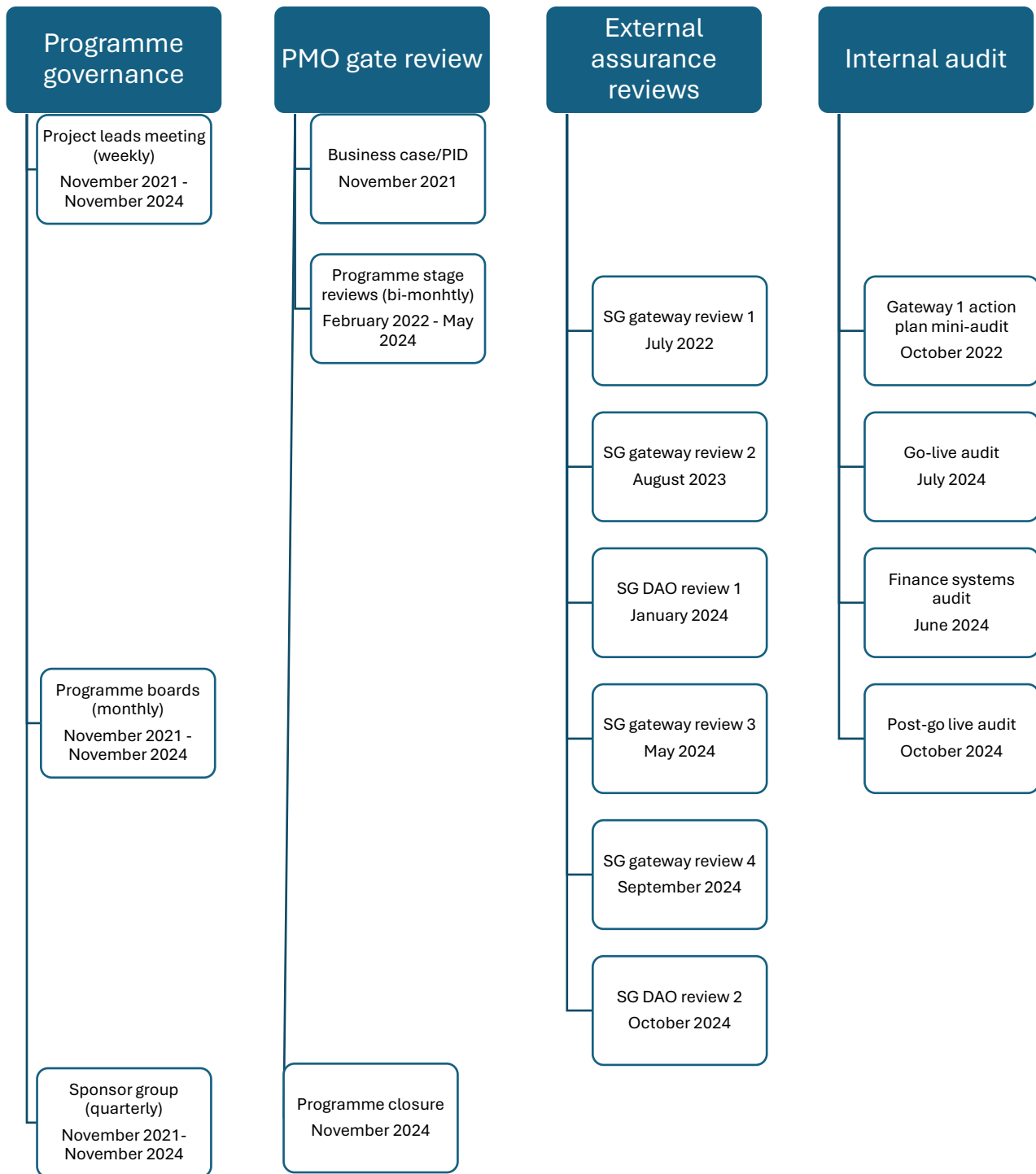
# Assurance structure and timeline

| Programme governance | PMO gate review | External assurance reviews | Internal audit |
|---|---|---|---|
| Project leads meeting (weekly) November 2021 - November 2024 | Business case/PID November 2021 | | |
| | Programme stage reviews (bi-monhtly) February 2022 - May 2024 | SG gateway review 1 July 2022 | Gateway 1 action plan mini-audit October 2022 |
| | | SG gateway review 2 August 2023 | Go-live audit July 2024 |
| | | SG DAO review 1 January 2024 | Finance systems audit June 2024 |
| Programme boards (monthly) November 2021 - November 2024 | | SG gateway review 3 May 2024 | Post-go live audit October 2024 |
| | | SG gateway review 4 September 2024 | |
| | | SG DAO review 2 October 2024 | |
| Sponsor group (quarterly) November 2021- November 2024 | Programme closure November 2024 | | |

*Table 1: Assurance structure and timeline*

# External assurance

**Scottish Government Directorate of Internal Audit and Assurance**

7. The Scottish Government Directorate of Internal Audit and Assurance facilitated four gateway reviews through the programme.

8. The reviews were delivered by a team with extensive background in programme and project audit and assurance. The team lead was an external contractor identified by the directorate and the team members were senior Scottish Government employees working in project and procurement.

9. Each review had the following structure:

   - A planning meeting held with the review team, senior responsible officer (SRO) and programme manager.

   - Two days of interviews with key project staff including project leads, and subject matter experts in SSSC.

   - A final report with recommendations.

10. The aim of each review was to provide independent assurance to programme board, sponsor group and senior SSSC management that the programme was progressing as intended and to identify areas where improvement could be made to ensure successful delivery.

11. We held reviews at key points during the programme where significant activity had taken place or was planned, in consultation with the review team. The first review was held shortly after the initial consultation on our proposals for the programme. We held a further review midway through development and drafting of Codes of Practice, CPL, RTP and further consultation and engagement on these. The final reviews took place prior to go-live, to provide assurance that we were in a good position for launch, and then to close off the lifecycle post-go live and to identify any remaining concerns or issues.

12. At each review a comprehensive report was provided to the SRO by the review team. This summarised their findings and also set out a series of recommendations. At the final review we received no recommendations.

13. Throughout the reviews the team commented positively on the approach taken by the programme team and to programme management during the life of the programme.

14. Appendix A provides a summary of all recommendations received from the gateway reviews, along with our actions as advised to the review team at the time of receipt.

**Scottish Government Digital Assurance Office**

15. The Scottish Government Directorate Digital Assurance Office (DAO) facilitated two reviews during the programme. These focused on our plans for delivering the systems changes required to successfully complete the programme.

16. The first of these involved members of their review team holding interviews with key staff in the Digital Services department and thereafter providing

recommendations relating to various aspects of the work completed at the time, alongside planned work.

17. This review took place in late 2023 and we provided a response to their recommendations, detailing our planned actions to address them, in early 2024.

18. The DAO held a follow-up review in October 2024, which was primarily desk-based but did include interviews with the Head of Digital Services and the programme manager. At the time of completing this report, we had not received the DAO's formal response; however during the interviews the feedback was positive and we do not anticipate any concerns being raised by the team.

19. The recommendations and our response from the first review are presented at appendix B.

# Internal audit

**'Mini-audit'**

20. Following the first external gateway review, we asked our internal auditor Henderson Loggie (HL) to carry out a 'mini-audit' in October 2022. This focused on our review action plan and we sought further assurance that there was sufficient evidence to allow us to proceed to Council with formal proposals in November 2022.

21. HL confirmed that we were in a good position to proceed and identified four strengths, no weaknesses and no recommendations arising from the review.

**Finance systems audit**

22. In May 2024 we asked HL to review the financial controls built into the new updated system for the processing of payments through D365 (MySSSC) and via telephone, and the process for processing and recording refunds. The initial audit did not cover telephone payments as development was not yet complete at the time of the audit. A follow-up review, focused solely on this, took place in October 2024.

23. The initial review found that "Walkthroughs and samples testing performed as part of our review confirmed that systems development was well advanced by 13 May 2024; UAT [user acceptance testing] had been completed for all key processes and features; and that the key processes for applications, annual declarations, generating fees, payments and updating the Register were all operating effectively". We received one recommendation as a result of this audit. This is at appendix C.

24. The follow-up in October 2024 further confirmed this and no further recommendations were made.

**Pre- and post-go live audits**

25. In June 2024 we held an audit which again followed the external assurance review. The purpose of the audit was specifically to:

- ensure that pre-work on the Codes of Practice had been completed, including consultation on the final versions,

- focus on our actions to address the external review team's recommendations, and

- reflect those findings in our risk register.

26. This pre-go live audit found that there were no areas of concern and no recommendations were presented by the auditor.

27. We then held a final audit to close the programme in November 2024. At the time of writing, we have not had the auditor's formal report and therefore have not been able to reflect any findings in this report.

**Conclusion**

28. We received very positive feedback across all areas of audit and assurance during the programme lifecycle.

29. The programme team found that the independent assurance provided by the external review teams was valuable and helped to inform progress at each stage of the programme. Future projects and programmes would benefit from a similar approach where appropriate.

30. All recommendations received by the external assurance review team and the SG digital assurance team have been addressed and responses provided to the teams.

31. At this stage, there remains one recommendation arising from the finance systems internal audit, which is on track for completion before the end of the 2024/25 financial year.

32. This action will be monitored as part of business as usual activity following programme closure.

## Appendix A – External gateway review recommendations

| | Recommendation | Action/management comment |
|---|---|---|
| **Report: July 2022** | | |
| 1 | The fees consultation should have a specific stakeholder engagement and communication strategy and plan that clearly separates the consultation for the Future Proofing Programme. This work should be presented as a 'business as usual' activity. | Work on proposed consultation dates and stakeholder engagement is ongoing, as part of this a defined communication plan will be developed which identifies both internal and external engagement needs. Wider stakeholder analysis and mapping for the whole programme is in place and reviewed every three months. This work is expected to be complete by 25 August 2022. |
| 2 | The Programme Team should produce a Outline Business Case (OBC) to formally set out the agreement from Council to justify the need for funding and the benefits that it will deliver. | The Programme Manager has now completed an outline business case to ensure consistency and set out the previous decision made at Council. This will set out the agreed position and the intended customer, staff and financial benefits. This will be communicated to the Future Proofing Programme Board along with the overall action plan on 16 August 2022. |
| 3 | The SRO should secure SSSC funding commitments for the Programme for 2023/24 and 2024/25. | Annual budget setting starts in October 2022 |
| 4 | The Programme Team should continue to improve the articulation of intended benefits and to develop robust baseline measures to demonstrate success being achieved. In addition, the Programme Team should also ensure that dis-benefits of unintended consequences are captured, monitored and reported. | The Programme Manager and project leads are currently reviewing the intended benefits and associated measures and baselines. This is expected to be complete by 31 August 2022. The review includes identification of specific baseline information where currently available, steps required to collect baseline information where not currently available and expected dates for the realisation of these benefits. The Programme Manager will capture and monitor dis-benefits via RAID logging and discuss these monthly at project leads meetings and highlight, where required, to Programme Board. |

| 5 | The SRO should confirm the mechanism to achieve timely escalation and decision making by the Council when there is not a 'quorum' at the Programme Board meeting. | Same mechanism as in the code of corporate governance. |
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| 6 | The SRO (with support from the Council) should continue to work closely with its Scottish Government Sponsor to press for timely laying of the supporting amendments. | Engagement through monthly liaison meetings with Sponsor team. |
| 7 | The Programme should critically review and prioritise work into the areas it has direct control and those that need legislative changes.<br>A phased delivery approach should be adopted. This would initially focus on what can be achieved this financial year and what needs to wait until next year. | The project is monitored and organised via Microsoft Project. The project plan is split into each project and records deliverables and projected delivery dates.<br>The Programme Manager will review the plan to ensure that workstreams requiring legislative change are clearly identified. |
| 8 | The Programme Team should further develop the current programme plans to detail resources required for each task and identify the critical paths of the Programme to successful completion. | The Programme Manager will update the project plan with required resources and identify critical paths by 31 August 2022. |
| 9 | A full review of the risks and their scoring would be beneficial at this stage. | Medium, high and very high risks are discussed at monthly project leads meetings. A full review of all risks was carried out on 4 August 2022 and was attended by SRO, Programme Manager and project leads. Future actions will include ongoing monthly review of key risks at the project leads meeting and bi-monthly review of all risks at a standalone meeting. |
| **Report: August 2023** | | |
| 1 | The SRO (with support from the Council) should continue to work closely with its Scottish Government Sponsor to secure the timely laying of the legislative changes and supporting rule changes. | Programme Sponsor (CEO) and SRO attend a monthly OCSWA meeting. Outwith these formal meetings, CEO, SRO and other senior managers are in regular ad hoc contact with staff in the SSSC sponsor team at Scottish Government (SG).<br>Draft revised Rules were provided to SG in late July 2023. We are assured by our sponsor team at SG that the |

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| | | required amendments to the legislation are being progressed.<br>We will continue to seek assurance from sponsor team regarding timely laying of these changes and to date have had continual verbal assurance that SG timescales align with our planned date of implementation for programme deliverables. |
| 2 | A detailed communications plan should be completed and implemented. | A communication plan is currently in draft alongside development of an implementation plan. When the implementation plan is complete (mid-September 2023) we will review the communication plan and make any required changes by 25 September 2023. Our plan includes dates for communication on specific areas of the programme and runs from 25 September up to April 2024 when we plan to launch. |
| 3 | The Programme Team should continue to improve the articulation of intended benefits and to develop robust baseline measures to demonstrate success being achieved. These should be formally captured in an agreed Benefits Realisation Plan. | We will hold further benefits review meetings on 4 September and into October 2023 with project leads to review existing benefits and identify additional benefits. We have updated baseline information using more up-to-date figures where available. All benefits now have identified baselines and targets. Where we do not have updated data, for example from survey and consultations scheduled but not yet held, we have recorded the dates on which revised data will be available.<br>All benefits and dis-benefits are recorded on our PID and within a dedicated area on MS Project web app. |
| 4 | Use existing Programme staffing budget to bring in short term agency /consultancy to bolster the existing systems team. | We will present a paper seeking approval to use existing budget to bring in agency or other resources for the systems team at programme board on 5 September 2023. |
| 5 | A full reassessment of the risks and their scoring would be beneficial at this stage. | We reviewed all risks on 18 August 2023 and revised scoring where appropriate. Risk reviews will continue each month. |
| 6 | Ensure that early financial commitments are secured to provide continuity of key resources. | Budget planning is ongoing. We intend to request carryover of underspend from this year into 2024/25. This will allow us to retain staffing resources into 2024/25 and |

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|  |  | also to deliver remaining workstreams including but not limited to the development of child-friendly Codes of Practice. We have had an initial discussion with our Sponsor and they are supportive of this approach. We will continue to liaise with them to achieve this. |
| 7 | A Technology Assurance Review (TAR) is being conducted during October / November 2023. The next Gateway Review (Gate 4 – Readiness for Service) should be conducted early Feb 2023 and a further Gateway Review (Gate 5 – Operational Review and Benefits Realisations) before end of March 2025 or Programme Closure (whichever is earliest). | We will arrange for Gate 4 review to be held in February 2024. Programme Manager is drafting an update for SRO and project leads to set out the conditions that would allow us to consider the programme as closed. This will be complete by 30 September 2023. At that point we will have clarity on when best to hold Gate 5 and will arrange accordingly. |
| **Report: May 2024** |  |  |
| 1 | The SRO and Programme Manager should document the Go-Live Sign-Off Criteria (and tolerances). These should be formally approved by the Programme Board and Sponsor Group. | Go-live criteria were drafted in consultation with project leads and SRO. Programme board approved these on 10 May 2024 and Sponsor Group approved on 16 May 2024. |
| 2 | The Communications Plan and supporting progress analytics/indicators should be shared with SAG members at the next group meeting. | Communications plan and associated analytics and an update on engagement statistics were presented to SAG on 29 April 2024. Future meetings will include engagement statistics updates. |
| 3 | Lessons learned should be captured and documented prior to programme closure. | Lessons learned have been captured throughout the programme by the Programme Manager and project leads. We have sent a survey to SAG members to gather their views up to and including go-live. We will discuss this at our next SAG meeting on 24 June 2024.We will also send a survey to staff involved in the programme to seek their views prior to go-live, and also to our Council members. We will hold an in-person meeting following go-live, no later than 31 July 2024. |
| **Report: September 2024** |  |  |
|  | No recommendations made. | N/A |

## Appendix B – External digital assurance review recommendations

| | Recommendation | Action/management comment |
|---|---|---|
| **Report: December 2023** | | |
| 1 | The Service Team must develop a User Research Plan that highlights the approach to testing prototypes with internal and external users. This plan should incorporate how external users will be involved in the research and usability testing sessions going forward and this must be completed prior to commencing Beta. | Recommendation noted and accepted. |
| 2 | The Service Team must involve external users in the Usability Testing sessions and test all parts of the Service with them (end-to-end) to mitigate the risk of designing something that is based on internal staff's assumptions and caters to their needs better than the need of external users. This must be completed as part of the planned Wave 4. | Recommendation noted and accepted. Testing completed 20 February 2024. |
| 3 | The Service Team should consider reviewing the DPIA to ensure that any data emerging from research or usability testing sessions is handled appropriately. For example, ensuring participants have provided their permission to participate in the sessions and that their personal data (name, email, location etc.) are handled appropriately. Scottish Government's Usability Service will be able to offer advice on this as well. | Recommendation noted and accepted. We are currently reviewing the DPIA. We expect this to be complete by March 2024. |
| 4 | The Service Team should consider broadening the approach to recruiting external participants from the care community. For example, looking at the possibility of providing remuneration / incentives to participants to overcome recruitment barriers or hiring specialist recruitment agencies to help find suitable participants. Further advice on this can be sought from Scottish Government's Usability Service regarding this. | Recommendation noted and accepted. |
| 5 | The Service Team must develop an end-to-end to vision for the Service showing key interactions between | Recommendation noted and accepted. |

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| | the aspects of the Service that users encounter, alongside backend processes supporting the Service delivery and how these affect users' overall experience. This can be done via a Service Blueprint and must be completed prior to commencing Beta. There are many different ways of completing a Service Blueprint and Neilsen Norman Group's article on Service Blueprints may serve as a helpful reference. | |
| 6 | The Service Team should consider having specialist resource within the team in the form of Service Design expertise. | Recommendation noted. Service design-trained staff already in place. |
| 7 | The Service Team should contact Scottish Government's Design System team and review the design patterns to see how they align with these prior to commencing Beta. The use of established design patterns will help the Service Team minimise duplication of effort and adhere to digital accessibility guidelines. | Recommendation noted and accepted. |
| 8 | The Service Team should map the approach to Assisted Digital support either within the Service Blueprint or in a separate Assisted Digital Model. | Recommendation noted and accepted. Expected completion by 31/03/24. |
| 9 | The Service Team must create a User Research Plan detailing out how they plan to carry out Usability Testing as part of the Beta. This plan should highlight the approach to sampling and recruitment of a diverse range of participants and must be in place prior to commencing Beta. | Recommendation noted and accepted. |
| 10 | The Service Team must define the accessibility objectives / KPIs and carry out accessibility testing with real users during Beta. A plan for this can be incorporated within the User Research plan being drafted and should be ready prior to commencing Beta. | Recommendation noted and accepted. |
| 11 | The Service Team must review the resource plan before the start of the Beta phase to ensure that original | Recommendation noted and accepted. |

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| | resource assumptions remain valid for this stage of the project. | |
| 12 | The Service Team should continue to ensure that they use feedback from users and stakeholders to drive the backlog to ensure that their needs are met by the Service. | Recommendation noted. |
| 13 | The Service Team must publish an approach which details the plans to publish service data to help inform future government services. This should be done early in the next phase of delivery. | Recommendation noted. Head of Digital Services in contact with accessibility team at SG and we have a short-term working group looking at accessibility within SSSC, chaired by Head of Digital Services. |
| 14 | The Service Team should increase the frequency of benefits reviews and make sure that delivery of these is central to the implementation going forward. | Recommendation noted and accepted. Post-sprint benefit reviews now agreed. |
| 15 | The Service Team must prepare a test strategy and supporting plan early within the next phase of work to clearly define the approach to testing and the timing of test activities. | Recommendation noted and accepted. |
| 16 | The Service Team must develop Business Continuity and Discovery Recovery plans which cover the arrangements which apply specifically to this service. This should be done prior to service launch. | Recommendation noted and accepted. Will be in place by 31/03/24. |
| 17 | The Service Team should review the existing Non-Functional Requirements during Beta to ensure that these remain relevant for this service. | Recommendation noted and accepted. Will be in place by 30/04/24. |
| 18 | The Service Team must continue to ensure that risks are frequently reviewed, updated and acted upon. | Recommendation noted. Risk reviews are already scheduled in for programme. |
| **Report: October 2024** | | |
| | TBC | |

## Appendix C – Internal audit recommendations

| | Recommendation | Action/management comment |
|---|---|---|
| **Report: October 2022 (mini-audit)** | | |
| | No recommendations made. | N/A |
| **Report: May/October 2024 (finance systems)** | | |
| 1 | Control of refunds should be managed within D365, with workflows developed to allow refund requests to be raised and approved in D365 and appropriate segregation controls developed. Details of approved refunds should then be issued to Finance for processing and confirmation notification written back to D365 confirming when and how the refunds have been issued. | This work is currently being scoped for internal development, and it is anticipated we will conclude within the current financial year. |
| **Report: July 2024 (phase 2 pre-go live)** | | |
| | No recommendations made. | N/A |
| **Report: October 2024 (final audit of programme)** | | |
| | TBC | |