

T: [Redacted]
E: [Redacted]

Caroline Gardner
Auditor General for Scotland
Audit Scotland
4th Floor
102 West Port
Edinburgh
EH3 9DN

28 March 2019

Dear Caroline,

Thank you for your letter of 8 March 2019 enclosing the clearance draft of your *Managing the implementation of the devolved social security powers* report. I had a constructive meeting last week with your colleagues about the report, and the planned next steps relating to its publication.

You asked for confirmation by 28 March that the Scottish Government is content with the factual accuracy of the report. We have identified what appear to us to be a number of factual inaccuracies and I have enclosed a list of these for your consideration.

[Redacted]

In addition to the above, I would highlight the following four areas as topics where we would draw different conclusions based on the evidence.

[Redacted]

3. Finance, resourcing and planning

One of the issues I discussed with your colleagues is the presentation of the work the programme is undertaking to plan for Wave 2.

[Redacted]

I know my team has sent on examples of plans for Wave 2, including some baselined plans and other plans which are yet to be finalised to demonstrate the work in hand.

[Redacted]

The finance review referred to in the report has been underway since February 2019. This review, conducted by a Senior Finance Business Partner, will help ensure processes are able to support the next stage of delivery.

We welcome the acknowledgement that the programme has reviewed its resourcing needs; the team has provided further information demonstrating the ongoing workforce planning

being undertaken within the programme and the engagement with finance currently underway to ensure alignment.

[Redacted]

We welcome the report's acknowledgment of the importance of taking time to pause and refocus, particularly in relation to planning. This aligns with the steps the programme has taken in advance of Audit Scotland's recommendations, with planning and governance reviews considering how planning can be strengthened and integrated with existing communication and reporting tools in the agile environment, and the development of a programme level critical path to best prepare for Wave 2 delivery.

[Redacted]

I am grateful for the productive way that Audit Scotland have engaged with the Scottish Government over recent months as this audit activity was carried out and look forward to continued positive working going forward.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Sarah Davidson', with a stylized flourish at the end.

Sarah Davidson

Ref/ Para No)	Issue/Comments	Additional evidence provided
	[Redacted]	

[Redacted]		
	[Redacted]	
[Redacted]		
	[Redacted]	

