

Certificate of Assurance to the Accountable Officer of The Scottish Funding Council

Schedule of Required Assurances

1. Ensure that effective **governance structures** are in place, including an audit and risk committee, with clear terms of references, which meets with sufficiently frequently and provides appropriate scrutiny and challenge to officers.
2. Ensure you have a structured view of where **assurance** is derived from, including management, internal audit, external audit and independent reviews, and that gaps in assurance or over-reliance on single sources are identified.
3. Ensure that recommendations from sources of assurance are responded to and that implementation is tracked.
4. Ensure that appropriate organisational culture and behaviours are embedded, with effective leadership, clear accountability, ethical conduct and constructive challenge supporting the control environment and ensure that there are clear routes to senior leadership, and that significant control weaknesses are treated transparently and with a commitment to improvement.
5. Ensure that appropriate **financial systems** are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.
6. Ensure that proper **financial procedures** are followed and that accounting records are maintained in the form prescribed for published accounts:
 - ensure that the public funds for which you are responsible are properly managed and safeguarded;
 - ensure that assets for which you are responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded;
 - ensure that the financial implications of any new policies have been considered;
 - ensure that delegation of responsibility is accompanied by clear lines of control and accountability together with reporting arrangements.
7. Ensure that **procurement** activity is conducted in accordance with the applicable public sector procurement requirements, including effective post-award contract management, monitoring of performance, value for money and sustainability outcomes; appropriate controls over the use of consultants, including spend controls, correct coding and approvals; and the integration of sustainability, green recovery and net zero considerations within procurement activity.

8. Ensure that **effective management systems** appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.
9. Ensure all **risks** relating to the delivery of business objectives, regularity, propriety or value for money are identified. In doing so, ensure that their significance of those risks is assessed, that systems proportionate to the risks are in place in all relevant areas to manage them effectively and that the skills and training of staff directly responsible for managing key risks are appropriate and sufficient.
10. Ensure explicit consideration of organisational risk appetite and tolerance, aligned with decision-making; that risk management is embedded in routine decision-making, with staff confident to raise risks and concerns; and that learning from issues, near-misses and failures is used to improve controls.
11. Ensure that arrangements have been made to secure **Best Value** as set out in the Scottish Public Finance Manual.
12. Ensure that managers at all levels have a clear view of their objectives, and the means to **assess and measure outputs, outcomes and performance** in relation to those objectives.
13. Ensure that structured plans are in place for change and improvement, with arrangements to monitor the delivery of change alongside business-as-usual activity.
14. Ensure that **business continuity and organisational resilience** are embedded, with business continuity plans aligned to critical objectives and regularly tested and exercised to ensure effectiveness.
15. Ensure that all managers are assigned well defined responsibilities for making the **best use of resources**.
16. Ensure that appropriate governance arrangements are in place for **major projects or investments**, including proportionate business cases, compliance with assurance gateways, and arrangements for benefits realisation and post-implementation review, and that delivery capacity and access to specialist expertise are assessed and secured as required.
17. Ensure that all managers have the **information** (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
18. Ensure that the body achieves **high standards of regularity and propriety** in the consumption of resources. Regularity involves compliance with relevant legislation, relevant guidance issued by the Scottish Ministers – in particular the Scottish Public Finance Manual where it applies to your organisation – and the Financial Memorandum document defining the key roles and responsibilities which underpin the relationship between your organisation and the Scottish Funding Council.

Propriety involves respecting the Parliament's intentions and conventions and adhering to values and behaviours appropriate to the public sector.

19. Ensure that you have a well communicated **fraud** policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.
20. Ensure that there are processes in place around compliance with an **IT security** policy and for dealing with potential breaches.
21. Ensure that appropriate consideration has been given to **business continuity planning** and disaster recovery for key activities.
22. Ensure that an up-to-date **publication scheme** is in place and is sufficiently open and proactive in publishing information of interest to stakeholders; and that clear processes exist for reporting, recording and responding to information security incidents.
23. 23. Ensure that a people/**HR strategy** is in place that employee engagement is measured and acted upon; that leadership capability and management skills are developed; that performance management processes are applied consistently; and that hybrid working is managed safely and effectively with health, safety and wellbeing fully integrated.
24. 24. Ensure that effective **health and safety** governance arrangements are in place, including completion of mandatory training; up-to-date risk assessments for workplaces and activities; and appropriate arrangements for fire safety and the provision of equipment to support safe home and hybrid working.
25. 25. Ensure that **equality and human rights** considerations are embedded, including compliance with the Equality Act 2010, early assessment of impacts on people with protected characteristics, awareness and capability to meet statutory UNCRC duties, and arrangements to monitor and evidence that equality processes deliver improved outcomes and not solely compliance.
26. 26. Ensure that **Fair Work principles** are embedded, including payment of at least the real Living Wage, effective workers' voice, inclusive and fair employment practices, workforce development and wellbeing; and that Fair Work considerations are applied proportionately and monitored to demonstrate improved outcomes, not solely compliance.