



Scottish Commission on Social Security (SCoSS): Annual Report and Accounts 2021 - 2022

**SG/2022/134 – Laid in the Scottish Parliament
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1. Chair's statement and overview of the performance report

I am pleased to present the third annual report and accounts for the Scottish Commission on Social Security (SCoSS), covering the financial year 2021-2022.

Like every organisation in the country, SCoSS's workload and timetables have been disrupted by the continuing effects of the Covid pandemic which have resulted in a 'new normal' way of online working.

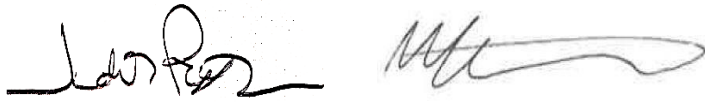
Despite the longer-term disruption that Covid is still causing, we have continued to produce important and valuable reports that contribute to improving the Scottish social security system. The performance report demonstrates how we have performed in relation to the vision and values described in our [2021-22 Business Plan](#), and on our statutory roles.

SCoSS is still a relatively new body and, aside from Covid, has faced particular challenges in this reporting year. These include the unforeseen frequency and quantity of regulations that have been referred to us for scrutiny, resourcing constraints in our Secretariat and the requirements imposed by our constitution. In that context, and as the devolved social security programme starts to shift from safe and secure transition towards a period of review and reshaping, it is timely for a root and branch review of SCoSS to be carried out. This is now underway.

Our performance report provides examples of how we have taken action to mitigate the risks we face, which include progressing the public appointment process to develop our capacity.

Our accounts demonstrate that SCoSS is continuing to spend public money in an effective and responsible manner that is bringing about positive change for those who receive social security assistance.

The SCoSS Board has reviewed this report and is satisfied that it provides an accurate account of its work and finances over the period.

Two handwritten signatures in black ink. The first signature on the left is 'Judith Paterson' and the second signature on the right is 'Dr Mark Simpson'.

Judith Paterson & Dr Mark Simpson
Acting Co-Chairs of the SCoSS Board

2. Performance Report

2.1 Overview

The Performance Report describes:

- SCoSS's purpose: its main statutory roles and its membership
- SCoSS's performance: how well it has performed these statutory roles
- SCoSS's continuous improvement: the steps the SCoSS Board has taken to ensure its work can be as effective as possible
- the risks that could affect SCoSS's performance and the action taken to mitigate them
- SCoSS's strategies and governance: the strategies SCoSS has agreed to ensure strong governance
- The [Chair's statement and overview of the performance report](#) also form part of the Performance Report.

SCoSS purpose and structure

SCoSS is an independent public body established by the Social Security (Scotland) Act 2018 ('the Act'). It provides expert advice to Scottish Ministers and the Scottish Parliament on devolved social security matters.

The Act sets out SCoSS's main roles, which can be summarised as follows—

1. SCoSS must be consulted by the Scottish Government on most regulations about social security assistance made under the [Act](#)¹. SCoSS scrutinises and reports on draft regulations. The Scottish Government may change its regulations after considering SCoSS's recommendations. When it lays the regulations in the Scottish Parliament, it must publish its response to SCoSS's report at the same time. The Scottish Parliament's Social Security Committee (now the Social Justice and Social Security Committee) then scrutinises the regulations and may take evidence from SCoSS members when it does so.

¹ [Social Security \(Scotland\) Act 2018 s. 97](#)

2. SCoSS must report, from time to time, to Scottish Ministers and the Scottish Parliament on whether the expectations in the Scottish social security charter ([‘Our Charter’²](#)) are being met and make recommendations for improvement if they are not. It must consider reporting if it receives evidence that the Charter expectations are frequently not being fulfilled. Our Charter was published by the Scottish Government and Social Security Scotland. It translates into practice what the social security principles contained within the Act mean in practice and what people are entitled to expect from the Scottish Government and Social Security Scotland.
3. In addition, Scottish Ministers and the Scottish Parliament can ask SCoSS to report on any matter relevant to social security.

In undertaking its statutory duties, SCoSS takes full account of the social security principles contained within the [Act](#)³ and of relevant human rights obligations as defined by the Act.

SCoSS Board members, including the Chair, are non-executive public appointments made by the Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland. The Chair is responsible for providing leadership to ensure that the Board delivers its functions efficiently and effectively. The Chair is accountable to the Scottish Ministers. The role of Board members is to provide direction, support and guidance to ensure that SCoSS delivers its functions effectively and efficiently, in accordance with the Act.

SCoSS members were originally appointed for periods of three or four years. From January 2022, Judith Paterson and Sharon McIntyre were both reappointed to the SCoSS Board for terms of four years and two years respectively. Members may devote up to 36 days a year to perform their functions, apart from the Chair, who may devote up to 60 days. SCoSS is supported by a small secretariat employed by the Scottish Government.

The Act allows up to five commissioners to be appointed. The Scottish Government is in the process of recruiting a new Chair to replace Dr Sally Witcher OBE who stood down in September 2022, and two new commissioners. In addition, a temporary Board member was appointed in September 2022.

² [Social Security Scotland - Our Charter](#)

³ [Social Security \(Scotland\) Act s. 1](#)

In response to a recommendation made by Audit Scotland in its 2019-20 and 2020-21 audit reports, SCoSS has appointed a consultant (Audit Adviser), from April 2022, to attend appropriate Board meetings to test and advise the Board on the exercise of their audit functions. This appointment is not a full member of the SCoSS Board and is, in effect, an adviser appointed to carry out the specific requirements relating to the auditing functions of SCoSS. This is in accordance with the requirement in the [Act](#)⁴ that “Scottish Ministers are to provide the Commission with such staff and other resources as it requires to carry out its functions”.

During the course of the reporting year, SCoSS scrutinised and reported on nine sets of regulations. We also carried out preparatory work with regard to reporting on the Charter but have not yet issued a report. No requests were received from the Scottish Parliament or Scottish Government to report on matters related to social security.

SCoSS held eleven Board meetings between 1 April 2021 and 31 March 2022. In December 2021 the Board agreed to move from 6 weekly Board meetings to monthly Board meetings due to pressure of work.

SCoSS has no physical offices and whereas, pre-Covid, meetings were primarily held at the Scottish Government building Victoria Quay in Edinburgh. In 2021-22, all Board meetings were conducted virtually. To ensure that its decision-making and proceedings are transparent, the minutes of all formal SCoSS’s Board meetings are published on its website. SCoSS’s scrutiny reports and corporate documents are also publicly available on the website.

SCoSS’s vision and strategic objectives

Our [2021-22 Business Plan](#) sets out SCoSS’s vision, which informs the delivery of our statutory functions:

A robust, effective, efficient Scottish social security system that meets its full potential to improve outcomes for the people of Scotland. To help achieve the vision for Scottish social security by providing independent expert advice that adds demonstrable and significant value.

⁴ [Social Security \(Scotland\) Act 2018 Sch. 1](#) s. 11

Strategies

SCoSS's strategies for discharging its objectives, corporate functions and governance responsibilities continue to bed in. In general, the Board has ensured proportionate compliance with best practice principles and relevant guidance around corporate governance, primarily as described in ['On Board'](#).

There is a joint protocol that describes the respective roles of SCoSS and Scottish Government with regard to the scrutiny of draft regulations. The protocol seeks to ensure that SCoSS has adequate time and information to scrutinise effectively and provide timely advice. Since the protocol was developed, SCoSS and the Scottish Government have amassed considerably more experience of the process in practice which will inform a review in the coming year.

While our Framework Document with the Scottish Government was not discussed in this reporting year, it was extensively reviewed in 2019-20. There remain outstanding points to be finalised which will be addressed in the next reporting year. Board members raised concerns and sought to ensure that it fully reflected SCoSS's independence and accountability, in line with the Act. In relation to concerns raised by SCoSS, the Scottish Government provided an annex to the Framework Document that clarified delegated spending authority, and lines of financial accountability more generally. The Scottish Government has commissioned an independent review of SCoSS to consider matters related to the remit and governance, which will include the framework document and sponsorship. The Audit Adviser will participate in the Governance review and framework document. The overall review will report in early 2023.

The Board receives quarterly financial updates showing SCoSS's expenditure to date and projected for the current financial year, and comparison of spend against the budget. Reports include updates on the progress of the audit. This approach reflects SCoSS's comparatively small budget of £340,000, and the fact a significant proportion of it represents expenditure on secretariat salaries. It is also cognisant of the breadth of financial controls employed by the Scottish Government to ensure that SCoSS and its Secretariat discharge their financial responsibilities appropriately.

Overall Performance

Despite challenges faced during the reporting period, particularly arising from the on-going pandemic and staff turnover, SCoSS produced nine scrutiny reports that sought to influence positive change on the emerging social security system in Scotland. Therefore, SCoSS performance met expectations over the reporting year. Further information on our performance is detailed below.

2.2 Analysis of SCoSS's performance

In common with previous financial years, a considerable proportion of the Board's time this year has been devoted to scrutinising and reporting on draft regulations referred by the Scottish Government. We consider the effectiveness of our scrutiny below, but first reflect on the extent to which we have delivered the priorities outlined in our [2021-22 Business Plan](#).

SCoSS produced a full business plan in 2021. The progress made is assessed below.

1. Scrutinise and report on draft regulations referred to SCoSS by Scottish Ministers within agreed timescales.

SCoSS produced nine scrutiny reports in the reporting year, within agreed timescales. This was the most scrutiny reports completed within a reporting year since the formation of SCoSS.

1.1. Consult (written evidence, round tables, events etc) with stakeholders to inform our scrutiny of draft regulations where this can add value and is timely and affordable.

SCoSS engaged directly with stakeholders, largely through written calls for evidence, during the scrutiny of draft regulations. Stakeholder engagement plans will be further developed as a priority for the next reporting year.

1.1.1. Engage with Scottish Government officials on policy, Equality Impact Assessments, consultations and research.

SCoSS engaged with Scottish Government officials productively for every set of regulations scrutinised.

2. Develop a Lived Experience framework, utilising existing Lived Experience engagement mechanisms.

This priority was not progressed as much as we would have liked due to the large number of regulations that required scrutiny and constraints on secretariat capacity. It will be taken forward when time and resources allow.

3. Develop a strategic approach to fulfil our Charter function which also enhances our scrutiny function.

This priority is being progressed, through the development of a set of research aims and questions to report against the commitments made in Section 4 of Our Charter^[1]. Research with stakeholders will be taken forward as a priority in the next reporting year.

3.1. Strengthen our relationship with Social Security Scotland.

Quarterly meetings between the Chair and Chief Executive of Social Security Scotland have been established. The Deputy Director for Strategy, Change, Data & Engagement attended SCoSS Board meetings in the reporting year.

3.1.1. Build strong relationships with Scottish Government Ministers and Parliamentary Committee members with responsibility for social security.

The change in Parliamentary term meant that the membership of the Ministers and Committee was refreshed and SCoSS continues to build relationships with the new Ministers and Committee. The Chair attended an introductory meeting with the Social Justice and Social Security Committee. The Cabinet Secretary for Social Justice, Housing and Local Government and the Minister for Social Security and Local Government have attended SCoSS Board meetings.

4. Launch a new website that is transparent, inclusive and provides full access to all our reports and minutes.

The website was not launched during the reporting year but is now live and is updated on a regular basis.

^[1] [Supporting documents - Social Security Scotland: our charter - gov.scot \(www.gov.scot\)](https://www.gov.scot/supporting-documents/social-security-scotland-our-charter)

5. Create a communications plan to support engagement with our stakeholders.

This priority was not progressed due to the large number of regulations that required scrutiny and constraints on secretariat capacity. It will be taken forward when time and resources allow.

6. Appoint an audit adviser to support the board with governance and audit related work.

The audit adviser is in place and is supporting the Board and Secretariat with governance and audit work.

7. Develop our capacity and capability through the commencement of recruitment for a 5th board member to join SCoSS, strengthening the expertise of our board.

While SCoSS faces the challenge of losing two Board members, including the Chair, recruitment is underway to fill the position of SCoSS chair and for two new commissioners to join the board. In addition, a temporary Board member was appointed in September 2022.

8. Develop and deliver our Continuous Improvement Action Plan (CIAP).

The CIAP is still being developed and will be progressed when time and resources allow.

8.1. Develop our secretariat capacity and capability.

The Secretariat has undergone significant change in the reporting year, with significant new recruitment designed to strengthen secretariat capability and capacity.

SCoSS's scrutiny of draft regulations

Within the reporting period of these accounts, SCoSS produced nine substantive reports on draft regulations. We are pleased that, with an increase on last year's performance, 88% of SCoSS's recommendations were accepted, at least in part, by the Scottish Government.

The response to our recommendations demonstrates that SCoSS's independent scrutiny, in line with our agreed vision, is adding value and

helping to create a social security system that is improving outcomes for the people of Scotland.

In undertaking its scrutiny, SCoSS has not just made recommendations on the wording of draft regulations or on direct policy considerations, but has also considered the bigger picture. This reflects the fact that we are obliged to scrutinise draft regulations against the principles in the Act and these span the whole policy cycle from policy design through to continuous improvement. For example, we have consistently called on the Scottish Government to ensure that long-term policy success is monitored and assessed, and to provide as much clarity as possible for those receiving or providing advice on benefits. We have also highlighted to Scottish Government officials that we will continue to look for consistency and simplicity across benefits, where possible, as this should help to make the system easier to navigate.

The Board has also worked to develop a good working relationship with the new Social Justice and Social Security Committee, to inform its scrutiny. For example, two SCoSS members gave evidence on our report on draft Adult Disability Payment regulations. Further, the SCoSS Chair attended an informal business planning meeting held by the Committee to explain how SCoSS could potentially add value to its work.

We continue to work with other bodies that have a formal role in the social security system to ensure that our scrutiny is as informed as possible.

SCoSS is also taking steps to ensure that the commissioners have the skills and knowledge they need to ensure their continuous improvement. Commissioners have completed two surveys that will result in the creation of a development and training template. We will also ensure that our work takes account of the recommendations made by Audit Scotland on last year's annual report and accounts.

Risks facing SCoSS

SCoSS noted in last year's annual report and accounts the various risks facing what was, at that point, a body in its second year of operation. In summary, there was continued disruption to the legislative timetable due to the ongoing Covid pandemic, the election and subsequent changes to key Government and Parliamentary stakeholders. Changes to staffing within the Secretariat also created a risk of instability however this was managed by Scottish Government who have responsibility for staff

resourcing. The Secretariat resourcing issues also created an additional pressure for the Board, however this has eased with the appointment of additional staff and recruitment for the board progressing.

The SCoSS Board has continued to review its risk register on a regular basis, namely at the June, November and March Board meetings , allowing members to consider risks and how they could be mitigated in a systematic and strategic manner. The risk update presented to the Board is reviewed by the Chair in advance of the meeting which the members are then invited to comment on. The Board agreed that some risks required updated wording, that risks have increased or decreased and that new risks should be created, specifically regarding the interface of financial roles and responsibilities with SG and how SCoSS was constituted as a public body.

When a risk update is to be presented at a Board meeting, Secretariat undertake the first review of the risk register, considering where any risks scores have increased or decreased, how any mitigating actions have progressed or whether any new actions are required and whether there are any new risks. Risk scores are based on impact and likelihood and each of these rises in increments of five up to twenty five. Multiplying the impact and likelihood scores creates the overall risk score and Secretariat assign these with a red, amber, green colour depending on the risk score. Any mitigating actions are also assigned to groups or individuals and timelines for actions to be completed are noted and updated. A dashboard at the start of the risk update comprises of any 'red' risks, risks where there score has increased or decreased and any new risks.

During the reporting period, there were four significant risks identified through the risk management process. Firstly, resourcing and the balance of skills required across required to fulfil the remit of SCoSS. The Secretariat experienced a period of staff turnover during the reporting period. In recent months, the size of the SCoSS Secretariat has been significantly expanded in order to mitigate this risk and a full staffing complement is in place as of November 2022.

Secondly, ensuring a balance of skills across the membership of the Board . The Board has also undergone a period of turnover in recent months. Currently, there is a public appointments process underway to recruit a new Chair and two new Members to the Board which should be complete by the end of 2022. This will expand the Board to five Members and significantly reduce the risk that had been identified during

the reporting period. In addition, a temporary Board member was appointed in September 2022 and an Audit Adviser to SCoSS has also been appointed. The Audit Adviser is currently undertaking a full review of the risk register and approach to managing risk in order to ensure that the approach taken is both comprehensive and proportionate.

Thirdly, there was a risk identified regarding ensuring that the Scottish Government provides information to SCoSS timeously in order that SCoSS can undertake scrutiny and corporate functions effectively. Lastly, a risk was identified relating to the way in which SCoSS was constituted. Currently, there is a wide-ranging review of SCoSS being undertaken by independent, external consultants which, as part of its remit, will address these issues concerning these latter two risks. It is anticipated that the review will be completed in December 2022 or early 2023.

A full review of SCoSS's arrangements for corporate governance and risk management was not undertaken in 2021-22. Since the appointment of an Audit Adviser in April 2022, a full review is planned to be undertaken.

Finance report

SCoSS was delegated a budget of £0.34m by Ian Davidson as the Accountable Officer, as per advice of the Sponsor Team. This was based on SCoSS's forecasted spending requirements that were projected and reviewed at the beginning of the year. At year end, SCoSS had spent £0.26m, a £0.08m underspend against the budget.

This underspend was "re-absorbed" into the overall Scottish Government spend at year end. For a full breakdown of costs spent by SCoSS in 2021-22, please refer to [Section 5 – Financial Accounts](#).

Underspend amounts presented to the Board during the reporting period differed to the final underspend due to uncertainty throughout the year from the impact of Covid and the delay to projects such as the website. The breakdown of budget amounts presented to the Board also changed during the reporting year as Secretariat refined and streamlined this process.

Projects

SCoSS's new dedicated website went live in July 2022.

Secretariat began working with the supplier from early February 2021 to create the new website, however the reduced Secretariat capacity had effected a pause to the project. Additional Secretariat staff were trained to help progress the website which is being updated on a regular basis.

Ian Davidson

Ian Davidson
Accountable Officer (Deputy Director, Social Security Policy)

15 December 2022

3. Accountability Report

3.1 Corporate Governance Report

This section reports who the Members and Accountable Officer are for SCoSS's governance framework and the Accountable Officer's responsibilities. SCoSS's governance, audit functions and risk management arrangements are discussed in the Performance Report and further expanded in the Framework Document.

3.1.1 The Chair and Members' Report

The Chair and Members

The Social Security (Scotland) Act 2018 provides that there shall be a Chair and at least two but no more than four other members. The Chair and Members have been appointed to SCoSS by the Scottish Ministers in line with the Code of Practice for Ministerial Public Appointments in Scotland. As of 31 March 2022 there were four Commissioners: Dr Sally Witcher (Chair), Sharon McIntyre, Judith Paterson and Mark Simpson. Both Dr Sally Witcher and Sharon McIntyre resigned from the SCoSS Board in September 2022. A new member, Marilyn Howard, was appointed to the Board in September 2022 on a temporary basis until April 2023 and work is currently underway to increase the Board to five members.

3.1.2 Statement of Accountable Officer's responsibilities

Under Schedule 1, Chapter 4 of the Social Security Act (Scotland) 2018, the Scottish Ministers have directed SCoSS to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis, and must give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Accountable Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- observe the accounts direction issued by the Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgments and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on a 'going concern' basis
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Permanent Secretary of the Scottish Government, as Principal Accountable Officer for the Scottish Administration, designated that Ian Davidson is the Accountable Officer for the Commission.

The responsibilities of an Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the Commission's assets, are set out in the Scottish Government Memorandum to Accountable Officers of Other Public Bodies and published within the Scottish Public Finance Manual.

- As Accountable Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Commission's auditors were aware of that information.
- So far as I am aware, there is no relevant audit information of which the auditors are unaware.
- I confirm that the annual report and accounts as a whole is fair, balanced and understandable and that I take personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

3.1.3 Governance Statement

As Accountable Officer, I have responsibility for maintaining a sound system of corporate governance and internal control that supports the

achievement of SCoSS's policies, aims and objectives, set by Scottish Ministers, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities set out in the "Accountable Officer's Memorandum".

In the discharge of my personal responsibilities I ensure organisational compliance with the Scottish Public Finance Manual (SPFM). The SPFM is issued by the Scottish Ministers to provide guidance to The Scottish Government and other relevant bodies on the proper handling and reporting of public funds. It sets out the relevant statutory, parliamentary, and administrative requirements, emphasises the need for economy, efficiency, and effectiveness, and promotes good practice and high standards of propriety.

The Framework Document, drawn up by Scottish Government, sets out the broad framework within which SCoSS has agreed to operate. It does not convey any legal powers or responsibilities. The relationship between the SCoSS Board and Scottish Ministers and the SCoSS Board and the Secretariat is outlined in Section 2.1 of this report entitled 'SCoSS's Purpose and Structure'.

The SCoSS Board contains no committees or sub-committees, however we are introducing four quarterly Audit Sub-Committees, the first of which will sign-off the 2021-22 Annual Report and Accounts. Since SCoSS's establishment, no written authorities have been provided to the Accountable Officer; there have been no lapses of data security; and no significant risk-related matters have arisen.

This governance statement relates to SCoSS's governance system as it applied during 2021-22 and up to the date of approval of the annual report and accounts. Scottish Government Internal Audit carry out a programme of reviews across the range of Scottish Government corporate systems which are used by SCoSS. The appointment of the audit adviser will also help SCoSS to review and update its financial management arrangements..

The operation of the governing Board is referred to at SCoSS purpose and structure.

The main features that support regular monitoring, review and assurance are detailed in the Performance Report.

A detailed assessment of SCoSS's risk management arrangements is referred to at [Risks facing SCoSS](#).

An assessment of corporate governance arrangements is detailed in SCoSS's [Strategies](#).

A full review of SCoSS's arrangements for corporate governance and risk management was not undertaken in 2021-22. Since the appointment of an Audit Adviser in April 2022, a full review is planned to be undertaken.

The recommendations from the 2020-21 audit are noted below with corresponding action taken (open 2019-20 recommendation also noted however the majority of which are covered within 2020-21 recommendations);

2020-21 Recommendation 1 - SCoSS should review their year-end processes and accounts preparation timetable. Working papers should be provided alongside unaudited accounts, together with documentation supporting all disclosures. Audit queries should be addressed timeously.

Action taken: SG increased the secretariat complement to support SCoSS including year-end processes and accounts preparation timetable. Additionally a virtual finance group met regularly to establish an audit plan to deliver 2021-22 audit requirements as per the agreed timetable. Resource levels have declined in recent months however SG has measures in place to increase the capability within secretariat to adequately deliver future audit requirements. Additionally, SG has since appointed (April 22) an independent Audit Adviser who will contribute to the efficient completion of the annual report and accounts.

2020-21 Recommendation 2 - Additional checks should be routinely performed to ensure that correct amounts are paid to members. Members fees should be accounted for on an accruals basis.

Action taken: Secretariat have enhanced the desk instructions for members fees payments which sets out a 2 stage process of processing and supervisory checks on a monthly basis with fees accounted for on an accrual basis.

2020-21 Recommendations 3 - In the absence of an audit committee, SCoSS should review their governance arrangements to ensure that

functions which are ordinarily performed by an audit committee are adequately addressed. (Same recommendation as previous year.)

Action taken: Audit adviser appointed by SG April 2022 – this appointment strengthens the SCoSS audit and risk functions and delivery. An Audit Sub-Committee has been established.

Below is the 2019-20 rolling audit recommendations which continue to be addressed as part of SCoSS’s audit reporting;

- SCoSS should review their year-end processes and accounts preparation timetable for 2020/21 to ensure working papers are provided alongside draft accounts and the accounts are as complete as they can be.
- As SCoSS continue to develop their governance arrangements, it is important that functions which are ordinarily performed by an audit committee are adequately addressed.
- SCoSS should consider supplementing standing orders to ensure their completeness. This action remains live and will be addressed in the year ahead.

The SCoSS board met a total of eleven times during the reporting period with the attendance rate of members detailed below.

Member	Board meetings attended
Dr Sally Witcher	11
Judith Paterson	11
Dr Mark Simpson	11
Sharon McIntyre	8

3.2 Remuneration & Staff Report

All secretariat staff working for SCoSS are civil servants employed by the Scottish Government and bound by the Civil Service Code and other civil service requirements as to their conduct, impartiality and confidentiality. Changes to pay and conditions will be made in line with wider Scottish Government arrangements. SCoSS’s budget should be reviewed to reflect any changes to staff remuneration.

Members of SCoSS, including the Chair, are non-executive appointments made by the Scottish Ministers in line with the Code of

Practice for Ministerial Public Appointments in Scotland. The role of Members is to contribute their expertise to the development of high quality reports, provide direction, support and guidance to ensure the body delivers and is committed to delivering its functions effectively and efficiently and in accordance with the aims, policies and priorities identified within the [Act](#)⁵.

The Chair and Members have been appointed to SCoSS through a public appointment round regulated and monitored by the Ethical Standards Commissioner. As such, their pay and conditions are the responsibility of the Public Appointments branch of the People Directorate within the Scottish Government.

Remuneration (daily fees), allowances and expenses paid to the Chair and Members must comply with the SG Pay Policy for Senior Appointments and any specific guidance on such matters issued by the Scottish Ministers.

It was necessary to seek Ministerial agreement to extend the maximum number of paid days for the Chair and Board members due to the quantity of work referred to SCoSS and the lack of secretariat capacity to support the Board with delivery.

SCoSS Board Member Costs

The analysis of board members costs, staff numbers and costs and accountable officer costs disclosed below and the fair pay disclosure form the audited part of the remuneration and staff report.

	31 March 2022 £'000	31 March 2021 £'000
Board Member		
Sharon McIntyre	5 - 10	5 – 10
Judith Paterson	10 - 15	5 – 10
Mark Simpson	5 - 10	0 – 5
Dr Sally Witcher (Chair)	25 - 30	10 - 15

⁵ Social Security (Scotland) Act 2018 s. 22

Accountable Officer

From 27 March 2021, Ian Davidson became the Deputy Director, Social Security Policy and the Accountable Officer for SCoSS. He is a full-time employee of the Scottish Government and his salary was paid directly from the Scottish Government budget. SCoSS did not contribute to his pay, benefits or pension. He also received no bonuses or benefits in kind.

	31 March 2022	31 March 2022	31 March 2022
Staff Member	Basic Pay Range £'000	Bonus Payments £'000	Benefits in Kind £'000
Ian Davidson	80-85	0	0

	31 March 2021	31 March 2021	31 March 2021
Staff Member	Basic Pay Range £'000	Bonus Payments £'000	Benefits in Kind £'000
Ann McVie	80-85	0	0
Ian Davidson	5-10	0	0

Staff Report

The staff report contains information relating to staff numbers and costs.

Number of senior civil service staff

As at 31 March 2022, SCoSS did not employ any Senior Civil Servants.

As noted above (Section 3.2) the SCoSS Secretariat are all civil servants, employed by the Scottish Government and on Scottish Government Pay, Terms & Conditions.

FTE	31 March 2022	31 March 2021
Permanent Staff	3	1
Temporary Staff	1	-
Total	4	1

Staff costs for SCoSS are set out below.

Staff costs	2021-22	2020-21
	£	£
Wages & Salaries	73,171	96,416
Social Security Costs	11,445	10,048
Other Pension Costs	20,749	26,178
SCoSS Board Member Fees ⁶	59,811	27,431
Interim Manager Costs	44,453	0
Staff Leave Adjustment	14,927	(470)
Total	224,556	159,603

Wages and salaries include gross salaries, non-consolidated payments, overtime and any other allowance that is subject to UK taxation.

Fair Pay Disclosure

The FReM requires bodies to disclose the ratio of the mid-point of the highest paid director's remuneration to the median remuneration of the body's staff. The FReM also requires bodies to disclose the equivalent ratio for the staff member in the lower and upper quartile. In addition, the FReM also requires disclosure of the percentage change from the previous year for salary and allowances, performance pay and bonuses in respect of the highest paid director and the employees of the body taken as a whole.

SCoSS does not employ any staff or have any Board Members that fulfil the role of a Director or have Directorial responsibilities. In addition, the staff complement within the SCoSS Secretariat varied during the reporting period. The number of staff employed ranged from one member of staff for six months of the reporting period to three members of staff. On that basis, it is not considered to be applicable to make a fair pay disclosure given the organisational structure of SCoSS, the small number of individuals employed within SCoSS and the degree of staff turnover during the reporting period.

⁶ Board Member fees for March 2021 are included in the 2021/22 fees detailed above as they were not accrued in the prior year.

Staff Composition & Sickness Absence

Due to the low number of staff working in SCoSS, this data cannot be disclosed without risk of identifying individual members of staff and breaching data security. This has therefore been omitted from the report.

Equal opportunities and diversity

The Social Security Policy Division works in conjunction with SCoSS to ensure that HR policies, practices and systems comply with employment and equality legislation, and standards expected of public sector employers. All SCoSS's permanent staff, as Scottish Government employees, are covered by Scottish Government policies including its Delivering Diversity and Equality policy. Further to this, SCoSS also relies on Scottish Government disability policies, which covers areas such as how we fill posts, monitoring and discussing performance and providing reasonable adjustments. This also includes continuing to implement the recommendations set out in the Scottish Government publication, ["Recruitment and Retention Plan for Disabled People; 2019"](#)

The Scottish Government is also committed to providing all staff, including the SCoSS Secretariat, with opportunities for learning to help staff understand what valuing diversity means in practice, and how to take action to build an inclusive workplace culture.

The Chair and Board Members appointees also adhere to the Code of Practice for Ministerial Appointments to Public Bodies in Scotland in which Diversity and Equality remains a core principle and are expected to abide by the Civil Service Code.

They also have a responsibility to make sure that they are familiar with, and that their actions comply with, the provisions contained within the agreed Code of Conduct for Board Members which was published in February 2020. A revised Code of Conduct was issued for Board approval in January 2022, which was subsequently approved in June 2022.

Ian Davidson

Ian Davidson
Accountable Officer (Deputy Director, Social Security Policy)

15 December 2022

4. Independent Auditor's Report

Independent auditor's report to the members of Scottish Commission on Social Security, the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Scottish Commission on Social Security for the year ended 31 March 2022 under the Public Finance and Accountability (Scotland) Act 2000. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash flows, the Statement of Changes in Taxpayer's Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2021/22 Government Financial Reporting Manual (the 2021/22 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with the Social Security (Scotland) Act 2018 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2022 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2021/22 FReM; and
- have been prepared in accordance with the requirements of the Social Security (Scotland) Act 2018 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 20 January 2021. The period of total uninterrupted appointment is one year and eleven months. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on regularity of expenditure and income

Opinion on regularity

In my opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited part of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Social Security (Scotland) Act 2018 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited part of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Social Security (Scotland) Act 2018 and directions made thereunder by the Scottish Ministers; and
- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Social Security (Scotland) Act 2018 and directions made thereunder by the Scottish Ministers.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Helen Russell

Helen Russell FCPFA
Senior Audit Manager
Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT

15 December 2022

5. Financial Accounts

5.1 Introduction

This statement of accounts reports the results of the Scottish Commission on Social Security (“SCoSS”) for the year from 1 April 2021 to 31 March 2022. It has been prepared in accordance with the Accounts Direction given by the Scottish Ministers under section 19(4) of the Public Finance and Accountability Scotland Act 2000. These financial statements were authorised for issue by Ian Davidson as the Accountable Officer, on 15 December 2022.

5.2 Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

		2021-22	2020-21
	Note	£	£
Staff costs	2	224,556	159,603
Purchase of Goods & Services	3	30,765	12,801
Total Operating Expenditure		255,321	172,404
Net Operating Expenditure		255,321	172,404

No activities were discontinued during the year.

5.3 Statement of Financial Position as at 31 March 2022

	Notes	2021-22 £	2020-21 £
Non-Current Assets		0	0
Current Assets	4	36,575	13,958
Total Assets		<u>36,575</u>	<u>13,958</u>
Current Liabilities			
Trade & Other Payables	5	(36,575)	(13,958)
Total Current Liabilities		<u>(36,575)</u>	<u>(13,958)</u>
Total Assets less Liabilities		<u>0</u>	<u>0</u>
Taxpayers Equity and other reserves			
General Fund	SoCTE	0	0
Total Taxpayers Equity		<u>0</u>	<u>0</u>

Ian Davidson

Ian Davidson
Accountable Officer (Deputy Director, Social Security Policy)

15 December 2022

5.4 Statement of Cash flows for the year ended 31 March 2022

		2021-22
		£
Cash flow from Operating Activities		
Comprehensive net expenditure for the year	SoCNE	(255,321)
Movements in working capital:		
Increase/(Decrease) in Payables ⁷	5	22,617
Net Cash Outflow from Operating Activities		<u>(232,704)</u>
Net Cashflow from Investing Activities		0
Cashflow from Financing Activities		
Funding from Scottish Government	SoCTE	218,746
Funding from Scottish Government prior year ⁸	4	13,958
Net Cash Inflow from Financing Activities		<u>232,704</u>
Net Increase/(Decrease) in Cash & Cash Equivalents		0

⁷ Movements in working capital excludes movements in receivables which did not pass through the SoCNE.

⁸ This amount is funding received from the Scottish Government in relation to the prior year.

		2020-21
		£
Cash flow from Operating Activities		
Comprehensive net expenditure for the year	SoCNE	(172,404)
Movements in working capital:		
Increase/(Decrease) in Payables ⁹	5	4,915
Net Cash Outflow from Operating Activities		<u>(167,489)</u>
Net Cashflow from Investing Activities		
0		
Cashflow from Financing Activities		
Funding from Scottish Government		158,446
Funding from Scottish Government prior year ¹⁰	SoCTE 4	9,043
Net Cash Inflow from Financing Activities		<u>167,489</u>
Net Increase/(Decrease) in Cash & Cash Equivalents		
0		

⁹ Movements in working capital excludes movements in receivables which did not pass through the SoCNE.

¹⁰ This amount is funding received from the Scottish Government in relation to the prior year.

5.5 Statement of Changes in Taxpayer's Equity for the Year Ended 31 March 2022

	Notes	General Fund
Balance at 31st March 2021		0
Comprehensive net expenditure for the year	SoCNE	(255,321)
Funding Receivable ¹¹	4	36,575
Net Funding		218,746
Balance at 31st March 2022		0

	Notes	General Fund
Balance at 31st March 2020		0
Comprehensive net expenditure for the year	SoCNE	(172,404)
Funding Receivable	4	13,958
Net Funding		158,446
Balance at 31st March 2021		0

¹¹ Funding has been accrued in respect of the payables due. This receivable funding has been credited directly to the general fund and does not pass through the SoCNE.

5.6 Notes to the Accounts for the year ended 31 March 2022

1. Statement of accounting policies

In line with Schedule 1, Chapter 4 of the Social Security (Scotland) Act 2018, and in accordance with the accounts direction issued by the Scottish Ministers under section 19(4) of the Public Finance and Accountability (Scotland) Act 2000, these financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) 2021-22 issued by HM Treasury.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstance for the purpose of giving a true and fair view has been selected. The particular policies adopted by SCoSS are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In accordance with the FReM these accounts have been prepared on a going concern basis, which provides that the organisation will continue in operational existence for the foreseeable future.

(a) Accounting convention

The accounts are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets to fair value as determined by the relevant accounting standard.

(b) Value added tax

SCoSS is registered for VAT as part of the Scottish Government VAT group registration which is responsible for recovering VAT on behalf of the Commission. Irrecoverable tax is charged to the relevant expenditure category.

(c) Receivables

The accounts have been prepared on an accruals basis and all material amounts due as at 31 March 2022 have been brought into the account irrespective of when actual payments were received. These can be found below in Note 4.

(d) Payables

The accounts are prepared on an accruals basis and all material amounts outstanding as at 31 March 2022 should be brought into account irrespective of when actual payments were made. These can be found below in Note 5.

(e) Pensions

Pension benefits are provided through the Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS). These are unfunded multiemployer defined benefit schemes in which SCoSS is unable to identify its share of the underlying assets and liabilities of the scheme. Therefore SCoSS has accounted for the contributions to the scheme as if it was a defined contribution scheme. This is in accordance with FReM requirements.

(f) Short Term Employee Benefits

A liability and an expense are recognised for holiday pay and other short term benefits when employees render their service thereby increasing their entitlement to these benefits. Accruals are recognised for material amounts in respect of these benefits earned but not taken or paid at the date of the Statement of Financial Position.

(g) Going concern

The accounts have been prepared on the going concern basis, which provides that the organisation will continue in operational existence for the foreseeable future. SCoSS has no reason to believe that Scottish Ministers intend to withdraw support to the organisation, and funding for 2022-23 has been confirmed in the Budget Act. It is therefore considered appropriate to prepare the accounts on a going concern basis. An operating budget will be set annually as part of the SG's normal budget process.

(h) Disclosure of new accounting standards

SCoSS have considered the expected impact of new accounting standards issued but not yet in effect. SCoSS consider the impact is not material. These include:

IFRS 16 – Leases: This standard will be adopted by the Financial Reporting Manual with effect from 1 April 2022. Initial assessment of the new standard on leases indicates that this will not have a significant impact on SCoSS as it currently does not have any lease agreements; and

IFRS 17 – Insurance Contracts: The date of application of IFRS 17 for the private sector has been deferred to 1 January 2023, no date has yet been set for public sector adoption. It continues to be reviewed and the impact considered, although it is anticipated that it will have minimal relevance to SCoSS.

2. Staff costs

Staff costs in 2021-22 amounted to £224,556 (2020-21 £159,603). Staff costs include directly-employed staff, interim managers & staff related expenditure. A breakdown of these costs is given in the Remuneration and Staff Report.

3. Purchase of Other Goods & Services

	2021-22	2020-21
	£	£
Audit Fee	7,120	5,000
Recruitment	1,405	-
Publications	3,731	449
Travel & Subsistence	-	54
IT	3,237	-
Website Costs	15,066	7,310
Other Expenditure	206	(12)
Total	30,765	12,801

4. Trade Receivables & Other Current Assets

	2021-22	2020-21
	£	£
Other Receivables	36,575	13,958
Total Receivables	36,575	13,958

£36,575 (2020-21 £13,958) other receivables is for cash from Scottish Government Funding that will be used to cover 2021-22 accruals balance when paid next year.

5. Current Liabilities

	2021-22	2020-21
	£	£
Audit Fees	4,387	5,000
Staff Flexi Leave accrual	697	936
Staff Annual Leave accrual	17,803	2,637
Other	13,688	5,385
Total Payables	36,575	13,958

6. Depreciation & Impairment Charges

SCoSS does not have any assets and there have been no impairments.

7. Other Operating Expenditure

SCoSS does not have any Other Operating Expenditure.

8. Property, Plant and Equipment

SCoSS did not have any assets, as at 31 March 2022.

9. Related Party Transactions

SCoSS is a non-departmental public body and it considers that the Scottish Government is a related party within this context. During the year the Commission has had a number of material financial transactions with the Scottish Government including;

- All permanent staff are Scottish Government employees
- SCoSS uses Scottish Government estates, HR & Financial systems and relies on a number of other Scottish Government services.
- SCoSS ledger is part of the wider SG Core accounts hierarchy
- All financial transactions are set up, processed and paid via Scottish Government financial systems

Neither the Board Members nor any key managerial staff have undertaken any material transactions with SCoSS during the year.

10. Capital Commitments and contingent liabilities

There are no capital commitments or contingent liabilities.

11. Third Party Assets

SCoSS has no third party assets to report.

12. Events after the reporting period date

There have been no further events after the end of the reporting period to report or which would have a material effect on the accounts.

6. Annex: Accounts Direction

Social Security Directorate
Social Security Policy Division

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Dr Sally Witcher OBE
Chair, Scottish Commission on Social Security
c/o Secretariat
Area 1C South
Victoria Quay
The Shore
Edinburgh
EH6 6QQ
info@socialsecuritycommission.scot

18 May 2021

Dear Dr Witcher,

Scottish Commission on Social Security

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in accordance with Schedule 1 (Chapter 4(12)) of the Social Security (Scotland) Act 2018 hereby give the following direction.
2. The statement of accounts for the financial period ended 31 March 2021, and subsequent years shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cashflows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts.

Signed by the authority of the Scottish Ministers.

Dated 18 May 2021

Yours sincerely,

A rectangular image showing a handwritten signature in black ink on a light-colored background. The signature is cursive and appears to read 'Ian Davidson'.

Ian Davidson
Deputy Director
Scottish Government
Social Security Directorate