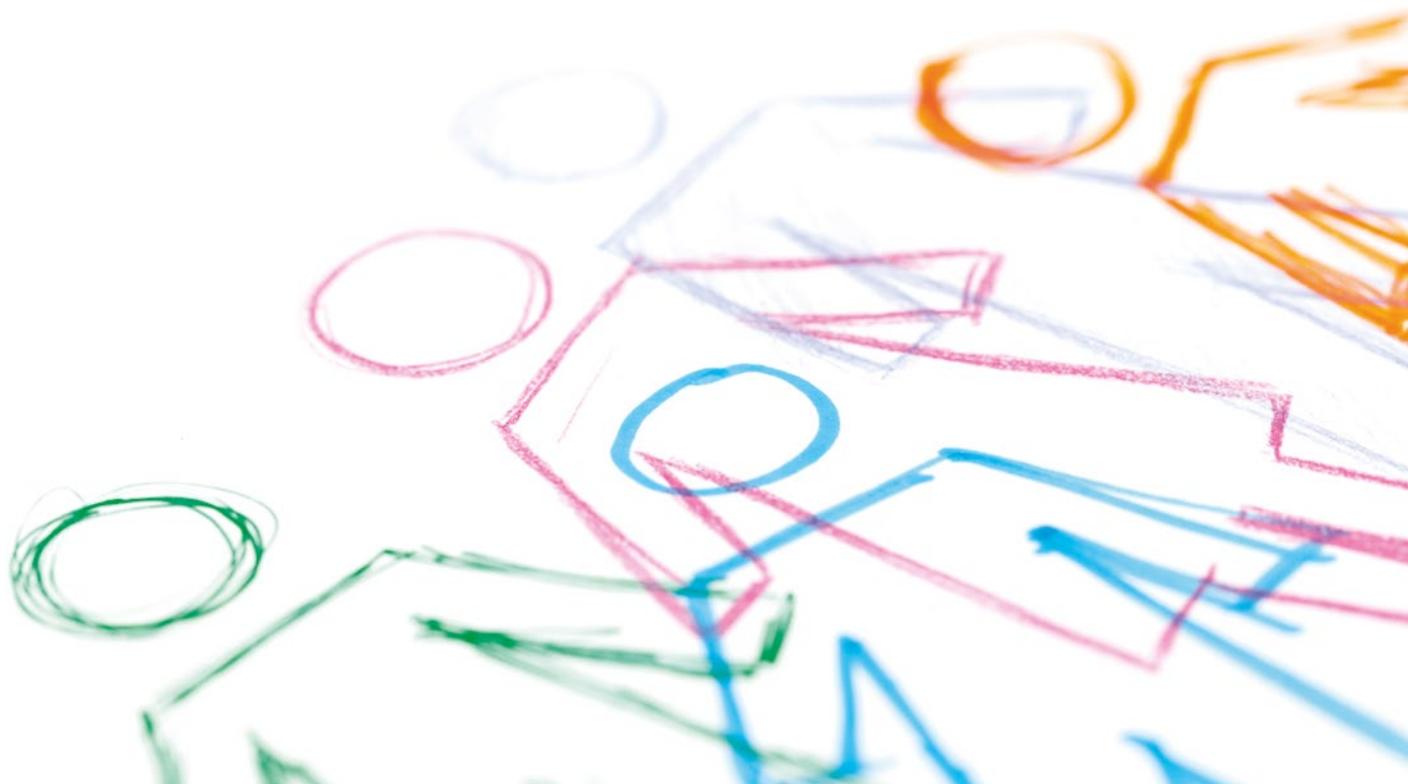


## Audit scope

# Social security



AUDITOR GENERAL 

Prepared by Audit Scotland  
November 2019

### Background

As part of the wider devolution of powers from the UK Parliament to the Scottish Parliament through the Scotland Acts 2012 and 2016, the Scottish Government is taking on responsibility for a range of social security benefits from the UK Government. It also now has powers to introduce new forms of assistance to support people with low incomes, carers and people with disabilities. This is a significant change for the Scottish Government's powers and financial responsibilities. Implementing these powers is a major programme of work for the Scottish

Government and its new social security agency, Social Security Scotland. The Scottish Government has set a clear aim to deliver a service which is based on dignity, fairness and respect and plans to have completed the implementation and transfer of the benefits by 2024/25.

We reported in May 2019 on the progress the Scottish Government had made on this programme of work. [Social security: Implementing the devolved powers](#)  included recommendations for improvement.

## Why are we doing this audit?

The Scottish Government will become accountable for approximately £3.5 billion of social security expenditure from April 2020. This expenditure will be a significant, demand-led, element of the Scottish budget which will need to be managed alongside other priorities.

Successful implementation and delivery of the new social security powers will be crucial to peoples' experience of the Scottish social security system and the government's achievement of its wider policy aims.

## What will the audit look at?

We will examine what progress the Scottish Government is making on managing the delivery of the devolved social security powers and how well placed it is to successfully deliver the remaining benefits.

We will follow up on the recommendations of our previous audit and focus on progress in three main areas; programme planning, financial management and skills, capacity and workforce planning.

## How will we carry out the audit?

We will review a range of documents and supplement these with interviews and analysis. We will review information from the Scottish Government, Social Security Scotland, the Scottish and UK parliaments, the Scottish Fiscal Commission, the Scottish Commission on Social Security and other relevant stakeholders. We will speak with representatives from the Scottish Government and Social Security Scotland.

We will draw on our other audit work, including the annual audit of Social Security Scotland. We will work with the National Audit Office to consider relevant arrangements at the UK Government's Department for Work and Pensions, in line with the agreed audit and accountability framework for matters devolved to the Scottish Government.

## What impact will the audit have?

The audit will provide assurance to the Scottish Parliament and public on how well the Scottish Government is managing and implementing the social security powers. We will follow up on our previous recommendations and where necessary, make further recommendations to promote and support improvement and transparency. We will report publicly, to support the independent scrutiny of Scotland's public finances.

## Timetable and contacts

We plan to publish a national report for the Auditor General for Scotland in May 2020. For further information please get in touch with Carole Grant, Senior Audit Manager, on 0131 625 1917 or [CGrant@audit-scotland.gov.uk](mailto:CGrant@audit-scotland.gov.uk) 



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
T: 0131 625 1500 E: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)   
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) 

For the latest news, reports and updates, follow us on:

