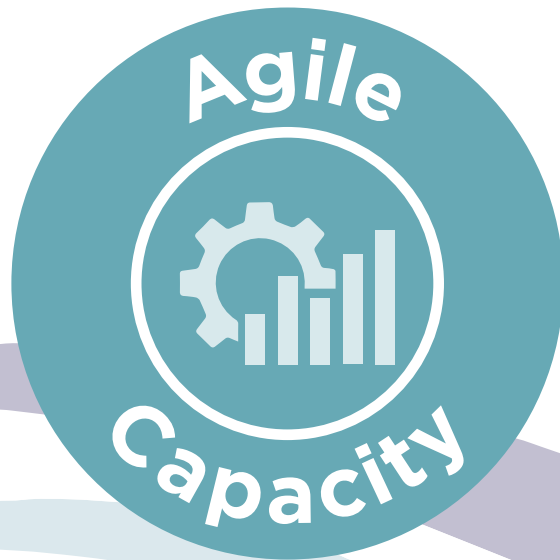


Annual Report and Financial Statements

2023-24



Contents

PERFORMANCE: OVERVIEW5

The year in numbers.....	6
Ombudsman's introduction	8
SPSO role and function	10
Our vision, values and strategic aims.....	12
Risk.....	18

PERFORMANCE: ANALYSIS19

First contact.....	21
Public service complaints overview	24
Public service complaints assessment.....	32
Public service complaints investigation.....	37
Scottish Welfare Fund	40
Independent National Whistleblowing Officer.....	47
Complaints standards	51
Learning from complaints.....	54
Stakeholder engagement	63
Accessibility	68

Customer service	70
Managing the organisation: casework assurance	77
Managing the organisation: equality monitoring.....	80
Managing the organisation: openness and transparency	81
Managing the organisation: our team	83
Managing the organisation: governance and shared corporate services.....	87
Looking forward	90

ACCOUNTABILITY REPORT & FINANCIAL STATEMENTS..... 93

Corporate governance report	94
Remuneration and staff report	102
Independent auditor's report to the Scottish Public Services Ombudsman, the Auditor General for Scotland and the Scottish Parliament.....	114
Financial statements	119
Notes to the financial statements.....	123
Direction by the Scottish Ministers.....	135

PERFORMANCE: OVERVIEW

In this section of our report we explain who we are and what we do, highlighting key themes, achievements and risks.

The year in numbers

Offered advice to **6,811** callers
First contact: **Page 21**



Received **4,686** complaints
Public service complaints overview: **Page 24**



Closed **4,450** complaints after detailed initial consideration and **201** after investigation
Public service complaints overview: **Page 24**



21.5%

33%

Increased complaints output by **21.5%** despite an increase of **33%** in public service complaints received
Public service complaints overview: **Page 24**

Received **886** SWF review applications and handled **855** Scottish Welfare Fund: **Page 40**



Exceeded all of our SWF KPIs
Scottish Welfare Fund: **Page 40**



Received **122** INWO cases

Independent National Whistleblowing Officer: **Page 47**



Made **496** recommendations, **55%** relating to learning and improvement

Learning from complaints: **Page 54**



Consulted on our **Child Friendly Complaints Handling Principles**

Stakeholder engagement: **Page 63**



Welcomed **239** delegates to our Complaints Handling Conference

Stakeholder engagement: **Page 63**



Hosted a workshop

exploring how public services can provide support to people experiencing vulnerability

Accessibility: **Page 68**



Responded to **351** requests for advice or support on complaints standards

Complaints standards: **Page 51**



Implemented a comprehensive **learning and development programme** for our staff

Managing the organisation: our team: **Page 83**



Received **119** FOI requests and **129** SARS

Managing the organisation: openness and transparency: **Page 81**

119

129

Reduced our carbon footprint by more than **30%** since 2015-16, despite an increase in staff numbers

Managing the organisation: governance shared corporate services: **Page 87**



Ombudsman's introduction

Welcome to the SPSO's 2023-24 Annual Report. This last year has been no less eventful than the one before! Throughout this report you will read about our significant progress and achievements across all areas of our business. These are just some of the highlights.

- We made great progress on **reducing the time taken to allocate new public service complaint cases**, this was despite an increase in new complaints of 33%. At the end of the year, nonpriority cases were taking 14-16 weeks.
- We **achieved a 21.5% increase in output for public service complaints**. This jump in productivity meant we significantly reduced the number of older cases.
- We **met 100% of our performance targets for the Scottish Welfare Fund (SWF) review service**.
- We saw an **increase in INWO investigations**, and **ran a very successful Speak Up Week programme** along with many other stakeholders across the NHS.
- Our Engagement and Communication team continue to **develop our outreach and engagement programme** working with all areas of the organisation.
- We saw **an increase in the volume of advice and guidance to members of the public** and to **public bodies**. We have reviewed, refreshed and produced a range of resources.
- Our corporate services team continues to provide **shared services for other Parliamentary office holders**, as well as supporting all of the other SPSO teams.

- We **developed and piloted child friendly complaints principles and guidance**.
- Our work with public bodies under our support and **intervention policy to drive good complaints handling** continued, and is contributing to wider improvements in complaint handling.
- We are constantly reflecting on our own processes and have embraced agile working approaches to drive efficiency; this is essential as complaint numbers increase, but the number of permanent staff remains static.

We continued to face significant risk, particularly in relation cyber security and the continual changes in, and pressures of, our operating environment. The increase in complaint volumes, particularly in the latter part of the year, will increase the risk of having insufficient resources to deliver our statutory duties to the times and quality we aim for. While our “agile” projects are delivering efficiencies, there will come a point where we are simply overwhelmed.

Not all is doom and gloom. We are a great organisation, as staff surveys and our Gold IIP status testify. It is fantastic to be part of a team that works so supportively and is so driven by our values. I am deeply indebted to the leadership and management teams who balance so well driving performance, output and improvement, with caring for the wellbeing of colleagues. Thank you to all of my office.

As you will read in the final section of this report, **Looking Forward**, we start the year with a new strategic plan, and updated strategic themes and aims. We know the pressures on our service are likely to increase, and that there are plenty of challenges ahead, but we have set ourselves an ambitious business plan for all of our business areas. This ranges from implementing Child Friendly Complaints; through casework, driving improvement in complaint handling, reviewing model complaint handling principles, to exploring further opportunities for shared services with other Parliamentary office holders.

Personally, the greatest challenge for me is how quickly time marches on. May 2017, when I took up office, seems like

We continued to face significant risk, particularly in relation cyber security and the continual changes in, and pressures of, our operating environment.

yesterday. April 2025, when my eight-year term is up, will come around all too soon. The practical reality of this, is this is the last public report I will be introducing, as the next one, reflecting my final year as Ombudsman, will be written when I have stepped down from office. I will be working with my colleagues to make 2024-25 a success.



Rosemary Agnew
Scottish Public Services Ombudsman

SPSO role and function

The Scottish Public Services Ombudsman has a wide remit covering a range of functions and services. The Ombudsman's powers and duties come from the Scottish Public Services Ombudsman Act 2002, which gives her four distinct statutory functions

1. the final stage for complaints about most devolved public services in Scotland including councils, the health service, prisons, water and sewerage providers, Scottish Government, universities and colleges
2. specific powers and responsibilities to publish complaints handling principles and procedures, and monitor and support best practice in complaints handling
3. independent review service for the Scottish Welfare Fund with the power to overturn and substitute decisions made by councils on Community Care and Crisis Grant applications
4. Independent National Whistleblowing Officer for the NHS in Scotland (INWO); the final stage for complaints about how the NHS considers whistleblowing concerns and the treatment of individuals concerned

We now handle four different types of cases

1. **PSCs, complaints about Scottish public services**
2. **INWO, complaints about how the NHS handles whistleblowing concerns**
3. **SWF applications for a review of local authority decisions**
4. **CSC, customer service complaints about our own services**

Who does what?

Leadership responsibility

- The Ombudsman has overall responsibility for the organisation, case decisions, actions under complaints handling powers, and is the accountable officer
- Our leadership team consists of the Ombudsman, Director, and the Head of Improvement, Standards and Engagement. They set the strategic direction of the organisation, and are responsible for governance, considering and approving policies and performance against strategic aims and objectives

Operational delivery by statutory function

Public Service Complaint investigations

Four teams, led by Head of Investigations Public Service Complaints supported by four Team Managers

- Assessment and Guidance
- Public service complaints investigations

Scottish Welfare Fund review service

Led by Head of Investigations INWO & SWF and supported by a Team Manager

- Handling of Scottish Welfare Fund review applications
- Advice on Scottish Welfare Fund applications handling

Independent National Whistleblowing Officer

Led by Head of Investigations INWO & SWF and supported by a Team Manager

- Implementation support
- Independent National Whistleblowing Officer complaints handling
- Stakeholder engagement for implementation

Improvement, Standards and Engagement

Led by Head of ISE supported by an Engagement & Communications Team Manager

- Monitoring compliance with Model Complaints Handling Procedures
- Advice and guidance on complaint handling standards
- Policy and business development
- Communications and engagement
- Data and trends reporting and monitoring

These are enabled and supported by our Corporate Services team

Corporate services

Led by the Director, supported by a Corporate Services Manager and a Human Resources Manager

- Finance
- Governance and risk management
- ICT support
- Quality Assurance, audit and casework reviews
- Human Resource Management and Learning & Development
- Information governance
- Facilities management
- Health and safety
- Professional Advice service (internal)

While the most well-known area of our work is public service complaints handling, we add value to Scottish public services in many ways. We

- set and monitor public service complaints and whistleblowing standards and performance, which improves the experience for service users and promotes positive stakeholder relationships
- help people in crisis and need
- promote the importance of local resolution, consistency of decision-making and the value of good complaint handling
- encourage learning for improvement to enable more efficient delivery of Scottish public services long-term

Our vision, values and strategic aims

Vision

We contribute actively and positively to high performing Scottish public services. Recognised for our innovative world-leading approach, we put people and learning at the heart of all we do.

Values

We are committed to living our values to deliver our functions efficiently, effectively and economically. While our remit is wide, and expanding, we aspire to deliver our business coherently and consistently across all functions. We strive to continue to give great service to all who come to us; whether to make a complaint about a public body, seek our advice and support, ask for a review of a Scottish Welfare Fund decision or complain about how the NHS has handled a whistleblowing concern.



Strategic aims

We live our values through four strategic themes that drive our activity and annual business plans. Our **Strategic Plan 2020-2024** defines our strategic themes and objectives as, Accessibility, Access to justice, Capacity and Standards.

We have made good progress against our strategic aims. This is the last year of the current strategic plan, and as set out in **Looking Forward**, we have laid a refreshed and updated **Strategic Plan 2024-28** which includes updated strategic aims.

Delivery of strategic aims is through our business plan. The summary below, builds on the actions and progress of previous years. Further detail about our performance against our business plan is available on **our website**.

Key

✓ = positive

— = neutral

✗ = negative



Accessibility

Everybody who uses Scottish public services can access them without barriers, when they need them, in the way they need to. People are always treated with dignity, respect and kindness.

Strategic aim	Progress
<ul style="list-style-type: none"> We will develop and monitor the Model Complaints Handling Procedures and Model National Whistleblowing Standards, to ensure accessibility is integral to public bodies' complaints handling 	<ul style="list-style-type: none"> ✓ We continued to advise and support public bodies through our support and intervention policy and delivery of training, workshops and awareness sessions ✓ We reported outcomes and findings of casework regularly, through a variety of media, and shared good practice with network groups and through stakeholder engagement ✓ We continued to support the NHS in the implementation of whistleblowing standards ✓ We co-designed and tested Child Friendly Complaints Principles and (at this point) draft guidance on how to apply them to model complaints handling
<ul style="list-style-type: none"> We will make our own services as accessible as they can be 	<ul style="list-style-type: none"> ✓ We produced a health specific complaint form to support people in providing the right information to the SPSO so we can better support them and respond to complaints. This took into account trauma informed principles ✓ We reviewed our paper complaint forms for all SPSO services. This ensures that service users who prefer to submit complaints by mail are not digitally excluded and receive consistent information ✓ We updated our literature for prisoners about making complaints about healthcare, by providing a leaflet with step-by-step guidance. This includes the NHS board address for each HMP establishment. This helps prisoners progress their complaint to the next stage at the correct time
<ul style="list-style-type: none"> We will push for legislative change to enable us to make our services and those of other Scottish public bodies accessible 	<ul style="list-style-type: none"> ✓ We contributed to a range of consultations and calls for evidence, for example, relating to human rights, Scotland's Commissioner landscape, and General Medical Council ✓ We continued to work with the Human Rights Bill team to promote including powers for the SPSO to undertaken Own Initiative Investigations
<ul style="list-style-type: none"> We will continue to develop relationships with our stakeholders to both learn from and to contribute to fair, accessible Scottish public services 	<ul style="list-style-type: none"> ✓ We developed an engagement and communication strategy to enable us to prioritise and focus engagement ✓ We continued to work with sector networks ✓ We ran our second Speak Up Week for INWO, promoting the importance of speaking up confidently in a safe environment, and what NHS organisations can do to support people

Access to justice

People have, and understand how to, access gateways to justice if things go wrong with public services. They receive proper explanations and fair redress, in a way that they feel listened to and supported.

Strategic aim	Progress
<ul style="list-style-type: none"> We will deliver our statutory functions in line with legislative requirements and our published customer service standards and performance targets 	<ul style="list-style-type: none"> ✓ We maintained and delivered our full range of services, despite increasing complaint volumes ✓ We continued to reduce our pool of unallocated cases and the time taken to allocate them significantly ✓ We significantly reduced the number of older cases ✗ We did not meet all of our performance targets for public service complaints because of the impact of reducing the number of unallocated and older cases ✓ We met 100% of our SWF targets ✓ We continued to embed and develop the INWO function
<ul style="list-style-type: none"> We will contribute to the development of the wider access to justice environment through engagement with relevant groups and stakeholders such as the UK Access to Justice Council, the Open Government Partnership, and other commissioners and ombudsman services 	<ul style="list-style-type: none"> ✓ The Ombudsman is vice chair of the (UK) Access to Justice Council ✓ We are active members of the Ombudsman Association and participate in, and contribute to, a range of special interest groups and stakeholder activities ✓ We had regular stakeholder contact with other Ombudsman services and groups, to identify and share learning and good practice, particularly Public Sector Ombudsmen in other UK and European jurisdictions

Capacity

SPSO and Scottish public services have the capacity to deliver their functions effectively and fairly. They are adequately resourced, and have the necessary enabling infrastructure and well-trained staff who are supported to deliver the service.

Strategic aim	Progress
<ul style="list-style-type: none"> We will continue to push for adequate funding for our functions and seek to develop a more sustainable funding model, recognising the annual budget process but challenging, where appropriate, how it is applied 	<ul style="list-style-type: none"> ✓ We reviewed our approach to medium term planning for our updated strategic plan 2024-28, recognising that different areas of our business need to be analysed and forecast differently ✓ We completed a number of agile projects aimed at improving efficiency and building in capacity to absorb increasing public service complaint numbers
<ul style="list-style-type: none"> We will assess and mitigate the impact of the COVID-19 pandemic on our capacity and that of public bodies and other stakeholders to deliver an effective service which meets published standards 	<ul style="list-style-type: none"> ✓ We actively monitored the ongoing impact of the pandemic through performance and governance systems, particularly in relation to working practices and impact on casework age ✓ We continued to develop our IT platform to improve security, access and online collaboration
<ul style="list-style-type: none"> We will be acknowledged for having well-trained, properly supported people, who have the tools they need to deliver our services 	<ul style="list-style-type: none"> ✓ We provided a range of training and development activities for staff, and introduced the new SPSO Learning Hub ✓ We continued to deliver training for our managers to equip them to support their teams and drive performance improvement
<ul style="list-style-type: none"> We will build or maintain our capacity, financial, human and infrastructure, to implement and deliver our statutory functions 	<ul style="list-style-type: none"> ✓ We continued to develop and deliver a range of wellbeing support resources ✓ We train our staff in how to handle difficult situations and provide them with resources to support effective communication ✓ We implemented and continue to develop the use of online collaborative tools and platforms
<ul style="list-style-type: none"> We will review and develop the support, guidance and training we offer to public bodies, complainants and whistleblowers to enable them to develop their own capacity, in particular the NHS in developing its capacity in respect of whistleblowing 	<ul style="list-style-type: none"> ✓ We developed, and delivered web-based complaint handling training, changing our delivery approach and timing. This enabled us to deliver the service more efficiently and improved access to training for public bodies ✓ We delivered online training modules on the INWO Standards and engaged with a range of stakeholders to raise awareness of the Standards ✓ We continued to support the NHS in embedding the Standards

Standards

Public services are delivered to the standard required and expected. They are supported and enabled by robust governance structures that ensure that public bodies comply with legislation and standards, and learn from experience; theirs and others, good and poor.

Strategic aim	Progress
<ul style="list-style-type: none"> We will monitor Scottish public bodies' complaint handling, Scottish Welfare Fund applications, and whistleblowing handling, holding them to account for poor performance and giving credit for good performance 	<ul style="list-style-type: none"> ✓ We continued to communicate with the Scottish Government about changes to SWF guidance, particularly in relation to Self-Isolation Support Grants ✓ We maintained our approach of identifying and highlighting learning for public bodies through recommendations, feedback and our Support and Intervention Policy ✓ We communicated directly with Scottish public bodies about their continuing duties to respond to complaints, and provided support and guidance
<ul style="list-style-type: none"> We will develop our capacity to gather and share information to enable us to make informed and beneficial interventions when complaint, whistleblowing and SWF services fall below accepted standards 	<ul style="list-style-type: none"> ✓ We continued to develop our intelligence gathering from casework across all our functions, supported by the ongoing development of our data strategy ✓ We carried out a data mapping exercise to interrogate our complaint data and its correlation to deprivation indices ✓ We are members of the Sharing Health and Care Intelligence Network meeting ✓ We continue to run internal communities of practice to ensure shared learning from complaints
<ul style="list-style-type: none"> We will review the Model Complaints Handling Procedures and National Whistleblowing Standards, to ensure they remain fit for purpose 	<ul style="list-style-type: none"> ✓ We completed our co-design of Child Friendly Complaints Principles and will lay them before the Scottish Parliament in early 2024-25 ✓ We updated published guidance to NHS Boards on reporting whistleblowing data and performance against KPIs ✓ We scoped out a project to carry out a root and branch review of the Model Complaints Handling Procedure
<ul style="list-style-type: none"> We will contribute to the development and/ or review of other standards and guidance to ensure they deliver services to the standards required 	<ul style="list-style-type: none"> ✓ We contributed to a range of public consultations ✓ We continued to monitor and report against our own customer service standards. In particular, we addressed unallocated cases and older cases, so by the end of the year, we had reduced delays significantly ✓ We launched a project to develop child friendly complaints approaches, taking a co-design approach, in support of incorporation of the UNCRC into Scottish domestic law ✓ We are active contributors to the Scottish government review of the SWF statutory guidance

Risk

The **governance section** of the performance report, and the accountability report contain more detailed information about risk.

The two most significant areas of risk for the SPSO were

1. the increasing threat to cyber security. The likelihood of a cyber security breach was mitigated by further developing our cyber security strategy, regular update and refresher training for all staff, and procuring IT services from the Scottish Government, enabling us to have a higher level of cyber security than we would procuring directly from another supplier. The latter point also mitigates the impact should we be subject to a breach as it gives us access to support and expertise.
2. the UK or Scottish governments and parliaments introducing policies, reforms or making decisions that have significant impact on the delivery of Scottish public services, which

could result in systemic delivery and resourcing issues across the public sector, SPSO included, impacting on our statutory duties, and ability to deliver against them. The likelihood and impact of this risk increased as consultation on and introduction of new legislation progressed. Most notably the UNCRC (Incorporation) (Scotland) Act 2024, the National Care Service Bill, the Human Rights Bill and the Patient Safety Commissioner Scotland Act 2023. To mitigate this risk we actively engaged with the consultation and, in respect of the UNCRC Act, contributed to the implementation by developing Child Friendly Complaints Principles and supporting procedural guidance.

Having sufficient resources remains a perennial risk for us, but this was mitigated over the year by the additional temporary investigation resources provided by the Scottish Parliamentary Public Body (SPCB). We continue to monitor this closely as we saw an upsurge in complaints received over the final quarter.

PERFORMANCE: ANALYSIS

In this section of our report we explain our performance in more detail, setting out achievement against key performance indicators for each of our functional areas.

Please note that some numbers and percentages in this report are rounded. Therefore, totals may not always equal 100%.

Quarterly figures are provided in some sections to illustrate the figures across the year and to enable broad comparisons with previous years. These figures are taken from management information gathered at the end of each quarter. They represent a snapshot at the time, and therefore will not necessarily add up to the overall annual figure, as annual statistics are gathered and quality assured based on the position at the year-end.

For example, a case may be opened in one quarter, closed as a premature complaint in another quarter and subsequently reopened again. This case would appear as an open case in the annual statistics, but would have been identified as a closed case in the relevant quarter where that activity happened.



First contact

6,811

calls

4,686

**psc complaints
assessed**

Our Assessment and Guidance team are the first point of contact for public service complaints. They handle enquiries and complaints received through



Our freephone advice line



Email and online complaint forms



Post

The Assessment and Guidance team are instrumental in providing a supportive and empathetic first point of contact for the SPSO's service users and are driven by our people centred values, treating people with dignity and respect, and being accessible by delivering a compassionate service.

Throughout 2023-2024, we completed a number of improvement activities that have developed the accessibility of our frontline service.

As demand for our service has increased, continuous learning and improvement to support efficiency has been critical to us in delivering our business. During 2023-24, the team have completed the following projects:

During telephone conversations and the assessment of new complaints submissions, the team identify if a complaint

1. Relates to an organisation the SPSO can consider a complaint about.

Complainants are signposted to the correct organisations who may be able to assist them where the SPSO is not the correct route.

2. Is ready to be considered by the SPSO. We normally only consider complaints that have completed the complaints process of the organisation being complained about.

We guide complainants to submit their complaint to us at the correct time with relevant supporting information during telephone conversations and on our website/complaint forms.

3. Has been submitted to us with a clear explanation as to why the complainant is escalating their complaint to the SPSO and the outcome(s) that they are looking to achieve.

We have a range of information leaflets which advise potential outcomes and what we can consider in relation to particular sector/subject areas.

Improved efficiency of complaint assessment process

We completed development work on our casework management system, improving the complaint assessment process and streamlining the transfer of cases between staff. This has allowed us to continue to assess an increased volume of complaints promptly.

Online health complaint form

In December 2023, we launched a new online health complaint form. The form is designed to gather specific information related to complaints about health. Improving the capture of quality data at first contact helps our complaint reviewers to make an informed assessment of the complaint as early as possible.

We recognise that people who approach our service, particularly with health complaints, may have experienced or be experiencing trauma. Having to repeatedly explain their experience can be upsetting. Obtaining key information at first contact helps to reduce the risk of this and demonstrates our commitment to trauma informed practice.

Prison healthcare complaints

We can consider complaints from prisoners about their health care provision. Initially, prisoners should complain to the prison healthcare team and if they are unhappy with the response, progress their complaint to the relevant NHS board.

Many prisoners who approach the SPSO have not completed the complaints process and are unsure how to navigate it. To support understanding and access to the complaints process we have developed a leaflet with step-by-step guidance. This includes the NHS board address for each HMP establishment. These practical details help prisoners progress their complaint to the next stage at the correct time.

This information has also been shared with Families Outside, a national charity who support families affected by imprisonment.



Call reflection

We have the facility to record calls and we used some of these recordings to develop a call reflection process. With a colleague's support, staff can assess their call handling to identify good practice and opportunities to improve skills and techniques.

Learning from call reflection exercises is also shared within the wider team to ensure continuous improvement.



Supporting complainants to access our services

Over the last few years, we have experienced a shift in how people access our service, with many more service users approaching us online. In response to this, we developed a **step-by-step video** for our website explaining how to make a complaint about a public service in Scotland.

We updated all of our correspondence to ensure that we maximise the opportunity to signpost complainants to this helpful resource. We often receive positive feedback on the guidance offered to complainants who have approached our office looking for advice on how to navigate public service providers complaint processes.

Your respectful treatment and clear explanation are deeply appreciated, especially considering the difficulty of the situation. Your empathy has not gone unnoticed, and I am truly thankful for it

Public service complaints overview

33%

increase in
complaints received

21.5%

increase in
complaints closed



63% of complaints about
health and local authority



72% of investigated
complaints upheld



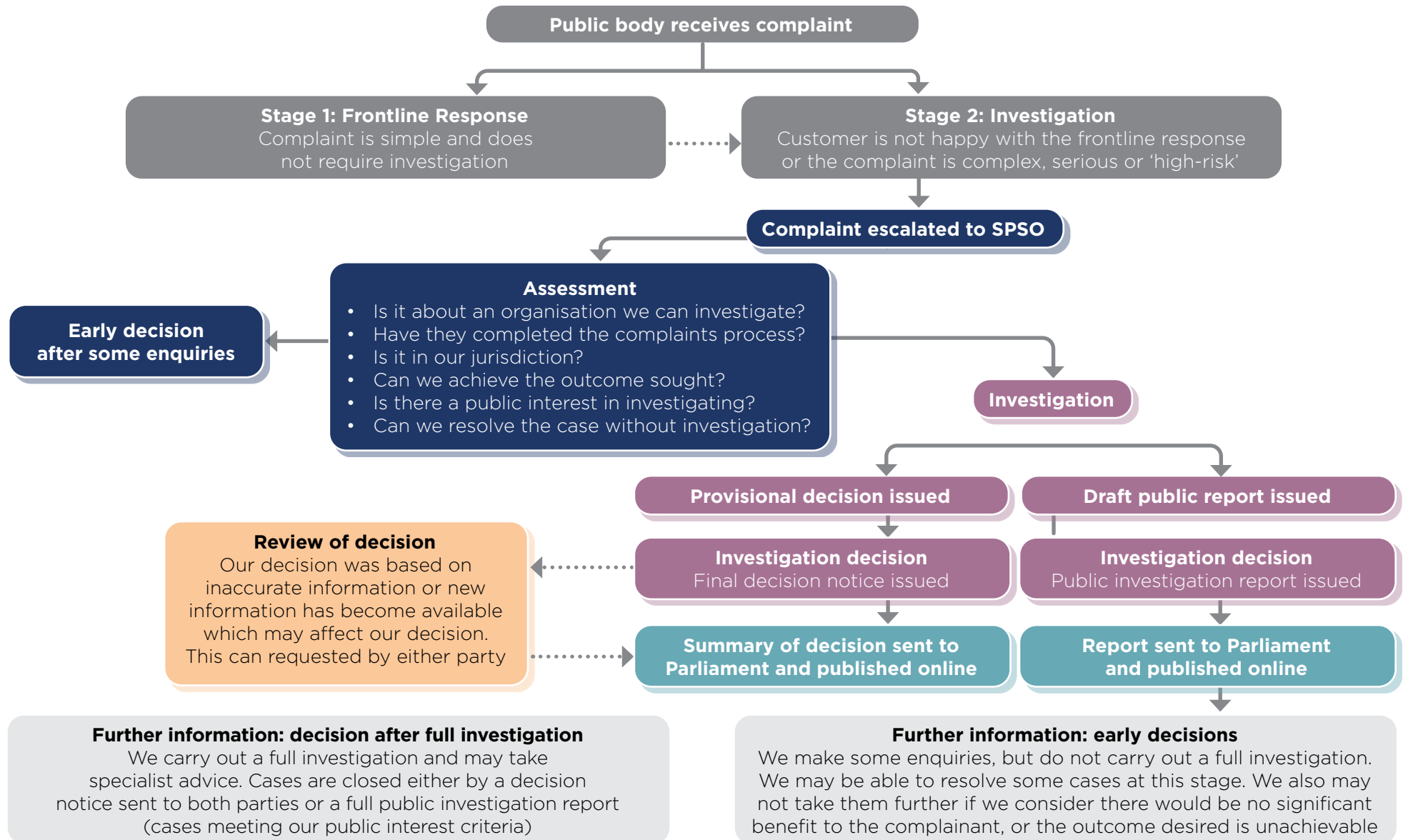
1 out of 3 KPIs met



5 public reports issued



Our complaints handling process



Public service complaint (PSC) caseload

We monitor casework numbers closely. This is important for our performance management and resource planning. We publish and share this information with the organisations we work with, and with other stakeholders to help support and improve complaints handling at a local level, and to reduce the numbers which escalate to us. We also use it to inform how we design our own systems and measure effectiveness.

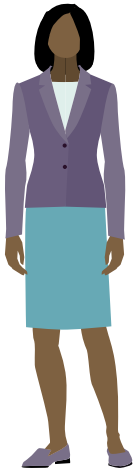
PSCs received and carried forward



Case numbers received in 2023-24 increased by 33% in comparison to 2022-23. This significant increase in cases received means that complaint numbers are now above pre-pandemic levels. While we cannot attribute this rise to any specific issue, it is likely the impact of several factors; pressures on public service resources (financial and staffing), cost of living pressures, general dissatisfaction with public services (particularly delays), and a greater awareness of SPSO as we develop and implement our engagement and communication strategy and visibly contribute to public consultations.

Despite the substantial increase in cases received, there was only a small increase in the number of cases carried forward from the previous year, as a proportion of the total caseload for the year. This was largely as a result of increased productivity and our focus on continuing to plan and structure our approach to reducing unallocated and older cases. There was a 21.5% increase in complaints output over the year and we were successful in continuing to reduce both the number of unallocated cases and the waiting time for allocation. We were also successful in reducing the number of older cases at our assessment and investigation stages.

There was a 21.5% increase in complaints output over the year and we were successful in continuing to reduce both the number of unallocated cases and the waiting time for allocation.



PSCs received

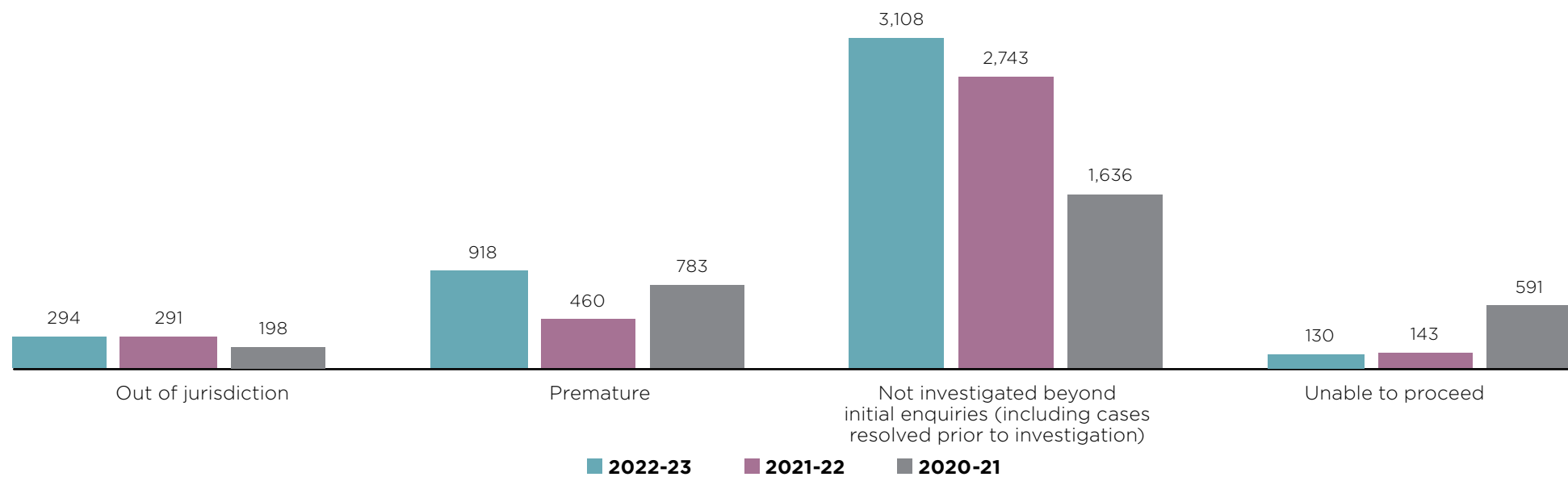
PSCs received by sector

Authority Sector	2023-24	2022-23	% change 2022-23 to 2023-24	2021-22	% of 2023-24 total received
Colleges	28	20	40%	24	0.6%
Health (including prison healthcare)	1,544	1,193	29.4%	1,238	32.9%
Housing Associations	476	361	31.9%	295	10.2%
Joint Health & and Social Care	210	145	44.8%	188	4.5%
Local Authority	1,393	1,051	32.5%	1,189	29.7%
Other	86	54	59.3%	39	1.8%
Prisons (non-healthcare)	321	253	26.9%	235	6.9%
Scottish Government & Devolved Administration	251	174	44.3%	182	5.4%
Universities	285	208	37%	187	6.1%
Water	92	68	35.3%	88	2%
Total	4,686	3,527	32.9%	3,665	

The breakdown of public service complaints by sector remains generally consistent with previous years. Once again, health is the highest subject of complaint followed by local authorities. Nearly two-thirds of cases received were about health or local authorities. The increase in cases received was also reflected across all sectors.

As in previous years, we did not see the high number of COVID-19 related cases we anticipated and the number received continued to reduce. We received 14 cases in 2023-24 which related directly or indirectly to COVID-19.

Cases closed at assessment



PSCs closed

Type	2023-24	2022-23	% change	2021-22
Total cases closed after investigation	201	192	4.7%	284
Upheld in full	99	77	28.6%	102
Upheld in part	39	42	-7.1%	71
Not upheld	54	61	-11.5%	100
Not duly made, or withdrawn	4	6	-33.3%	7
Outcome unachievable	1	0	-	1
Resolved	4	6	-33.3%	3
Total number of cases closed (at assessment and after investigation)	4,651	3,829	21.5%	3,492

The number of cases closed overall rose by 21.5% following on from a 9.7% rise in 2022-23. This significant increase in complaints output reflects both the changes we made to our process to improve efficiency at the early stage of our assessment and investigation process, and the impact of the additional temporary staffing resources we received during 2022-23 which came to an end during 2023-24.

PSCs closed after assessment

Similar to last year, there was an increase in cases closed after investigating at the assessment stage (we also refer to these as cases closed after initial enquiries). In the majority of these cases, it was determined that the organisation had already investigated and responded reasonably to the complaint and that further investigation by us would not achieve anything more for the complainant (or person affected). We often seek specialist advice to inform this. This reflects our outcomes focused approach in relation to deciding how much investigation we should do on each case. In line with our value of being people centred, our focus is on the complainant, and we are open with them about the outcomes we can achieve. We know that making complaints can be stressful and if we cannot achieve more for the complainant or we cannot achieve the outcomes they are seeking, we believe it is important to confirm this early on in the assessment and investigation process.

This also reflects the positive impact of our work on good complaints handling across the Scottish public sector, especially the generally improving quality of local complaint handling. Through our investigations at this stage, we are able to assess

whether or not a good local investigation has already identified learning and resulted in the action that we would have asked for in those circumstances. This means public bodies are recognised for applying the Model Complaints Handling Procedures appropriately, encouraging best practice.

PSCs closed after further investigation

We conducted 201 full investigations (a 4.7% increase on 2022-23). As a result of the increase in upheld complaints, we made more recommendations to public sector organisations. We made 496 recommendations compared to 350 in 2022-23, which represents an increase of 41.7%. You can read more about our recommendations in [learning from complaints](#).

Premature PSCs

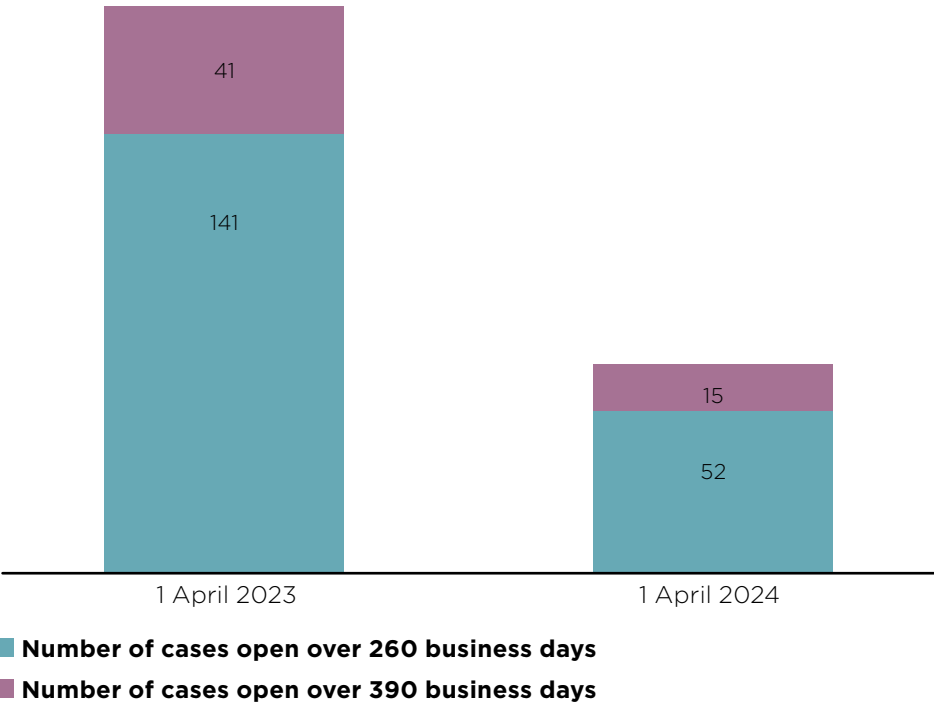
Premature complaint closures increased significantly this year.

These are complaints that have been submitted to us before the organisation's complaint process has been completed. We normally return these complaints to complainants offering them advice on how to progress their complaint and when to return to our office.

We are increasingly seeing premature complaints where complainants have been attempting to navigate a public service complaints process over a number of months and are not being updated in line with the organisation's complaints handling procedures and the [SPSO statement of complaint handling](#)

principles. While we expect complaint handling timescales to be met, we also recognise that sometimes, for good reason, organisations will be unable to meet these timescales. We take this opportunity to remind organisations that where this happens, it is vital that complainants are kept informed of the reasons why and provided with a revised timescale for a response to their complaint.

Case age



We reduced the number of open cases over a year old (these are cases which have been allocated but where we have not issued a decision). This was important as we needed to create the capacity to allocate new cases, so that we could keep cases moving through our process without delay. At the start of the year, we had 141 open cases over a year old; by the end of the year, we had reduced this to 52 cases with no open case over a year old at the assessment stage of the investigation process. This reflects a 63.1% reduction. The number of cases over one and a half years old also reduced from 41 to 15 (a similar 63.4% reduction). These are cases that require further investigation and are often our most complex. Health cases can involve complex medical issues requiring multiple pieces of independent advice before we can make a decision. This can take time to obtain and assess.

While this reduction in older cases was positive, it has impacted on our performance against KPIs.



Achievement against Key Performance Indicators (KPIs)

KPI	2022-23	2021-22	2021-22	2021-22	2020-21
PI-1 95% of advice stage complaints handled within 10 working days	99%	99%	98%	91%	100%
PI-2 95% of early resolution public service complaints decided or moved to more complex investigation stage within 70 working days	60.6%	48%	65%	60%	66%
PI-3 85% of public service complaints investigated and decided within 260 working days	26.4%	23%	31%	46%	81%

Because cases go through different routes and require different levels of investigation, we report timescales against three separate KPIs.

- PI1, which we continue to meet, measures timescales for providing advice.
- PI2 and PI3, performance improved in comparison to 2023-24 despite the challenges throughout the year that impacted on meeting these KPIs. In addition to the legacy impact of the pandemic, both KPIs were impacted by our focus on closing older cases. Whilst complaints output rose compared to previous years, the focus on closing older cases carried over from the last year resulted in a higher proportion of older cases being closed in 2023-24, impacting on PI2 and PI3. This was an anticipated effect, with a small number of older cases being carried into 2024-25.

- We have a Support and Intervention Policy which enables us to identify and support organisations not meeting the timescales for responding to our enquiries. However, we continued to experience some delays in obtaining information from public bodies which impacted on our timescales for determining cases.

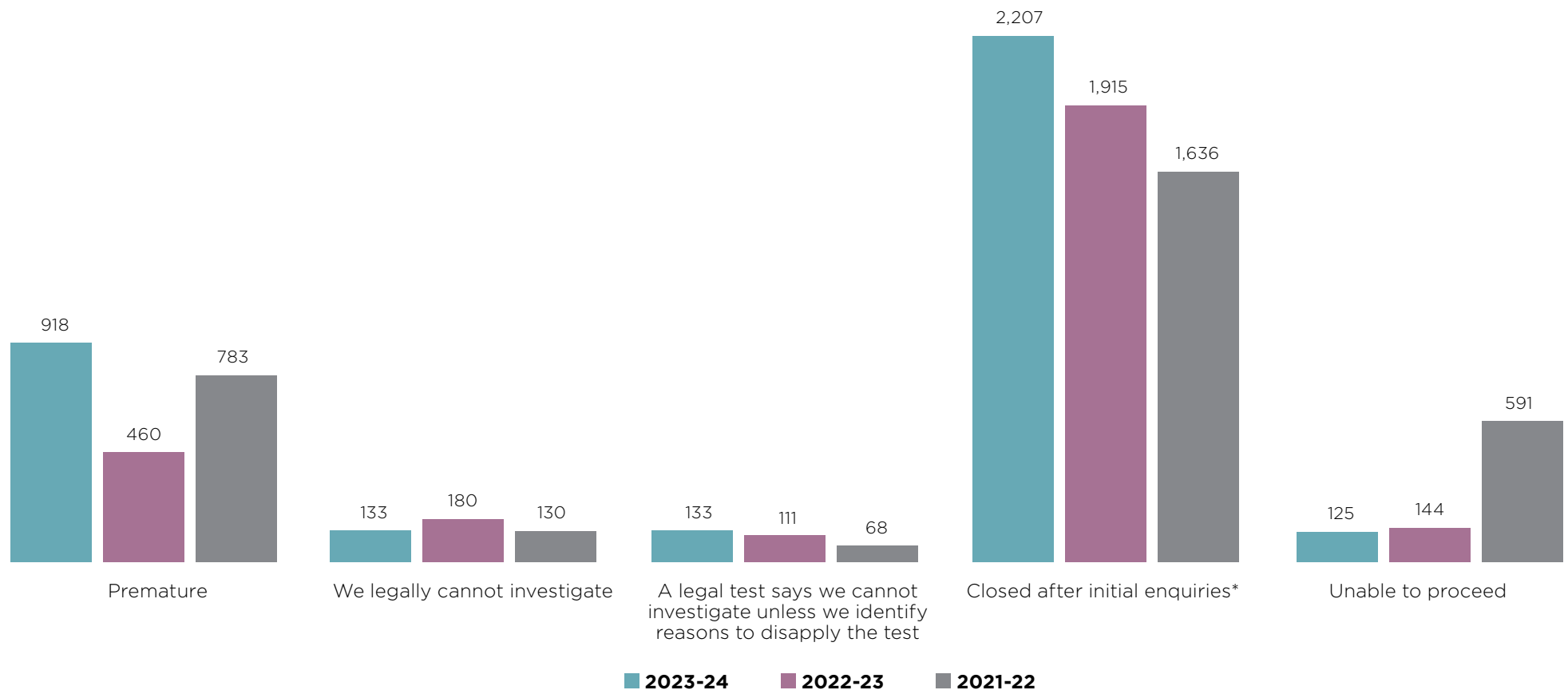


Public service complaints assessment

Assessment outcomes

Details of the number of cases we assessed this year and the outcome of those cases, is set out in the tables below.

Assessment outcomes from public service complaints



Assessment outcomes	Description
We legally cannot investigate	Cases the law says we <i>cannot</i> investigate. For example, the subject matter or the organisation is not in jurisdiction.
A legal test says we cannot investigate unless we identify reasons to disapply the test	Cases where the law says <i>we should not investigate unless</i> we identify good reasons why the test shouldn't apply, for example, out of time, with no special circumstances or public interest issues.
Closed after initial enquiries*	<p>Cases which met the statutory tests but there were good reasons not to investigate further (as illustrated in more detail in the breakdown below).</p> <p>We aim to provide a realistic and efficient service that focuses on the needs of the complainer but also considers public interest and what more can be achieved.</p>
Premature	Cases that have not completed the public body's complaints process and have no compelling reasons to accept them for investigation at this point. It is important that authorities are given the opportunity to address complaints first as it is to the complainant's advantage, and provides an opportunity for learning.
Unable to proceed	Cases where we had a contact from someone but then could not proceed. This was usually because we asked for more information, but the person did not respond.

Progressing PSCs

It is important to us that we tell people as soon as we can what action we can and will take on a complaint. Complainants have already spent time waiting for their case to complete the public body's complaint process. We focus on assessing all new complaints within three working days of receiving them. As noted in **first contact**, we made changes to our casework management system to improve the way casework progresses when it first arrives in the office, which has improved our efficiency.

We recognise that not all cases can be prioritised or determined quickly, and these cases are held until they can be allocated to a member of staff for further, detailed assessment. We are open and honest with complainants about our delays and waiting times (and we publish information about waiting times on our website). We encourage complainants to tell us if they think their complaints should be given priority or their circumstances change.

Further reducing waiting times was a priority this year. Our waiting time fell from 20 weeks at the end of 2022-23 to 16 weeks at the end of 2023-24. Seen in the context of a

33% increase in cases during the same period we feel this is a good achievement. We worked hard to identify efficiencies in our processes and procedures, and piloted issuing decisions more clearly in a 'statement of reasons format'. As a result, we successfully absorbed the increase in volume while reducing the age of cases awaiting allocation.

We intend to pilot further efficiency measures in the coming year which will enable us to absorb some (or ideally all) of the continued increase in incoming case numbers. Issuing a statement of reasons on more casework decisions should improve the accessibility of our decisions as well as help to reduce waiting times further.

Prioritising PSCs

We are driven by our value of being people centred. We identify priority cases when we receive them. This ensures we urgently progress complaints that present the highest risk, are time critical or are from members of the public in the most vulnerable circumstances. Cases identified as a priority were being allocated to a member of staff on receipt by the end of 2023-24.

Breakdown of PSCs closed after initial enquiries

Reason we did not investigate beyond initial enquiries	2023-24 No of cases	Description	2022-23 No of cases
Referred back to the organisation	109	The complaint handling had not fully responded to or remedied the complaint, and we asked the organisation to take steps to address this. This is an important way of holding organisations to account, and improving complaints handling.	110
SPSO proposed alternative action	76	We assessed there was action the organisation could take. Where the organisation agrees to this action, and where we consider that to be a reasonable resolution or remedy, we would not investigate.	58
Resolved	51	The SPSO sought a resolution that was accepted by both the complainant and the public body. More information about resolution approaches to casework is shown in the section below.	44
Alternative route used or available	36	There was another organisation who already has or could investigate.	39
Good complaint handling	1,465	A reasonable investigation had already been carried out by the organisation, assessed against model complaints handling standards and/or the organisation had accepted a failing and had already taken steps to address the failing in line with the kind recommendations SPSO would have made following further investigation.	1,288
Limited further benefit could be achieved by an investigation	470	We considered we could not achieve more for the complainant by further investigation. This could be because there was limited benefit in what could be achieved, the outcome sought was unachievable within our powers, or the impact of time meant it was not possible to carry out a robust objective investigation.	376
TOTAL	2,207		1,915

Focus on resolution and alternative action

We consider from the outset, and throughout the life of a complaint, whether it can be resolved, or alternative practical action would provide a reasonable remedy. By focussing on outcomes, we identify cases where further SPSO investigation may not be the best option for the complainant (or in the public interest). We continue to build on this, particularly focusing on improving how we explain our decisions so that complainants better understand them.

We actively seek opportunities to resolve complaints because we know that it improves customer experience by providing redress more quickly and helps to rebuild relationships between complainants and public bodies. We also aim to lead by example and encourage public authorities to seek resolution during their local handling of complaints.

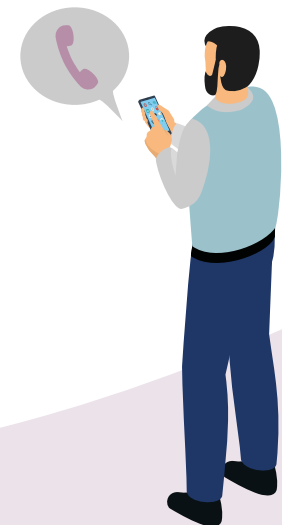
In 2023-24, we achieved a resolution on 51 cases, and proposed alternative action which we considered reasonable on a further 76 cases.

Impact and efficiency

We are mindful that we should still identify learning for public bodies in cases we handle, even where they are resolved or do not progress to full investigation after initial enquiries. We do this by offering and capturing feedback.

In 2022-23, we began to track and record the feedback being given, more systematically. This year, we gave 734 individual pieces of recorded feedback, more than double the number given last year. We believe that this approach encourages organisations to learn in a reflective way, and helps them be more flexible in their own complaints handling.

**This year, we gave
734 individual pieces
of recorded feedback,
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number given last year**



Public service complaints investigation

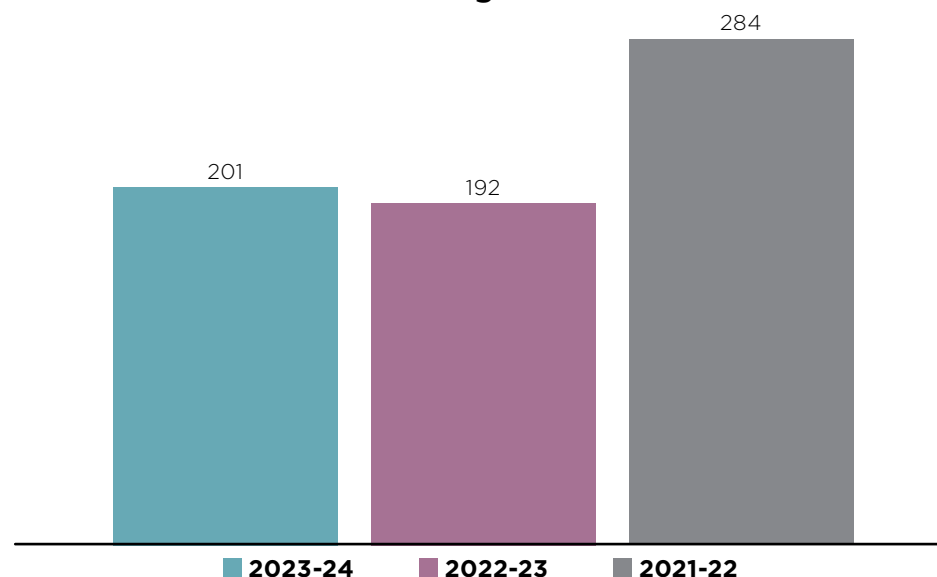
PSC investigations completed

The number of cases progressing to detailed investigation increased slightly when compared to last year. This shows that we are continuing to identify cases that require more detailed investigation, with a view to supporting learning and improvement for public bodies on those cases where this is required.

“I can’t believe how hard you have worked on this for me. Thank you so much for listening and investigating... I cannot thank you enough for the incredible support you have been.”



Total cases closed after investigation



Public report investigations

We issue a public report investigation where there is evidence of significant personal injustice or hardship, systemic failure, significant complaints handling failures or it is a test / precedent case. In these cases, we lay a detailed report before the Scottish Parliament.

In 2023-24, we issued five public report investigations, up from two the previous year. This demonstrates our commitment to identifying cases where we consider there may be wider learning for other public bodies by reading the full investigation report.

Public reports and decision summaries of other investigation cases can be found in the **‘Our findings’ section of our website**.

Uphold rate¹

2023-24	2022-23	2021-22	2020-21	2019-20
72%	66%	63%	61%	58%

Our uphold rate has steadily increased over the past four years. This demonstrates the effectiveness of our assessment of cases to identify those that require detailed investigation in order to achieve appropriate remedies for complainants, and to supporting learning and improvement.

Independent professional advice

To inform our consideration of some cases, including healthcare, social work and planning complaints, we obtain expert, independent advice.

Number of professional advice requests completed

Type	2023-24	2022-23	2021-22	2020-21	2019-20
Clinical	1,021	801	595	524	821
Social work	123	115	110	66	69
Other	90	80	57	41	91
Total	1,234	996	762	631	981

¹ Withdrawn and resolved complaints are not included in the uphold rate calculation.

There was a 23.9% increase in advice requests from last year. This is the highest number of advice requests completed in a single year since we started recorded these figures. This reflects the overall increase in cases being received by the SPSO.

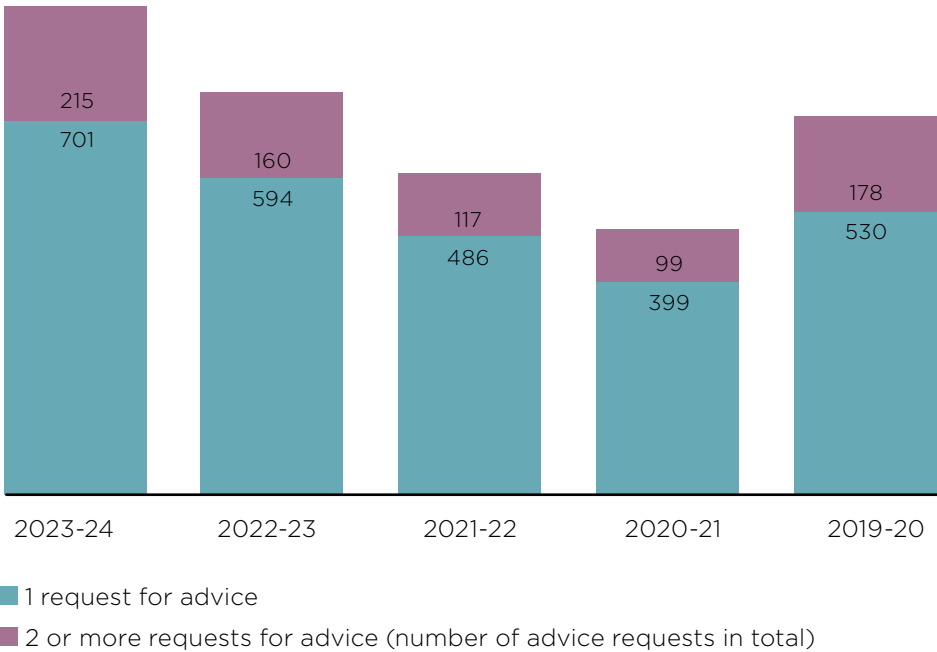
We recruited 25 additional professional advisers this year. This included seven obstetrics and gynaecology advisers and six nursing advisers. During the year, 14 advisers either retired or resigned.

The average turnaround time for obtaining advice was 13.4 days. This has decreased from 14.9 days last year. During the year, we asked NHS Boards to start sharing all evidence with us electronically. This means that we can then share the evidence with advisers more quickly. This has helped to reduce the turnaround times and also to reduce courier costs.

“[I]would like to thank you and your advisors for the very thorough and considerate way in which you have handled the case [and] for the professional way you have investigated my complaint.”



Closed cases that required multiple pieces of independent advice



The number of cases in which we needed to obtain more than one piece of professional / specialist advice has also continued to increase. This mainly applies to health cases where we need advice from more than one clinician. In one case this year, we needed to obtain nine separate pieces of advice in order to make a decision on one complaint. This shows the complexity of some of the complaints we receive.



Scottish Welfare Fund



Number of enquiries received

Year	2023-24	2022-23	2021-22	2020-21	2019-20
Enquiries received	1,352	1,494	2,343	1,312	821

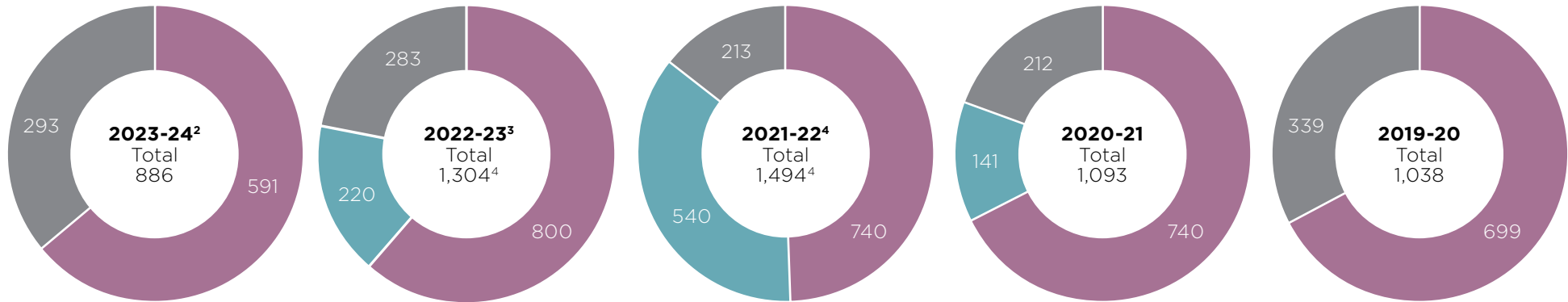
In 2023-24, we received 1,352 enquiries, which is a 9.5% reduction from last year. The additional demand in 2021-22 and 2022-23 was largely linked to the COVID-19 pandemic and the height of the cost of living increases. Enquiries remained higher than they were pre-pandemic in 2019-20, when we received 821.

- 1,004 people contacted us in error when trying to contact their local Scottish Welfare Fund (SWF) team (74% of all enquiries)
- 118 contacted us as their local SWF team had no freephone number, more than double compared with last year

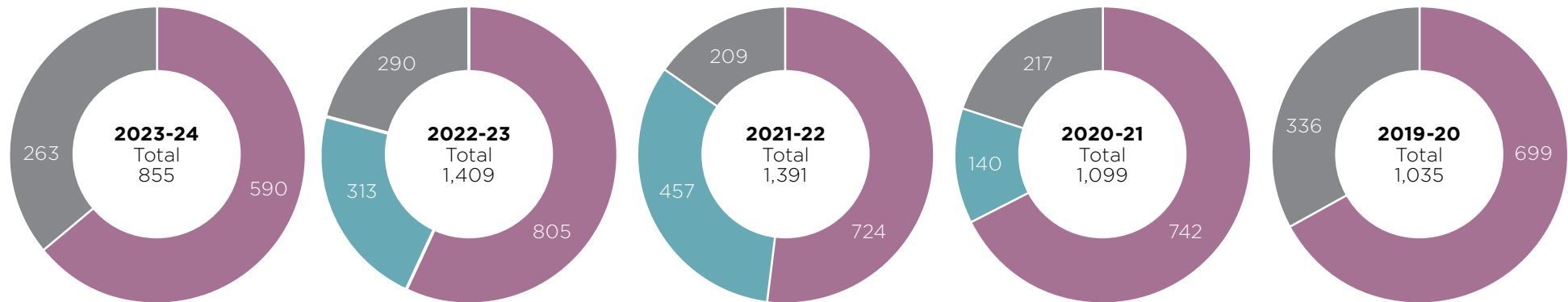
- 26 people reported other accessibility issues such as being unable to submit their first tier review verbally despite experiencing barriers, or problems with council's websites and phone lines
- 146 enquiries were received from local authorities seeking advice, a 64% increase from the previous year
- 20 people contacted us too early in the process and were signposted back to the local authority
- 35 people were signposted to other sources of assistance such as the Department for Work and Pensions, their utility company or other Ombudsman schemes
- 3 people reported issues with the complaint or review process

SWF reviews received and handled

Review applications received yearly comparison²³⁴⁵



Review applications handled yearly comparison



■ Crisis grants ■ SIS ■ Community Care Grants

² Two grant types were unclear and did not progress to review

³ One grant type was unclear and did not progress to review

⁴ One grant type was unclear and did not progress to review

⁵ The SISG was a temporary grant which ran from October 2020 to January 2023

In 2023-24, the volume of reviews returned to levels similar to those before the peak of the cost of living crisis and the pandemic, though still lower than in 2019-20.

Compared to the previous year, CG reviews decreased by 26%. CCG reviews increased by 4%, likely due to a larger local authority adopting the HMC priority rating in December 2023.

The overall reduction in reviews is likely to be, in part, due to a reduction in SWF applications of 11% compared with 2022-23; and a reduction in first tier reviews of 5%. While the cost of living continues to be an ongoing pressure for low income households, this pressure eased in 2023-24 compared with the peak of the crisis in 2022-23. This likely contributed to the reduction of CG reviews received.

We started a series of engagement sessions in the summer of 2023-24 as capacity was released because of the decrease in review applications. These sessions targeted national networks of welfare rights officers, social workers, and individuals in the criminal justice system, who work with groups likely to apply to the SWF. We also analysed review volumes to identify which local authority areas were generating fewer reviews than expected, based on applications and first-tier review numbers.

Demand for reviews began to increase in Q4. We expect this trend to continue due to increased pressure on local authorities' budgets, resulting in less assistance being awarded, and more disagreement with local authority decisions. We will monitor closely review volumes and carry out further engagement work as to ensure the review process is accessed by those who need it.

Number of SWF reviews closed at review and decision

Grant type	2023-24	2022-23
Crisis Grant (CG)	488	661
Self-Isolation Support Grant (SISG)	0	261
Community Care Grant (CCG)	193	220
TOTAL	681	1,142

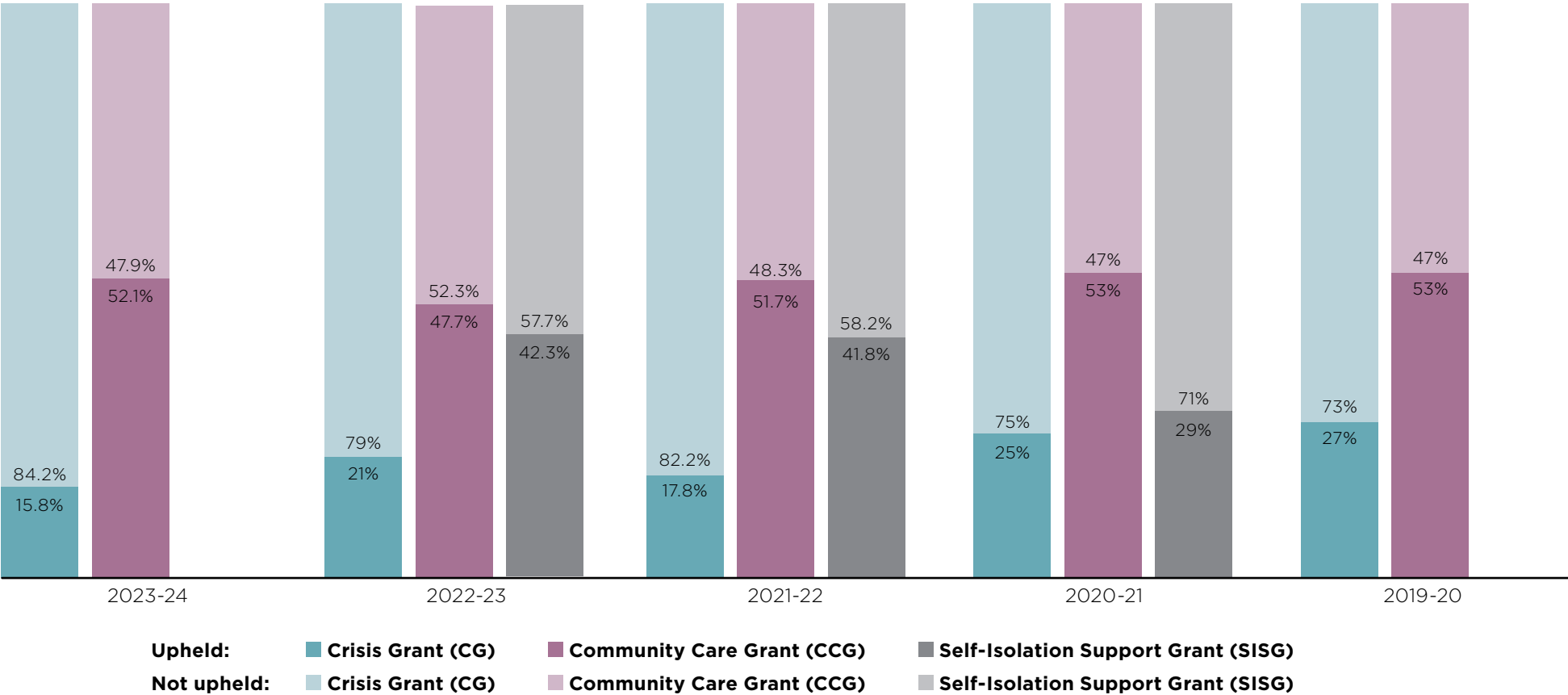
Community Care Grant

We upheld 52.1% of CCG reviews in 2023-24, an increase of 4.4 percentage points compared with last year. We did not identify any significant trends.

Crisis Grant

In 2023-24, we upheld 15.8% of CG reviews, down by 5.2% from the previous year, the lowest in five years. The decrease is likely due to more applicants reaching the review stage after receiving their maximum number of awards (three in a 12 month period). In many cases, we agreed that the criteria for further assistance was not met. We saw fewer decisions upheld due to local authorities misinterpreting information, possibly due to the training sessions we provided in 2023.

SWF review application outcomes

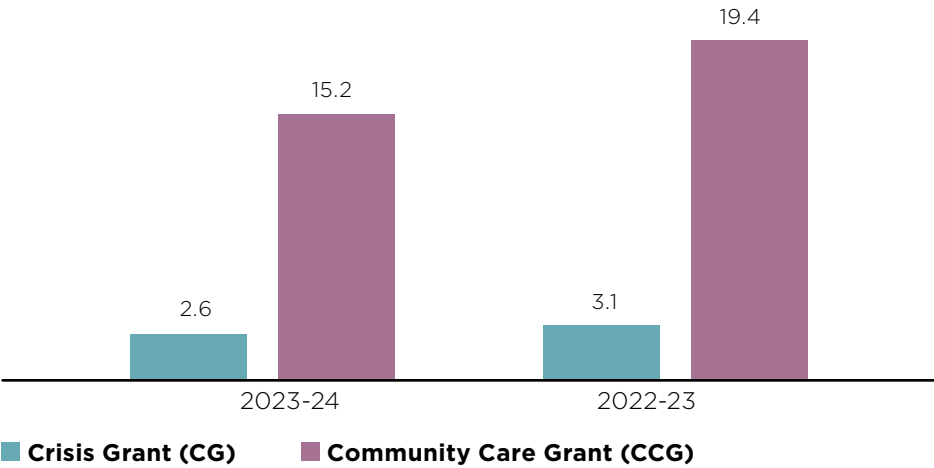


Achievement against SWF KPIs

KPI	Target	Achieved
%PI-1 95% of Crisis Grants determined within one working day	95%	100%
% PI 2 95% of Community Care Grants review applications determined within 21 working days	95%	100%
% PI 4 95% of reconsiderations (internal review of our decisions) – decision is correct	95%	100%

We were pleased to achieve our KPIs in 100% of reviews for both CGs and CCGs. This is particularly important given the pressing nature of situations faced by applicants.

Average SWF case handling times⁶



6 All calculations are in business days and include the time for local authorities to send us their files. Local authorities have targets of 24 hours for CGs and four working days for CCGs to send their files.

Our case handling times for both grants reduced in comparison to last year. Again, this is important given the urgent nature of applications, and the length of time applicants had already waited for the council’s initial and first tier decisions.

SWF learning and improvement

We focused significant resources on improving practice in the wider delivery of the fund in the last year through

- training
- High Most Compelling support
- support to local authorities
- our Support and Intervention Policy

Training

We delivered 18 training sessions to over 500 decision makers across a range of topics, both in person and virtually. The training programme addressed issues we had observed in our case work, including assessment of the qualifying conditions for CCGs, and the exceptional circumstances criteria for CGs. We also delivered ‘train the trainer’ sessions to local authority managers and training staff to extend the reach and impact of our training. Following requests from local authorities, we delivered bespoke sessions based on topics they had identified as priorities. Positive feedback from delegates showed the value of our training.

“Thanks for all of the support and advice [you] have given. The training sessions were fantastic and very helpful!”

Support to local authorities

We continued to provide support to local authority decision makers via our 0800 telephone number and email inbox. The queries covered assessing low income, gathering proportionate evidence, and deciding which local authority should provide support when an applicant has connections to multiple local authorities. We received 146 requests for support, representing a 64% increase from last year. This demonstrates that local authorities are increasingly seeking our support. While this is positive, we have an underlying concern that this might reflect a lack of training at a local level, or a lack of clarity in **Scottish Government Statutory Guidance**.

Support and Intervention Policy

We escalated 18 new issues to local authorities under our **Support and Intervention Policy (SIP)**, an increase of four from last year. These covered a range of recurring issues

- delays
- failing to show dignity and respect in case notes
- insufficient information about the decision being included in decision letters
- insufficient enquiries being made to arrive at a robust decision
- applying incorrect guidance to decline applications

One issue was escalated to level three (of six). We are pleased to report that all local authorities engaged positively with SIP interventions, leading to ongoing casework issues being resolved, and an overall improvement in practice. You can read more about SIP in **Learning from complaints**.

High Most Compelling (HMC) priority rating

Prior to this year, only one local authority had taken the decision to adopt the HMC priority rating since the beginning of our review service in 2016, and this was for a short period. In 2023-24, four local authorities adopted HMC due to budget concerns.

HMC is a priority rating local authorities can adopt when they are at risk of running out of funds by the end of the financial year. In practice, adopting HMC means that only the most vulnerable applicants at immediate risk without support, receive assistance. It also means that only the most vital items for setting up or maintaining a home are awarded (e.g. beds, cookers and fridges). Other items, like carpets and washing machines, are less likely to be awarded unless there are specific circumstances.

The adoption of HMC by local authorities represented a new area of casework, leading to requests for support from local authority staff. We noted that the statutory guidance did not clearly define how HMC assessments should be made, and we highlighted this to the Scottish Government. We assisted Scottish Government in drafting supporting guidance to help decision makers with the process. We also met with the relevant local authorities and delivered specific HMC training for decision makers to support them in making consistent and robust decisions.

As we gain experience with HMC, we have broader concerns regarding its implications. While we acknowledge the budgetary constraints faced by local authorities, we are mindful of the adverse impact on the living standards and wellbeing of applicants in these areas. There is already disparity in SWF

priority assessments, as local authorities have the discretion to set their priority rating to low, medium, or high based on demand and resources. HMC appears to exacerbate this disparity and creates inequality compared to those in areas with standard priority ratings. This is because HMC can result in many applicants receiving no assistance, while the most vulnerable applicants receive fewer items.

Internal improvement

We successfully completed an agile project to review our procedures when applicants disengage from the review process before a decision is made. This involved liaising with the third sector and the Scottish Government. We also completed an internal project to improve our telephone interactive voice response (IVR) message, and another project to help prioritise the most urgent cases. The outcome was that as a team, we introduced additional quality measures, such as monthly peer reviews of our feedback for local authorities, and a sign-off procedure for HMC high risk cases.

Independent review of the Scottish Welfare Fund

The Scottish Government published their independent review of the Scottish Welfare Fund in March 2023. We were part of the review advisory group prior. We were also a member of the policy advisory group who compiled the corresponding action plan; a list of 22 actions across seven themes arising from the review. This was published in June 2024.

While we are contributing to several of the 22 actions, we are specifically named in the following actions

- Investigate and introduce further training for Local Authority decision-makers, in partnership with the SPSO, third sector and other agencies.
- Develop an approach, in partnership with the SPSO, for ensuring there is a commitment to learning and improvement. This will include quality measures and consistent approaches to the way in which application and review information is monitored, reviewed and reported.

Ensuring consistent SWF decision making across Scotland, and raising standards are priorities for us; based on data from our casework and the SG review finding that the local authority an applicant applies to, significantly impacts on the success of their application, even when other variables are considered.

We are pleased that several of our suggestions are being implemented, but equally, we are keen to ensure that budget constraints do not hinder the ultimate goals of the review. We are particularly focused on

- improving the accessibility of the application and first tier review process
- enhancing accountability within local authorities for reporting and monitoring review information
- emphasising the need for meaningful learning and improvement

Implementing these measures will help ensure that the fund provides a strong and reliable service for the most vulnerable people in Scotland.

Independent National Whistleblowing Officer

122

**cases
received**

16

**cases progressed
to investigation**

8

**cases fully or
partially upheld**

Our INWO service

The Independent National Whistleblowing Officer (INWO) service started operating on 1 April 2021. Our role is to provide the final, independent review stage of how NHS organisations handle concerns under the National Whistleblowing Standards (the Standards), and to provide information and advice to people who are considering raising concerns within their NHS service.

We normally investigate INWO cases that have completed the two-stage local NHS process. We can investigate

- how the concern has been handled by the authority
- the risk or issue of concern
- the treatment of anyone involved in the local process
- the culture for raising concerns (i.e. speaking up) within the health service

On 15 December 2022, the INWO (i.e. the Ombudsman) was added to the list of Prescribed Persons, under the Public Interest Disclosure Act (PIDA) 1998. In line with this duty, a report of the disclosures raised with us, and our response to them, is included in the **performance and reporting section of our website**.

INWO case progression

1. INWO cases often start with someone asking us for advice. Many of these are signposted to local confidential contacts because they have not exhausted the local process, or to other sources of help.
2. Of the advice cases some will progress as an INWO case for initial assessment where we consider matters like jurisdiction.
3. Of the initial assessment cases, some will then progress to investigation.



INWO cases received

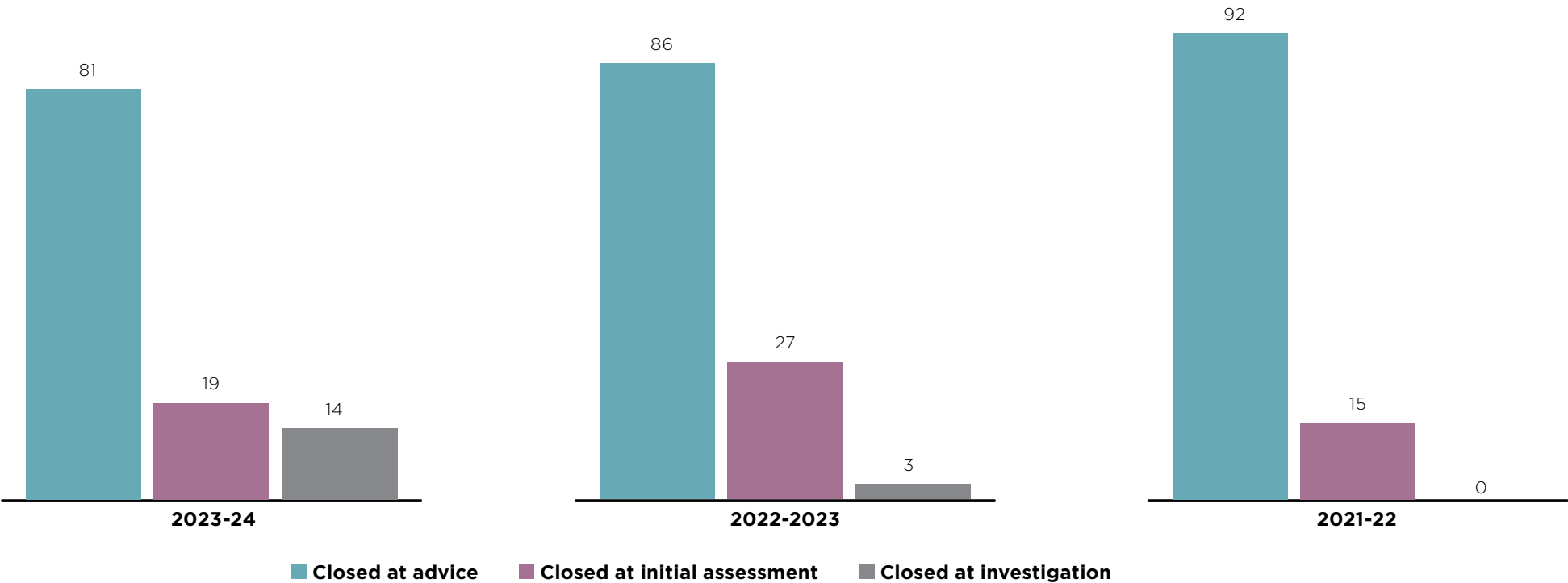
Type	2023-24	2022-23	2021-22
Cases received	122	125	113
Cases brought forward from the previous year	15	6	N/A
Total annual caseload	137⁷	131	113

7 This includes a case that was closed as a monitored referral (see below for explanation) last year has been re-opened for investigation this year.

INWO cases progressed

Type	2023-24	2022-23	2021-22
Total annual caseload	137	131	113
Of those, cases progressed to initial assessment	37	38	18
Of those, cases progressed to investigation	16	12	2

INWO cases closed by stage



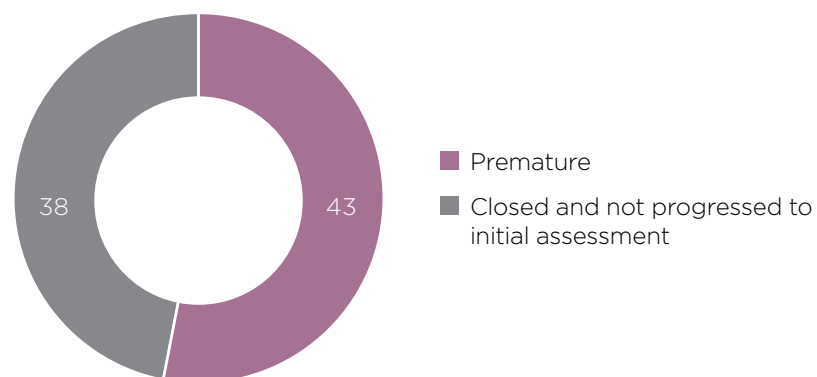
The increase in cases progressing to investigation reflects more concerns being considered and completed at local level. Cases may come to the INWO several months after completing the local process. This reflects the length of time it can take to investigate complex situations and make improvements to services following the local investigation.

We had around 18 ongoing investigations at any given time. While this number may seem small, these investigations are sensitive, can be complex and are often resource intensive. They are not directly comparable with the other SPSO case investigation work.

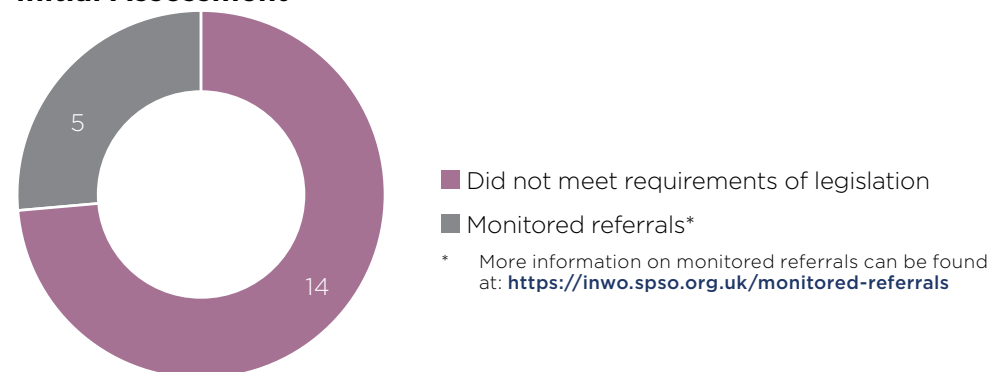
The increase in case closures at investigation reflected both the increase in cases coming to us and our own increasing experience.

INWO case outcomes key figures

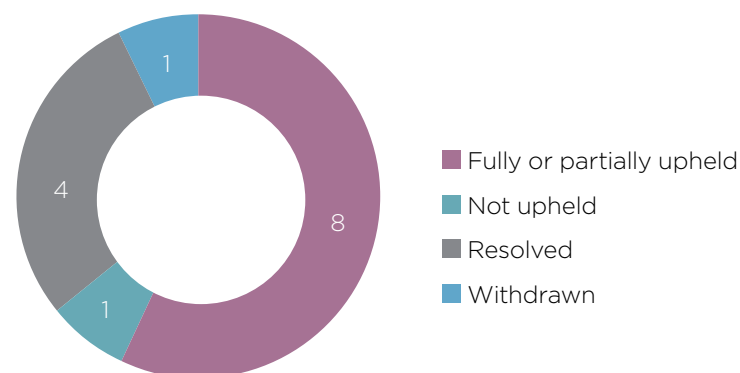
Advice



Initial Assessment



Investigation



Outcomes achieved included

- apologies to whistleblowers
- improvements in support for whistleblowers and those involved in investigations
- improvements to the whistleblowing process in relation to confidentiality, timescales, consideration of all the points raised, recommendations linked to the concerns raised, record keeping, signing off the provider's final response, reporting on investigation decisions and outcomes.

INWO casework themes

The issues raised in casework varied significantly. While each case is different we started to see some indications of emerging themes, including concerns about

- staff wellbeing and safe delivery of care due to staff shortages/ burn out/ excess use of agency staff
- adequacy of training of less experienced staff
- poor speak up culture, raising the risk that people don't report concerns
- bullying and harassment, in the context of speak up culture (often in one part of an organisation), and how people perceived this impacted on the safe delivery of care and working practices
- delivery of primary care services, such as excess pressure on staff or unsafe working practices

Cases can raise issues about detriment experienced by whistleblowers (and others involved in the process) after raising concerns at the local level. We receive numerous enquiries from people whose concerns are more suitable for HR processes than whistleblowing, which means we cannot look at them. We explain this and signpost people accordingly, recognising the sensitivity.

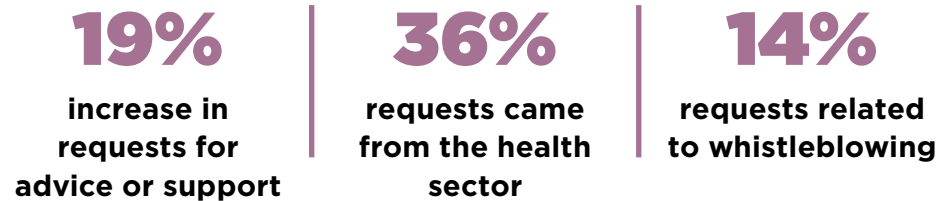
We investigated concerns about speak up culture. These required new approaches to traditional complaint handling, so we implemented new techniques, including surveying groups of staff. Through this we identified potential issues around the need to ensure that staff feel safe and supported in raising concerns.

INWO stakeholder engagement

Our INWO team has positive and constructive relationships with stakeholders reflecting our national role in supporting the development of good practice in handling whistleblowing concerns at the local level, working closely with our Improvement Standards and Engagement team. We

- support NHS organisations in improving their own practice
- develop and run our annual Speak Up Week. This is an opportunity to engage NHS staff about the benefits of speaking up and the difference it can make within the NHS in Scotland. Importantly, it is also a fantastic way to raise awareness about the local arrangements for speaking up and to promote the role of Confidential Contacts. Read more about our work in **complaints standards** and **stakeholder engagement**.
- have produced a range of **resources and guidance**; this is available on our website.
- continue to work with NHS organisations to raise awareness, promote speak up culture and to support staff that implement or access the Standards.

Complaints standards



Our Improvement, Standards and Engagement (ISE) team provides advice and guidance for staff handling complaints in the public sector across Scotland and also for whistleblowing practitioners delivering NHS services in Scotland. We support and promote good practice in complaints handling and the handling of NHS whistleblowing concerns, encourage the sharing of good practice among organisations, and monitor public body practice.

Monitoring practice

We monitor practice in a number of ways, including

- following up issues identified from the complaints made to SPSO and INWO
- acting on what we learn from complaints and NHS whistleblowing concerns
- monitoring themes identified from recommendations we make
- working directly with individual organisations to share and

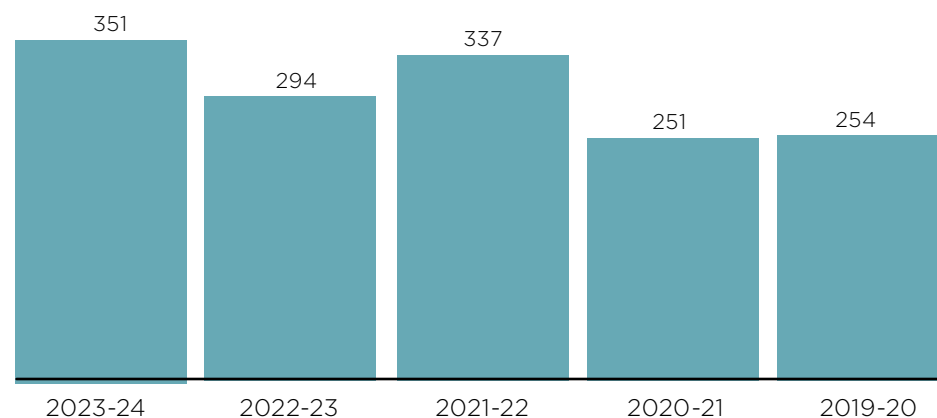
- support good practice
- working with sector networks to share sector specific good practice and learning
- where necessary, conducting compliance assessments of organisations' complaints handling procedures.

Advice to organisations

Advice and guidance we provide to organisations includes

- providing clarification to individual organisations on how to apply all parts of the Model Complaints Handling Procedure (MCHP) and the National Whistleblowing Standards (the Standards) to real-life (non-case specific) situations
- sharing tools and guidance for effective complaints handling and handling of NHS whistleblowing concerns
- contributing to sector network meetings
- delivering information sessions and workshops to individual organisations and wider stakeholder groups
- delivering Complaints Investigation Skills training on a quarterly basis to complaints handlers in the public sector
- reviewing and providing feedback about draft complaints handling procedures

Number of requests for advice or support



In 2023-24, we saw a notable increase in the total number of contacts compared to the previous year. This is partly because we now include queries from staff handling whistleblowing concerns in the NHS, reflecting the integration of this area into Complaints Standards.

We saw significant increases in requests for advice as well as in general enquiries about complaints standards matters and good practice (for both Public Service and Whistleblowing complaints). There was a notable decrease in requests for comment on or input to organisations' complaint handling policies and practices; a trend we expected as the 2021 MCHP revision is embedded locally and there is wider experience of the Whistleblowing Standards.

Types of advice requests

Type	2023-24	2022-23	2021-22	2020-21	2019-20
Request for advice	196	156	177	153	158
General enquiries	111	44	79	46	31
Request for comment / input	16	51	38	7	7
Request for tools and guidance	8	12	20	11	20
MCHP compliance	20	31	23	34	38



Advice requests by sector

Sector	2023-24	2022-23	2021-22	2020-21	2019-20
Local Authority	71	51	74	76	58
Health	127	59	45	33	65
Housing Associations	41	41	58	50	53
Scottish Government & Devolved Administration	47	32	82	51	37
Colleges and universities	32	34	33	19	19
Water	1	1	2	4	4
Other	32	76	43	18	18

In 2023-24

- a notable difference was the increase in the number of requests from the health sector, reflecting the inclusion of contacts from whistleblowing practitioners in the NHS within our overall numbers
- we saw an increase in the volume of requests from the local authority sector, returning to similar levels from a few years ago
- we noted a decrease from the previous year in contacts classed as 'other'.



Learning from complaints

20%

of public service complaints
closed were premature

496

recommendations made to
public bodies

55%

of recommendations
were for learning and
improvement

55%

of recommendations were
closed within target

Premature complaints by sector

Sector	Total Prams 2023-24	Prams as % of total cases per sector	Difference in % points 2023-24 to 2022-23	Total Prams 2022-23	Prams as % of total cases per sector	Difference in % points 2022-23 to 2021-22	Total Prams 2021-22	Prams as % of total cases per sector
Further Education	8	29%	+25	1	4%	-1	1	5%
Higher Education	39	14%	+10	9	4%	-8	22	12%
Health	239	15%	+5	133	10%	-8	206	18%
Housing Associations	113	23%	+6	60	17%	-15	89	32%
Joint Health & Social Care	26	13%	+4	15	9%	-5	25	14%
Local Authorities	315	23%	+14	152	13%	-8	302	27%
Scottish Government & Devolved Admin (excluding prisons)	53	21%	+7	27	14%	-5	36	22%
Scottish Prison Service	54	18%	+4	39	14%	-8	44	19%
Water	41	45%	+25	16	20%	-29	47	48%
Other (incl. out of jurisdiction)	30	32%	+18	8	14%	-14	11	28%
Total	918	20%	+8	460	12%	-10	783	22%

- The absolute number of premature cases increased from 460 cases last year to 918 cases in 2023-24.
- Premature cases made up 20% of the total number of cases in 2023-24, 8% higher than last year.

Public service complaints uphold rates by sector

Uphold rates by sector	2023-24	2022-23	2021-22	2020-21	2019-20
Colleges	0%	0%	0%	100%	0%
Health	72%	63%	62%	60%	55%
Housing associations	0%	75%	20%	50%	60%
Joint health & social care	89%	57%	63%	42%	55%
Local authorities	65%	83%	71%	65%	64%
Scottish Prison Service	0%	100%	75%	100%	92%
Scottish Government and Devolved Admin	0%	100%	100%	71%	67%
Universities	100%	0%	100%	90%	64%
Water	0%	100%	80%	71%	71%

The most significant changes related to university, water, prison and housing association complaints which can be explained by the low number of cases investigated.

Overview of recommendations

Within complaint handling, and learning and improvement, we focus on the outcomes we require and the evidence demonstrating that they have been achieved. This, we believe, promotes more sustainable and embedded learning and improvement. We support this through, for example, active engagement with public bodies at networks and collaboratives.

Number of recommendations made by type

Recommendations type	2023-24	% of total	2022-23	% of total	2021-22	% of total	2020-21	2019-20
Complaints handling	66	13%	32	9%	55	11%	81	130
Individual – total	159	32%	135	39%	196	38%	274	397
Individual – apology	148	30%	121	34%	176	34%	234	326
Individual – financial	4	1%	1	0%	4	1%	10	18
Individual – other	7	1%	13	4%	16	3%	30	53
Learning & improvement	271	55%	183	52%	260	51%	385	511
Total	496	100%	350	100%	511	100%	740	1,038

In 2023-24, we made 496 recommendations, which is a 42% increase on the number made last year. This is partly explained by the increase in total number of cases.

Relative proportions of types of recommendations remained in line with the profile of the SPSO's workload in previous years. For example, learning and improvement have made up 50-55% of the total number of recommendations.

Number of PSC recommendations made by sector

Sector	Complaints handling remedy	Individual remedy - apology	Individual remedy - financial payment	Individual remedy - other	Learning and Improvement remedy	Sector total	% of total
Colleges	0	0	0	0	0	0	0%
Health	52	114	2	4	224	396	80%
Housing associations	0	0	0	0	0	0	0%
Joint Health & Social Care	1	8	0	2	15	26	5%
Local authorities	10	22	2	1	29	64	13%
Scottish Government & Devolved Administration	0	0	0	0	0	0	0%
Scottish Prison Service	0	0	0	0	0	0	0%
Universities	0	0	0	0	0	0	0%
Water	3	4	0	0	3	10	2%
Total	66	148	4	7	271	496	
Proportion of total recommendations issued	13%	30%	1%	1%	55%	100%	

Compliance with recommendations

We set deadlines for implementation of recommendations and follow them all up until we are satisfied that they have been implemented. We do not close a complaint until we are satisfied that recommendations have been implemented. The Ombudsman has the powers to report failure to comply with recommendations to the Scottish Parliament, but it is notable that as in previous years, we have not had any need to apply them.

Recommendation compliance by sector

Sector	Total closed	Within target	% closed within target	Completed - Over Target - under 1 month	% closed within target or within 1 month of target	Completed - Over Target - under 3 months	% closed within target or within 3 months of target
Colleges	0	0	-	0	-	0	-
Health	334	191	57%	99	87%	133	97%
Housing associations	1	0	0%	1	100%	1	100%
Joint Health & Social Care	21	6	29%	12	86%	15	100%
Local Authority	67	36	54%	18	81%	28	96%
Scottish Government & Devolved Admin	5	0	0%	0	0%	0	0%
Scottish Prison Service	0	0	-	0	-	0	-
Universities	4	3	75%	1	100%	1	100%
Water	0	0	-	0	-	0	-
Total	432	236	55%	131	85%	178	96%

Just over half of the total number of closed cases were closed within target. Just under a third of the total number of closed cases were closed a maximum of one month late.

Recommendation compliance by recommendation type

Type	Total closed	Within target	% closed within target	Completed - Over Target - under 1 month	% closed within target or within 1 month of target	Completed - Over Target - under 3 months	% closed within target or within 3 months of target
Individual remedy: apology	141	92	65%	38	92%	43	96%
Individual remedy: financial	2	2	100%	0	100%	0	100%
Individual remedy: other	8	4	50%	2	75%	4	100%
Learning and improvement	225	114	51%	67	80%	101	96%
Complaints Handling	56	24	43%	24	86%	30	96%
Total	432	236	55%	131	85%	178	96%

The percentage of recommendations closed on time in 2023-24 was 55%, the same as last year. Less than half of the complaint handling remedy recommendations were closed on time at 43%. In contrast, 65% of recommendations related to apologies were closed on time.

We agreed extensions to organisations in specific circumstances where they could evidence that they needed a longer timeframe to fulfil recommendations within the particular constraints at the time. Reasons for extending were often related to the capacity of the organisation to implement the actions we recommended.

Feedback to organisations by sector

Sector	Total no. of feedback 2023-24 by sector	Complaints handling	Points to note	Response to SPSO investigation
Colleges	4	2	2	0
Health	366	163	191	12
Housing associations	54	34	18	2
Joint Health & Social Care	54	25	28	1
Local authorities	187	106	78	3
Scottish Government & Devolved Administration	20	12	8	0
Scottish Prison Service	12	5	7	0
Universities	31	14	17	0
Water	5	2	3	0
Other	1	1	0	0
Total	734	364	352	18

In many cases, we give feedback to organisations. This ranges from positive feedback highlighting good practice or service, to feedback about issues where we have identified potential learning.

The health sector received the highest amount of feedback with the majority falling under the 'points to note' category. This is significantly higher than the figure for last year (177). This is likely due to the overall higher number of complaints we received during this year and the resourcing challenges facing the NHS.

Support and Intervention Policy

The Support and Intervention Policy (SIP) sets out the framework for where we offer support to organisations or intervene directly when required. Driven by our learning and improvement value, it helps us to focus our resources on public bodies who require support to help them improve their complaint handling practice or address poor performance.

There are six levels of intervention, level one being the most informal, and level six being the application of legal powers. There is more information about this on our website [Support and Intervention Policy | SPSO](#).

We use the information and intelligence we gather to build pictures of organisations' complaint handling practice. This enables us to target and build support around themes and trends as well as individual concerns. SIP interactions include

- further contact from one of our Complaints Reviewers enquiring about overdue information
- engagement from Improvement, Standards and Engagement team members to support learning and improvement or,
- in situations of continued non-compliance or repeated difficulties, the Ombudsman may decide to write directly to the head of the organisation or, as a last resort, issue a report to Parliament drawing their attention to the problem

Support and intervention actions (senior management level)

Closed at level	2023-24	2022-23	2021-22
3 – Head of Service	6	2	5
4 – Leadership team	0	1	2
5 – Ombudsman direct contact	1	1	0
6 – Special report laid before Scottish Parliament	0	0	0

We applied the policy to a number of organisations

- The City of Edinburgh Council (Level 3 – overdue local complaints response requiring SPSO intervention)
- The City of Edinburgh Council (Level 3 – failure to respond to SPSO enquiry)
- Fife NHS Board (Level 3 – failure to respond to SPSO enquiry)
- Forth Valley NHS Board (Level 3 – failure to respond to SPSO enquiry)
- Forth Valley NHS Board (Level 3 – incomplete response to SPSO enquiry)
- Glasgow City Council (Level 3 – failure to follow SWF Scottish Government guidance)
- Forth Valley NHS Board (Level 5 – non-completion of recommendations)

It is notable that the number of interventions at level 3 has increased since last year, and almost mirrors the numbers reported in 2021-22 (with a slight difference in the level involved). We know that organisations are facing significant challenges at the moment, particularly in relation to resourcing and we believe that this has led to increased numbers of senior level management involvement through SIP this year.

We continue to ask that organisations notify us if there are any issues affecting their ability to provide information or evidence of action taken by a certain date. If we do not receive such notification or if there are prolonged delays impacting on our casework or on individuals involved in a complaint, we will need to take action through SIP interventions to try to resolve the issue. Other examples of where we may need to take intervention action are set out in the Appendix of **our SIP information leaflet**. Each intervention escalated to senior management level was nevertheless successfully resolved, resulting in positive outcomes and promoting further and more meaningful engagement with organisations.

Sharing learning from complaint outcomes

In 2023-24, we shared our findings and learning with organisations and the wider public through

- **summaries of our decisions** are published on our website
- engagement at network meetings
- a monthly **e-newsletter** which signposts to our decision summaries and highlights trends and learning
- working with a variety of stakeholders such as Healthcare Improvement Scotland, sharing anonymised data to inform a wider view of public service delivery across Scotland
- **publication of SWF case studies** on our website

Stakeholder engagement



Ran our second Speak Up Week campaign

239

delegates attended our complaints handling conference

221

responses received to our consultation on the Child Friendly Complaints Handling Principles

407

people from 162 organisations completed Complaints Investigation Skills training

Through our Improvement, Standards and Engagement (ISE) team, staff from across the organisation, at all levels, engage with a range of stakeholders and organisations to provide support and advice, drive improvements in standards of complaints handling and contribute to public sector improvement.

Meetings

ISE's complaints standards staff participated in 116 meetings and events over the year.

Engagements included

- a wide range of complaints handlers' network groups including NHS whistleblowing-related groups
- sharing our experience with other Ombudsman offices and regulatory bodies around the UK of standardising and simplifying complaints handling procedures

- general complaints handling support across all sectors e.g. dealing with challenging behaviour, recording and reporting complaints
- attending conferences and other events to explain the Ombudsman's four statutory roles, to promote good practice in complaints handling and the importance of learning from complaints, and to reinforce the importance of recognising people's right to complain and to receive a good complaint handling service

We are a member of a number of sector, interest and working groups, including

- Sharing Health Intelligence Network (SHINE), working with partner scrutiny agencies to share intelligence in relation to different health boards on a regular basis
- the Administrative Justice Council (AJC) and Administrative Justice Council Steering Group (AJCSG, the Ombudsman is vice chair)

Speak Up Week 2023

We ran our second Speak Up Week this year from 2-6 October promoting the importance of speaking up confidently in a safe environment, with a particular focus on learning from concerns.

The week started with a thoughtful **conversation between Rosemary Agnew, the Independent National Whistleblowing Officer, and Tracey Gillies, Executive Medical Director at NHS Lothian**. They reflected on the last two and a half years of INWO and the National Whistleblowing Standards, and discussed how boards can enable confidence in speaking up and how this is supported through the INWO process. They also considered the importance of confidentiality in building confidence to speak up, and the challenges of maintaining individual confidentiality while sharing learning openly and transparently.

We also ran a live **panel session** that was chaired by the SPSO Director, Niki Maclean, with a General Practitioner in the NHS Tayside area, the Whistleblowing Champion at NHS Fife and the Chief Executive of NHS Orkney. Discussions highlighted the importance of how leaders and managers listen to people, as well as the need for strong and visible leadership on whistleblowing from the top of all NHS organisations.

We also shared videos on the daily themes from the INWO team throughout the week, as well as guidance on sharing learning while maintaining confidentiality and tips for reporting on learning and improvements. We saw positive and enthusiastic engagement from NHS Boards who shared INWO content widely, and showcased a variety of creative ways to mark the week and raise awareness amongst their staff. Some examples of activities that took place locally include

- stalls
- blogs on the roles of whistleblowing staff
- opportunities to engage with Executive teams
- speak up pledges
- drop in sessions with confidential contacts
- leadership development sessions

This is not just about one week, this is something we all need to work on every day, to help make the NHS a better place for everyone. We will continue the conversation throughout the year and towards Speak Up Week 2024 with the theme of 'Enabling Speaking Up', where we will explore how we support the growth of a healthy and sustainable speak up culture across the NHS in Scotland.

SPSO Complaints Handling Conference

The SPSO Complaints Handling Conference 2023 took place at Murrayfield Stadium on 16 November 2023. The re-launch of the SPSO conference was a key part of our 2023-24 business plan and fed into the wider focus on engagement with external stakeholders. We had 239 delegates register for tickets and 32 external speakers and SPSO staff in attendance. We collated feedback about the conference using an online form. This supported our environmental goal to minimise paper used for the event. We received 66 feedback responses from delegates. The feedback from the conference was generally positive, highlighting some key areas for improvement that we will consider in our planning for the 2025 conference

- provide more guidance, advice, tools, and case studies to help delegates learn and reflect
- increase networking opportunities
- expand the project plan file and share it with key internal

- stakeholders
- explore options for automated ticket sales and post-sale communication
- expand use of Slido and explore other digital technologies to reduce environmental impact and increase accessibility
- contract a venue with more suitable space arrangements for delegates and speakers

Child Friendly Complaints

2023-24 saw the continuation of our multiyear project to develop a new, child friendly approach to handling complaints for public bodies under our jurisdiction. The aim of the project has been to co-design and implement a public sector complaints service that is compliant with the United Nation Convention on the Rights of the Child (UNCRC), which meets children's rights and needs, working in co-operation with children and young people, public bodies and wider stakeholders.

The project has followed a rights based approach, placing children's rights under the UNCRC at the centre of our work.

On 16 January 2024, the UNCRC Incorporation (Scotland) Act 2024 received royal assent, meaning Scottish public bodies' new duties to act compatibly with the UNCRC will come into force on 16 July 2024. By then we expect to have parliamentary approval for our new Child Friendly Complaints Handling Principles, which will become part of our Statement of Complaints Handling Principles. We also expect to have published our new Child Friendly Complaints Handling Process Guidance, which provides detailed guidance for how to apply the principles in practice.

Pilot

Between June and December 2023, we carried out a pilot of the new process. This pilot was open to all public bodies to participate in and we received feedback from a range of organisations and sectors. We partnered with Aberdeen City Council, who trialled the new process in complaints involving children. Thank you!

The feedback we received from the pilot was largely positive, indicating that the process was manageable in practice and resulted in children feeling listened to.

Public consultation

In February 2024 we launched a public consultation on the Child Friendly Complaints Handling Principles. We received 221 responses, which included

- 158 individuals
- 63 organisations
- 5 children's rights organisations
- 16 local authorities
- 14 education authorities
- 12 health boards
- 3 housing associations

We made a number of changes to the Principles based on the feedback received through the consultation. They were then submitted to the Scottish Parliament for approval on 20 April 2024.

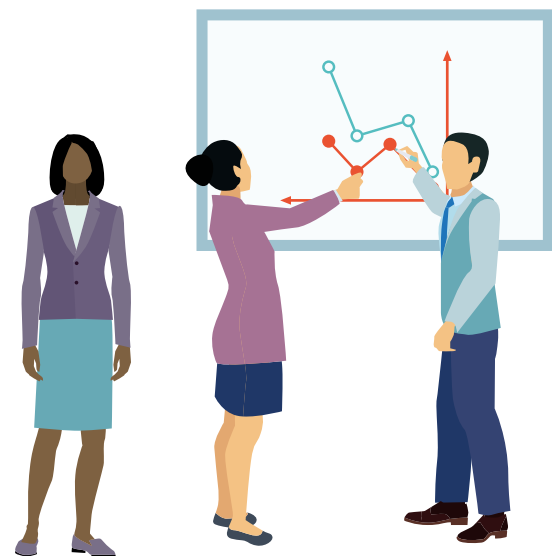
Next steps

We plan to launch our Child Friendly Complaints Handling Principles and Child Friendly Complaints Handling Process Guidance on 16 July 2024.

Training

We offer two external training modules to bodies under our jurisdiction in Scotland

- our Good Complaints Handling training (GCH). This is an accredited, self-guided, online course aimed at staff handling complaints at stage 1 of the MCHP and is accessible directly through the **SPSO website**
- our trainer-led Complaints Investigation Skills training (CIS). This course, aimed at staff who investigate complaints at stage 2 of the MCHP, is a one-day course run quarterly and delivered by expert trainers from across the SPSO, including colleagues who investigate PSC complaints



Good Complaints Handling course

- 464 people from 97 organisations registered for the course.

Organisations by sector completing GCH training

Sector	Registrations
Local Authority	20
Housing Associations	362
Universities	6
Scottish Government and Devolved Administration	30
Health	13
Colleges	4
Health and Social Care	0
Water	5
Other	24

Feedback received



really good, informative and interactive course



videos, voice over and regular testing to keep you engaged worked well



maybe examples of complaints somewhere in it like a case study

Complaints Investigation Skills course

- 407 people from 162 organisations completed the training.
- We delivered 29 courses across the year.

Organisations by sector completing CIS training

Sector	Attendees
Local Authority	169
Housing Associations	73
Universities	21
Scottish Government and Devolved Administration	10
Health	22
Colleges	9
Health and Social Care	33
Water	11
Other	59

Feedback received



I liked the pacing, with some time spent presenting, some time in discussion and some time in breakout rooms. It was a good mix



I found the whole course to be of use to me in my current role. It also provided me with the skills to support other members of the wider college in undertaking their roles



referencing and discussing the real example complaint & evidence documents worked well



the breakout rooms were very short and probably didn't have enough time to complete [the task]



Accessibility

Accessibility is at the heart of SPSO's strategic themes, values, and service standards. It is recognised by all staff as their individual responsibility when developing, delivering and adapting SPSO's service.

We are committed to making our service accessible, demonstrating this in our communication with individuals and continuous improvement.

We aim to ensure that no-one experiences barriers when using our service and that we treat people with dignity and respect.

Adapting our service during the customer journey

When first contacting our office, we ask people how we can best communicate with them and if they need us to adjust our approach for them. We understand that individual needs may change over time. Our complaint handling staff follow our vulnerabilities guidance and are attentive to any necessary adjustments, regularly checking in with service users to ensure their needs are met.

Inclusion Diversity Equality and Accessibility staff interest group

We have an Inclusion Diversity Equality and Accessibility (IDEA) staff interest group with members from across the organisation.

The IDEA group addresses various inclusion issues to ensure our services are accessible to a diverse range of users.

In 2023-24, we launched several initiatives to enhance our service and deepen our understanding of inclusion, diversity, equality, and accessibility. These initiatives included the following.

Staff Awareness, training and information events

- Samaritans led training for all staff in recognition of suicide prevention day
- Pride month
- dyslexia/dyspraxia training event
- neurodiversity information events
- meeting with Patient Advice and Support Service who advocate for complainants who have a complaint about NHS services
- meeting with Independent Prison Monitors who provide a visiting support service within HMP establishments

Identifying and supporting vulnerability in people accessing public services workshop

In collaboration with the Professor Chris Gill (University of Glasgow) and Professor Naomi Creutzfeldt (Kent University) we hosted a workshop to explore how public service providers can

be empowered to provide better support to vulnerable people who use their services. This supported the work they were doing to develop tools and resources to assist public service providers in recognising when service users experiencing vulnerability need extra help to access services and to suggest appropriate ways to give support for those needs.

The workshop brought together a range of colleagues with first-hand experience of supporting vulnerable individuals, including public service providers, advice and advocacy bodies, and charities.

The aim of the workshop was to engage with and learn from those who work directly with individuals and groups experiencing vulnerability. This was done to better understand lived experiences and identify effective strategies to help public service providers offer appropriate support.

We continued to work with both universities who have developed workshop materials due to be launched in June 2024.

Communications activities

Website development

In keeping with our focus on accessibility, as part of our website development project, we hired an external agency to conduct an accessibility audit using both automated and manual tests by users with disabilities. Following the audit, we made several improvements

- added an 'accessibility checker' to flag issues like missing alternative text on images

- assigned correct controls to page elements (e.g. tables, boxes, buttons) for assistive readers
- increased font size and line spacing
- improved the search function

We also ran a session on accessibility of documents at our all staff business planning day on 5 March 2024.

Development work on our website will continue in 2024-25.

Equality, Diversity and Inclusion webpage

We launched a new **Equality, Diversity and Inclusion webpage** which outlines our commitment to ensuring equal access to our services. The page details accessibility measures, support for vulnerable individuals, and adjustments for specific needs. It highlights the steps we take to eliminate discrimination, promote equality, and foster good relations. It also emphasises our inclusive hiring practices and outlines the work of the IDEA group.

Complaint forms

We developed a new health complaint form taking into account trauma informed principles. Read more on this in **first contact**.

We have also reviewed our paper complaint forms for all SPSO services. This ensures that service users who prefer to submit complaints by mail are not digitally excluded and receive consistent information.

Customer service

122

complaints received

31%

of complaints upheld

93%

**of upheld complaints were
about communication**

13

**cases were taken to
independent review**

Our customer service standards are driven by and mirror our values, learning and improvement in a strong focus to ensure measurable impact. Our recommendations reflect this drive and our commitment to supporting public service improvement.

The SPSO has three broad customer service commitments

- effective communication
- working in an open and fair way
- carrying out their duties competently and responsibly

We use data to inform, develop and support our ongoing commitment to providing high-quality services that meet or exceed our customer service commitments. We firmly believe that data maturity holds the key to continually raising our standards and performance.

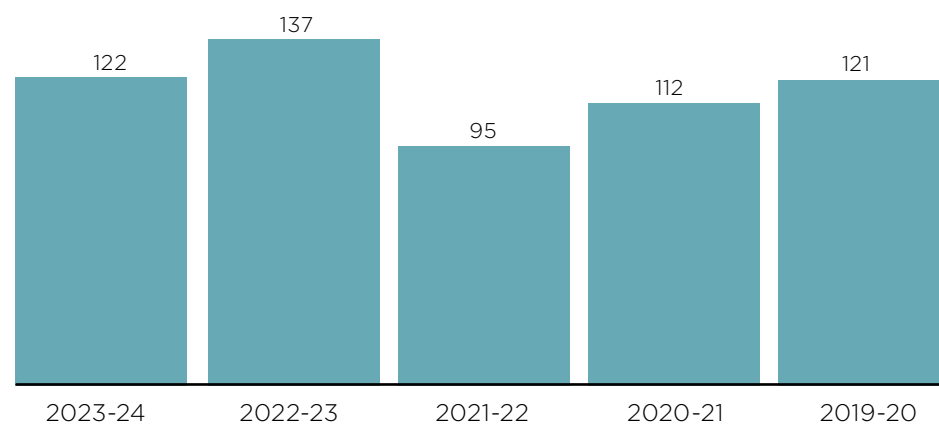
We utilise and review all forms of feedback; this includes information from user satisfaction survey responses, customer service complaints, compliments and unsolicited feedback.

Customer service complaints

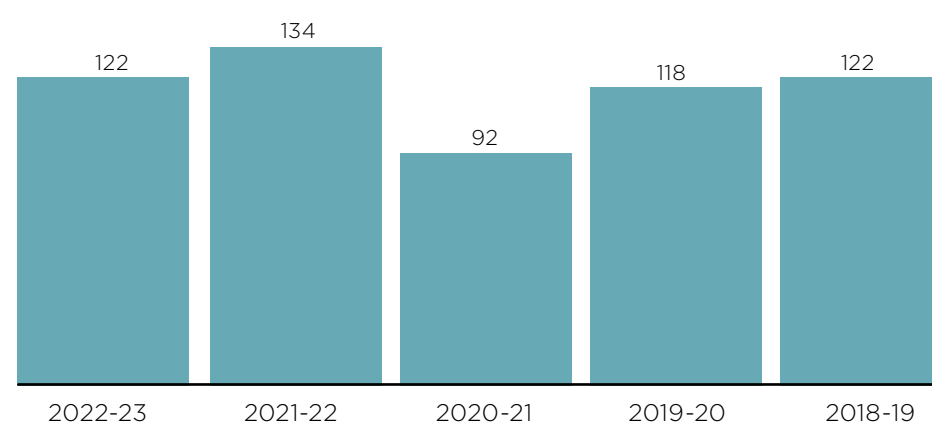
We hold ourselves to the same high standards as we hold public bodies. Our customer service complaints (CSC) process has the same two-stage process as the Model Complaints Handling Procedure (MCHP), except instead of signposting to the Ombudsman for review, we have a contract in place with an Independent Customer Service Complaints Reviewer (ICSCR) to whom we signpost complainants at stage three.

Our CSC numbers have dropped slightly from last year, which we believe is a direct link to our internal focus on learning and improvement, and the reduction in delays in allocating complaints.

Total received yearly comparison



Total closed yearly comparison



Customer service complaints received quarterly breakdown

Type	Q1	Q2	Q3	Q4
Stage 1	16	11	19	21
Stage 2 (direct)	3	10	3	3
Stage 2 (escalated from stage 1)	4	3	3	9
Notified of cases at stage 3 by ICSCR	6	2	3	3
TOTAL	29	26	28	36

Number of CSC cases closed and uphold rates

Type	Q1	Q2	Q3	Q4
Closed stage 1	13	10	14	21
% upheld (fully & partially)	23%	40%	29%	43%
Closed stage 2 (direct)	1	11	6	2
% upheld (fully & partially)	0%	9%	50%	50%
Closed stage 2 (escalated from stage 1)	2	2	4	8
% upheld (fully & partially)	50%	50%	25%	0
Closed stage 2 total	3	13	10	10
% upheld (fully & partially)	33%	15%	40%	10%
Closed at stage 3 by ICSCR	4	3	3	1
% upheld (fully & partially)	0%	0%	0%	0%

Quarterly complaints remained fairly consistent over the year, with a slight rise in Q4 due more cases being escalated to stage 2. However from these cases, none were upheld with only one being escalated to stage 3.

Our uphold rate is based on fully and partially upheld cases. We drill down into this data to identify learning themes.

We analysis our CSC data quarterly to ensure we are learning from complaints. We measure ourselves against our service standards which supports our improvement and training functions.



Uphold rates by CSC subject

Subject	Q1	Q2	Q3	Q4	Total
Communication – accessibility	13%	50%	7%	0%	17%
Communication – clarity	25%	17%	20%	0%	15%
Communication – keeping you informed	25%	17%	20%	67%	29%
Communication – respect and dignity	0%	17%	13%	11%	10%
Communication – timeliness	25%	0%	27%	11%	20%
Communication – understanding	0%	0%	7%	0%	2%
Competent and responsible – handling information	0%	0%	0%	11%	2%
Competent and responsible – reaching sound outcomes	0%	0%	7%	0%	2%
Open and fair – impartiality and independence	13%	0%	0%	0%	2%

CSC outcomes

Stage	Upheld	Not Upheld	Total	% upheld	% upheld 2022-23	% upheld 2021-22	% upheld 2020-21	% upheld 2019-20
Stage 1 – Frontline resolution	22	40	62	35%	67%	58%	54%	44%
Stage 2 – Investigation & escalated complaints	9	30	39	23%	52%	57%	41%	27%
Total	31	70	101	31%	61%	n/a	n/a	n/a

Our uphold rate has reduced this year, but is in line with pre-pandemic levels. The higher uphold rates we previously seen are from complaints about timeliness, related to our backlog caused by the pandemic. This year our staff have worked tirelessly to reduce the backlog and increase customer satisfaction.

SPSO staff use consistent language and processes to help complainants achieve early resolution or escalate to a customer service complaint if needed. All staff are empowered to resolve complaints as close to the point of service delivery as possible.

We consider resolution conversations to be a positive contributor in response to increasing awareness, demonstrating that we value complaints and holding ourselves to high customer service standards.

Some complaints may need approaches other than investigation, and staff are encouraged to use alternative complaint resolution methods when appropriate.

Timescales

We aim to respond to customer service complaints in line with the timescales set out in the MCHP.

The timescales to close complaints are

- 5 working days at stage 1
- 20 working days at stage 2 (complaints that bypass stage 1 because they require a detailed investigation at stage 2)
- 20 working days for 'escalated' complaints (complaints considered at stage 1, that progressed to stage 2 because the complainant remained dissatisfied)

Performance against timescales

Stage	Met timescale (cases)	Did not meet timescale (cases)	Total number of working days	Average time in working days to close	Oldest complaint age (days)
Stage 1 – Frontline resolution	63	4	346	3.1 ⁸	11
Stage 2 – Investigation & escalated complaints	39	5	645	14.7	155 ⁹

⁸ Stage 1 average time to close does not include 1 case open for 141 days

⁹ Stage 2 oldest case includes 1 case open for 155 days

Two cases were open for significantly longer than others due to reasons outwith our control. These two cases contributed to the high total number of working days.

- Stage 1 performance remains over 90% for the second year in a row exceeding the timescale, the average working days to close these reduced to 3.1 days.
- Stage 2 performance also remains high for the second year in a row at 88% exceeding the timescales, the average working days to close these reduced to 14.7 days.

Independent Customer Complaints Reviewer (ICSCR)

Similar to the review function in the public service complaints process, the ICSCR reviews and investigates complaints about SPSO's customer service complaints handling where customers remain unhappy with either the outcome or how we handled it at stage 2. The ICSCR process is completely independent and provides a full and timely response to complaints. The ICSCR's role is to provide assurance that the SPSO have robust arrangements for handling customer service complaints in line with our policy and procedures, and that complainants have the opportunity for review by someone outside of the organisation.

Matters relating to the substance of the SPSO's decisions on complaints about public bodies are not within the ICSCR's remit.

In 2023-24

- 13 CSC cases were taken to stage 3 and reviewed by the ICSCR
 - the average time for the ICSCR to make a final decision from receipt was 29 days
 - the oldest case (42 days) was only 2 days over the target of 40 working days

In 2023-24 the ICSCR will continue to provide quality assurance overview by undertaking a random review of customer service complaint files during the year. A selection of sampled cases will allow the ICSCR to identify learning opportunities and suggest recommendations to help drive improvements within our service.

The finding from this review will be published on our website as with previous years and the learning will be shared across the organisation to support internal training and development.

Positive feedback

We are committed to offering the public a high-quality service. Our customer service standards demonstrate the service members of the public can expect from SPSO staff.

These standards apply to all functions within our organisation. When our teams receive unsolicited feedback, we record and analyse this against our standards which contributes to our internal learning and improvement. The following are examples of unsolicited feedback received during 2023-24 across all teams.



First of all, I would like to thank you for all the time and effort you've put into investigating my case for me. Thank you again for looking into this for me and for keeping me updated along the way. You have been very easy to deal with and have always kept me informed, I can't explain how much I appreciate that



Thank you very much for all the time you have spent considering my application for a review. Your letter makes clear the complexity of the rules under which the system works and I very much appreciate the difference the award [is] going to make to my mental state and ability to rebuild my life



Thank you for the update. I'm satisfied with the outcome and hope the required actions will help support and protect children and their families in the future. Thank you for your caring and professional approach to this matter. It is very much appreciated by myself and my family



Your advice today on the phone and by email two days ago has been life changing. You don't know how appreciated you are and I don't think you will hear that enough. I have been trying to go through the complaints process for months and only by taking your advice I am now at stage one. Thank you - I am so glad I know about your service now. You even called me back when you said you would



Managing the organisation: casework assurance

9%

**increase in public service complaint
reviews received**

89%

**of public service complaints decisions
remained unchanged**

98%

**of review requests responded to
within 90 days**

Quality Assurance

The SPSO has a Quality Assurance (QA) programme to ensure that all SPSO casework is handled according to procedures outlined in the SPSO guidance.

The QA programme is conducted annually through risk-based assessments carried out independently of the decision makers.

This year our QA programme was focussed on assessment of

- Scottish Welfare Fund decisions
- public service complaint decisions made early in our process after initial enquiries and resolution

In most cases, investigative staff followed guidance. Scottish Welfare Fund decision-making was of high quality, with

respectful and professional communication. Closed public service complaint decisions were outcome-focussed, with consistent customer communication and no reopened cases.

The findings of the QAs were discussed with the individuals involved, and shared with managers. The findings, including any recommendations for improvement, were reported to the SPSO Leadership Team and followed to inform and ensure wider learning.

PSC and INWO complaint reviews

The Ombudsman has put in place a non-statutory review process where a complainant or a public body can ask the Ombudsman to review the decision on a complaint (a different process applies to public reports) that has been made by one

of her staff under delegated powers. Each review request is considered and responded to by the Ombudsman, with support from Executive Casework Officers.

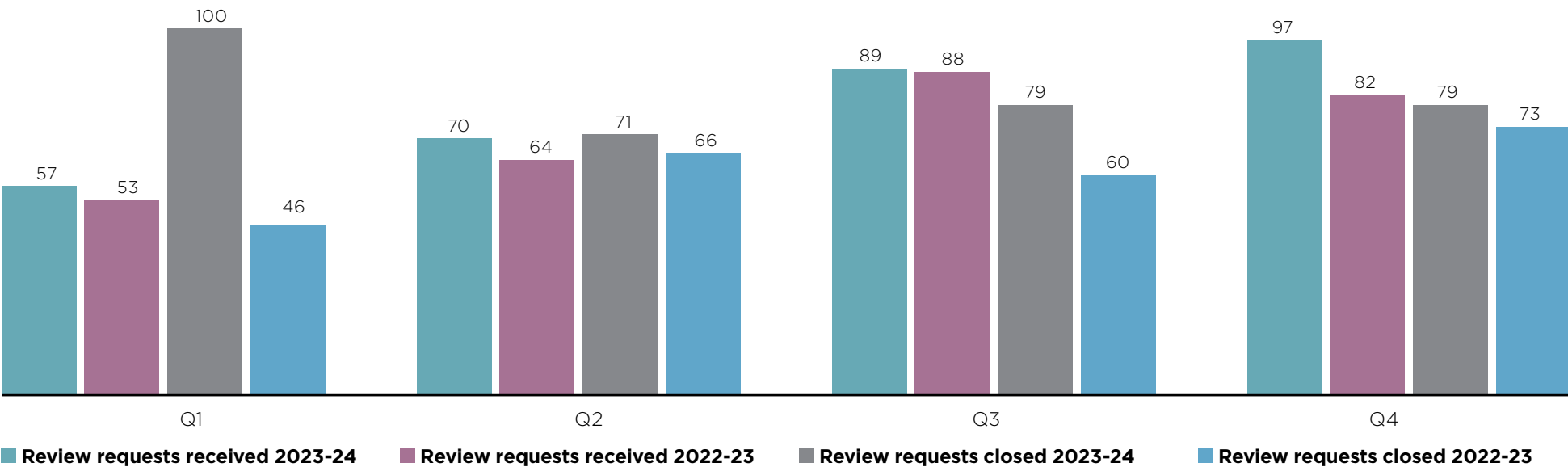
In 2023-24

- we received 313 requests for review of decisions on PSC complaints, this is 7% of all PSC cases received this year
- the Ombudsman responded to 329 review requests
- comparatively, we received more review requests for cases that had progressed beyond initial inquiries compared to those determined earlier in the process

- we received two requests for review of INWO decisions. After evaluating the approaches taken by the complaints reviewers, we agreed with their decisions, which remained unchanged. In one case the matter had not been raised as a concern locally first

The rate of review requests we received per quarter showed an increase compared to the previous year. This year, we focussed on review closures to address the lingering impact on casework of the pandemic, improve customer service and identify areas for improvement to inform our future QA programme. The review closure rate was higher compared to last year, resulting in a 33% increase in closures, despite the overall rise in the volume of review requests received during this period.

Public service complaint reviews quarterly breakdown



Performance against KPI

KPI	Actual achieved
Respond to 95% of reviews in 90 days	98%

We met this KPI, making a decision on 98% of cases within 90 days. We have in place a triage system to prioritise urgent review requests.

Public service complaint review outcomes

Outcome	Number
Decision unchanged	293
Re-opened for further investigation	5
Outcome changed	10
Outcome unchanged but we either amended the decision to give more robust or clearer explanations, or to add or amend recommendations or feedback	20
Ineligible or withdrawn	1
Total	329

Reasons for revised decisions

As part of the review request, we invite complainants to provide us with new information which they consider may impact on the decision making process.

- We re-opened five cases for *further investigation*. In three of these cases we received new information at the review stage which led to the cases being re-opened.
- We also *changed the outcome* at review stage on ten cases. These were all closed in the early stages of our process. Two of these outcomes were changed due to new information being provided.
- There were only ten cases in which the outcome was changed or the complaint was re-opened due to a mistake. This represents 3% of all complaint reviews determined and represents 0.4% of all complaints determined by the office this year, demonstrating a high quality of decision-making.

Managing the organisation: equality monitoring

Service users voluntarily complete the SPSO equality form when they access our service. This year, 56% of people completed the form, and there were good completion rates for individual questions. This means that, while not all users complete a form and many only complete some categories, for the larger categories we can reasonably assume that our data is representative of our users as a whole.

The data shows that our users, when compared to the available population data¹⁰, appear to be

- more likely to be from a minority ethnic group: 16% (12%)¹¹
- more likely to be Asian: 8% (4%)
- broadly representative by gender: 52% female (51%)
- more likely to identify as disabled. 52% told us they have a long-term condition that limits their day to day activities – the closest comparators are 37%-48%.
- 78% of SWF applicants who completed the form said a long-term condition limited their ability to undertake day to day activities, with 50% saying they are limited a lot
- the condition most frequently reported by applicants was mental health condition

- more likely to be aged 25-44 when bringing us a public service complaint: 42% (25%)
- more likely to be aged between 25-44 when applying for a welfare fund review: 66% (30%)
- more likely to identify as Lesbian, Gay, Bi-sexual or other: 9% (4%)
- 79% of people completing the form did so on their own behalf with one in five either being completed by someone representing someone else (18%) or with help from someone else (3%).
- a small minority (32 users) told us their gender was different to that registered at birth (this category includes non-binary)
- 6% told us English was not their main language (6% Scotland) and 5% of users said they could use BSL (2.2% Scotland)

The data we collect plays a vital role in enhancing our understanding of our users and their requirements, shaping how we design and provide our services. It informs our strategic plan (for example, one of four strategic themes is accessibility) and on an annual basis, our business plan. When we make a policy decision, we consider the impact on equalities and this data is used as part of our equality impact assessments.

¹⁰ General population data for Scotland is included in brackets

¹¹ The census includes all categories other than White Scottish and White British in this category

Managing the organisation: openness and transparency

Freedom of information and environmental information requests

Type	2023-24	2022-23	2021-22	2020-21	2019-20
Requests received	119	111	59	91	148
Requests handled	122	107	66	92	151
Review requests received	5	5	4	3	11
Review requests handled	5	5	4	3	12
Appeals to Scottish Information Commissioner	2	3	1	1	3

Subject access requests (SAR)

Type	2023-24	2022-23	2021-22	2020-21	2019-20
Requests received	129	106	70	91	104
Requests handled	135	96	86	80	107
Review requests received	13	8	3	3	5
Review requests handled	14	6	5	5	3
Appeals to UK Information Commissioner (ICO)	0	0	1	1	0

We continued to see an increase this year in requests for information and personal data, with the highest number of subject access requests (for personal data) recorded to date. The majority of requests continue to relate to our casework, and the increase we have seen can most likely be attributed to the increase in casework.

Where we carried out SAR reviews, the majority of these wholly or partially upheld our original decision, which continues to give us confidence in our decisions. There was one review of a SAR where we determined that we had missed some information because of how we had originally interpreted the request.

We responded to 96% of requests and reviews within the statutory timescales, the same percentage as last year. Half of the requests responded to outwith timescales were over by one day only.

We continue to adopt the Scottish Information Commissioner's Model Publication Scheme and publish a **guide on our website to the information that we make available**, which we review, and update where necessary.

We use data in a way that is fair. We are clear, open and honest about how we will use data, and comply with the transparency obligations of the right to be informed. We provide information in a way that is concise; transparent; intelligible; easily accessible; and uses clear and plain language. We review, and update our information where necessary.



Managing the organisation: our team

Overview

Our objective is to be acknowledged for having well trained, properly supported people, who have the tools they need to deliver our services. We strive to have the capacity, financial, human and infrastructure, to implement and deliver our statutory functions. In 2023-24 we



maintained Living Wage Employer accreditation



maintained accreditation for Investors in People Gold status



maintained membership to the Employer's Network for Equalities and Inclusion



started supporting the Scottish Human Rights Commission as part of a shared service arrangement



Scottish Biometrics Commissioner
Coimiseanair
Biometrics na h-Alba

continued to support the Scottish Biometrics Commissioner as part of a shared service arrangement



launched mandatory training for Display Screen Equipment, Cyber Security and Data Protection through the Learning Hub, our digital platform for learning and development



developed and delivered a programme of learning and development activities to encourage and support our colleagues' skills and knowledge



continued to deliver a broad range of activities to support staff to achieve a balance of work and life and positive health and wellbeing



concluded the trial of hybrid working in June 2023, we collected staff feedback and reported on the trial, developing a draft Hybrid Working Policy to be consulted on with the trade union

Staff numbers

Our workforce was an average of 80 Full-time Equivalent (FTE) for 2023-24. In previous years we have grown with each new area of jurisdiction added to the Ombudsman's statutory responsibilities but this year our baseline numbers remained the same as last year (80 FTE 2022-23).

This year saw the end of contracts for the five additional Complaints Reviewers that were brought in to fill temporary fixed-term vacancies to support our pandemic recovery plans.

Diversity

We continue to monitor and develop our approach to recruitment, selection and promotion so that it follows good practice across all diversity and equality strands. We monitor all aspects of diversity of our workforce on an ongoing basis. On 31 March 2024

- 77% of employees in the organisation were female
- 23% were male (not including seconded and temporary staff) (76:24 in 2022-23)
- Two of the three members of our leadership team are female
- 73% of our management team are female (82% in 2022-23)

Health, safety and wellbeing

This year we continued to prioritise the health, safety and wellbeing of our people and the public. We have worked hard to keep people connected and supported as we trialled hybrid arrangements and we continued our focus on health and wellbeing across the organisation. We recognise the benefits of more flexibility and self-determination about where and when we work, and staff are able to come into the office five days per week if they want to. Equally, we recognise and respect that our colleagues and service users have needs which need to be balanced with individual choice, and require some attendance in person. We have reviewed the trial of hybrid working (which ended in June 2023) and developed a long term policy based on feedback from across the organisation. At the end of this year, the draft policy was under consultation and we will be publishing it in the new business year.

Training and development

We continued to meet the people development needs of the organisation through a range of activities. We carried out annual Performance Development Planning and Review cycles with all staff to support them with their learning, knowledge and development needs throughout the year.

Learning and development activities were delivered around key areas including casework handling, digital skills, mandatory training such as cyber security, H&S and data management, and personal development. In March 2024, we had our all staff business planning meeting in person which was an opportunity for everyone to get together, collaborate and strengthen relationships between colleagues and teams.

Investors in People

SPSO achieved Investors in People (IIP) accreditation recognition in 2011 and has maintained a gold accreditation status since February 2017. Accreditation status is evaluated on a three-year basis, with an informal review undertaken on an annual basis. SPSO's formal reaccreditation took place in March 2023 and we maintained gold accreditation status.

This level of accreditation recognises organisations which strive for the best possible standards in people and management, the nurturing of talent, and which encourage personal development. IIP is an internationally recognised accreditation held by 50,000 organisations and is recognised in 66 countries around the world, gold accreditation is only awarded to the **26%** of organisations assessed. That the SPSO achieved this level is a significant achievement and reflects the collective work of the whole office.

Staff survey

The SPSO conducts an annual staff survey and the **summary reports are published on our website**.

Each year the staff survey results, along with our IIP assessment findings, are combined to create an annual action plan to ensure we maintain our focus on commitment to building a people-centred organisation.

2023-24 highlights

81% response rate

90% of questions scored above 70% positive with 31% scoring above 90% positive



scores improved in 24 out of 85 questions compared to the last survey



the most improved score was under the theme of internal relations (improved by 1% on average) with no change in 3 survey themes (your job, management, corporate social responsibility)



health and wellbeing was the highest scoring theme (91% on average)

Collaboratives, working groups, work streams

A number of staff-led, cross-team working groups continued over the last year to promote and support interaction, cooperation and knowledge sharing across the organisation. The groups established include communities of practice, Health and Wellbeing, Climate Change and a Corporate Social Responsibility group that incorporates our charity work and other social and community collaborations.

The Future Working Group led the review and analysis of the trial of hybrid working arrangements. The group collated feedback both through formal surveys and informal discussion within teams which was shared at the regular Future Working meetings and communicated to the leadership team to inform policy development.

Community, social and human rights

Many of our staff are involved in community and social rights engagement activities outside of work, including volunteering for

- Children's Hearings Scotland
- the Law Society of Scotland's Regulatory committee
- Four Square, a charity supporting people who are homeless or at risk of becoming homeless
- Ochil Youth Community Improvement, a local youth led charity

Throughout the year the Wellbeing Action Group planned events and activities each month to observe different causes to support wellbeing. For example, in May 2023 we championed mental health awareness week with activities and communications to raise awareness about anxiety.



Managing the organisation: governance and shared corporate services

Overview

While we lay our complete Annual Report and Financial Statements as a single document before the Scottish parliament, it is the Performance report we most often share and refer to in other documents and presentations. This section gives you a flavour of performance explored further in our **Accountability Report and Financial Statements**.

Shared Services

We have a co-location arrangement with the Scottish Human Rights Commission (SHRC), the Children and Young People Commissioner Scotland (CYPCS) and the Scottish Biometrics Commissioner (SBC) which enables us to share common services such as facilities, health, safety and security management, postal services, and shared areas such as larger meeting rooms and a common kitchen.

In addition to providing SBC and SHRC with co-location facilities, shared services were extended to provide corporate service administration for finance, a full HR service, and other support functions.

These shared services will be extended to the new Patient Safety Commissioner when the organisation is in place in 2024-25.



Environmental and sustainable development

Since 2015-16 we have reduced our carbon footprint by more than 30%. Our total emissions equate to 0.6 tonnes of carbon dioxide equivalent (tCO₂e) per FTE employee or 0.03 (tCO₂e) per m² floor space we occupy. SPSO takes part in Scotland's Climate Week each year and in 2023-24 organised events to increase awareness of climate change and the biodiversity crisis.

Further details of carbon emission reductions and the actions we are taking to reduce our emissions are in our **Climate Change Duties Reports** on our website.

Biodiversity

SPSO does not own or manage land and therefore has limited opportunity to carry out activities for biodiversity. Further details are in our **Environment, Sustainability and Biodiversity report** on our website.

Cyber Security

We manage our digital services closely to protect the sensitive personal data and confidential data we hold, and to ensure our systems remain robust and resilient. Cyber security remains one of our most significant risks.

In 2023-24, we continued implementing the Cyber Resilience Public Sector Action Plan, assessing our cyber resilience arrangements against the Scottish Government Cyber Resilience Framework Tool and renewing Cyber Essentials accreditation in December 2023. SPSO utilise SCOTS Connect to host our network services to provide a safe and secure digital environment. SCOTS is the Scottish Government's range of managed IT services and products that hold Cyber Essentials Plus accreditation. Our staff receive regular updates and training in relation to cyber risks.

ICT

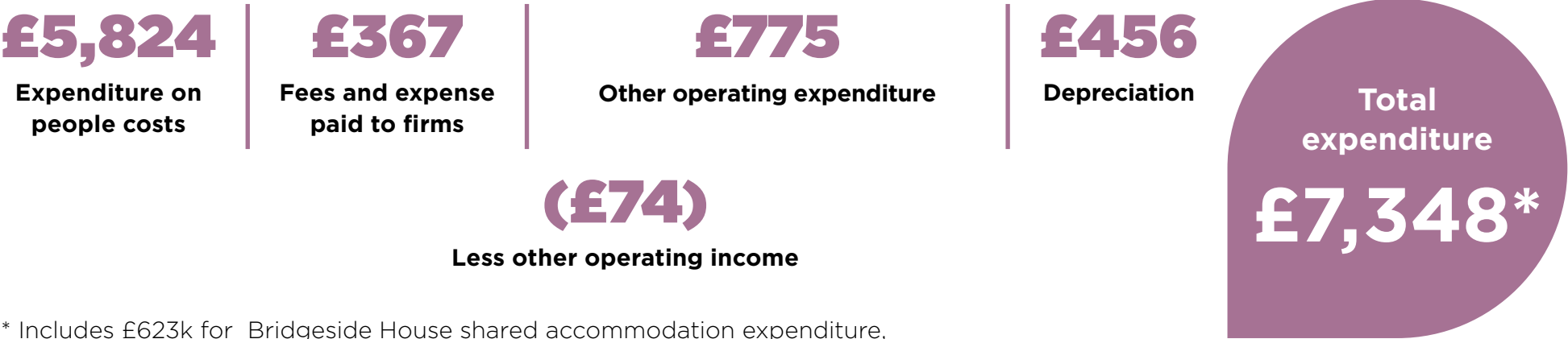
In 2023-24, we consolidated our hybrid working arrangements, with all staff working from the office and from home. This has accelerated the adoption of further projects to support electronic working to ensure we continue to provide our service in an efficient and secure IT environment. These included

- continuing development of our casework management system to improve efficiency, paper light working and data security
- implementation of an image exchange portal to improve electronic sharing of medical imaging
- continued upgrades to IT systems

Financial position

Financial overview

Expenditure area £000



* Includes £623k for Bridgeside House shared accommodation expenditure, managed on behalf of four Scottish Parliament funded organisations

Financing from the Scottish Parliamentary Corporate Body (SPCB) £000



There is more information on our financial performance and outturn in the [Accountability Report and Financial Statements](#).

Looking forward

We are continuing the journey we started last year in improving complaint handling times and the number of cases awaiting allocation. In particular we will continue to reduce both the age and number of unallocated public service complaints. We have already seen the benefits and impact of our work, for example in the reduction of customer service complaints about delay.

As with previous years we have set ourselves an ambitious business plan which can be found **on our website**. Although ambitious, it is achievable if resources and workload remain constant and as planned, although increasing public service complaint volumes are a concern. While we will continue with agile projects to improve efficiency and find new ways of delivering our service, the risk of being unable to absorb increasing case numbers is growing.

Significantly, 2024-25 sees a shift towards more rights based approaches to complaint handling as we implement and monitor the Child Friendly Complaints Principles and case handling approaches.

We start the year with a new strategic plan. While our values remain the same, we have updated our strategic themes and strategic objectives.

Strategic themes

We will live our values through four strategic themes that drive our activity and annual business plans

1. Access to justice through everyday rights
2. Agile capacity
3. Standards and impact
4. Efficiency

There is more information about our strategic objectives in **our strategic plan**.

Our business activity is routed in our strategic themes, aims and values. In the coming year, our overarching themes are

- engaging with stakeholders more effectively, particularly in driving rights based approaches
- efficiency
- identifying and reporting impact using our data more effectively
- supporting and developing our staff

Ongoing commitments

We will

- ✓ launch a project to review model complaints handling procedures, starting with the co-design of rights based complaints handling principles
- ✓ continue to improve the accessibility of our services through embedding trauma informed approaches and adapting our service for people experiencing vulnerability
- ✓ continue to develop and support good complaint handling by Scottish public services through our training provision and Support and Intervention Policy, extending this to INWO cases
- ✓ launch our new strategic plan and strategic risk register
- ✓ maintain our excellent performance in delivery of the SWF review service and push for change through the development of the Scottish Government's SWF guidance, and reporting on our experience from the High Most Compelling priority rating
- ✓ deliver our public service complaints service, endeavouring to meet our customer service standards and performance targets, while achieving good outcomes for complainants and driving public service improvement
- ✓ launch child friendly complaints approaches and monitor implementation. We will also introduce child friendly approaches for our own public service complaints handling
- ✓ continue to refine and deliver our INWO service, particularly in relation to supporting organisations to develop a speak up culture
- ✓ maintain and support staff health and wellbeing, and supportive working practices
- ✓ continue to develop our approach to data management and cyber security
- ✓ more actively engage with stakeholders across all our functions, supported by a clear communication and engagement strategy
- ✓ manage the organisation efficiently and effectively to achieve value for money
- ✓ continue to deliver and developed the shared services we provide for other parliamentary office holders
- ✓ prepare for the arrival of a new Ombudsman in 2025.

And finally

Back to where this report started. I am entering my last full year as the Scottish Public Services Ombudsman. It is not yet the time for farewells, but it is the last opportunity I have to say in an annual report, a heartfelt thanks to my wonderful team; for their dedication, commitment, skill, creativity and resilience in sharing a journey that has included new functions, a pandemic and major changes in the way we and public bodies deliver our services. Thank you.



Rosemary Agnew
Scottish Public Services
Ombudsman
8 October 2024



ACCOUNTABILITY REPORT & FINANCIAL STATEMENTS

This section of our report sets out:

- Our corporate governance report, including the:
 - Statement of Accountable Officer's responsibilities
 - Governance statement
 - Governance framework
 - Remuneration and staff report
 - Summary of Resource Outturn
 - Independent auditor's report

and

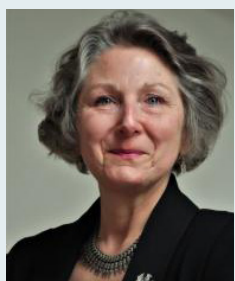
- Our financial statements

Corporate governance report

1. The Ombudsman's report

Directors

In 2023-24, the SPSO Leadership Team (LT) was made up of the Ombudsman, Director, and Head of Improvement, Standards and Engagement. From May 2024, after 18 years with the SPSO, we say farewell to our Director, Niki Maclean, who is moving on to pastures new. This will be a significant change for us but, ever forward-looking, we are going to seize the opportunity to review our leadership structure. In anticipation of the next major change, the end of my tenure as Ombudsman in April 2025, we will be putting in place a temporary structure, that will afford the next Ombudsman the flexibility to shape the organisation.



Rosemary
Agnew, Scottish
Public Services
Ombudsman



Niki Maclean,
Director



Andrew Sheridan,
Head of Improvement,
Standards and
Engagement

Register of interests

The LT and Advisory Audit Board (AAB) members publish declarations of interest on the SPSO website with their biographies. No significant interests were held which may have conflicted with their management responsibilities and no member of the AAB had any other related party interests which conflicted with their responsibilities. Declarations of interest of other staff are held privately where required in accordance with the SPSO Code of Professional Conduct.¹

Audit

SPSO's accounts for the financial year ended 31 March 2024 must 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, in accordance with the Accounts Direction given by the Scottish Ministers, in pursuance of paragraph 15 (1) of schedule 1 of the Scottish Public Services Ombudsman Act 2002.

The SPSO's accounts are audited by auditors appointed by the Auditor General for Scotland. Audit Scotland were appointed in 2022-23 for a five-year period to 2026-27.

¹ Our declarations of interest are published here: <https://www.spsso.org.uk/senior-management> <https://www.spsso.org.uk/advisory-audit-board>

Data protection

We take responsibility for how we handle data, and take steps to protect people's data rights including clear and comprehensive policy and guidance governing how we handle and safeguard data.

- We embed data protection and privacy into our work. We consider risks and put in place appropriate measures to ensure the confidentiality, integrity and availability of the systems and services we use. These include measures such as minimising data, pseudonymisation, and having in place security features which are constantly reviewed and where possible improved.
- We have robust procedures to manage and document personal data breaches. All incidents must be logged using an incident recording system and, following an investigation, any identified risks mitigated as appropriate and practicable.
- We provide regular training and awareness raising for our staff.

There were no personal data breaches which met the criteria for reporting to the ICO in 2023-24 (compared to one reported in 2022-23, none in 2021-22, two in 2020-21, one in 2019-20, two in 2018-19). SPSO was notified of one complaint made to the ICO about the SPSO in 2023-24. The ICO found no evidence of infringement by SPSO of data protection law.

Good records management supports good data and information governance. Following a self-assessment of our Records Management Plan (RMP), the Public Records (Scotland) Act Assessment Team's Progress Update Review (PUR) report noted again that we continue to take our statutory obligations seriously and are working hard to maintain all elements of our RMP in full compliance with the Public Records (Scotland) Act 2011.

Our Data Protection Officer's annual assurance statement noted that 'during the year 2023-24 the SPSO continued to operate robust data protection compliance measures in line with the requirements under the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018.'

Disclosure of information to auditors

As Accountable Officer, I am aware of no relevant audit information of which our auditors are unaware. I have taken all necessary steps to ensure that I am aware of any relevant audit information, and to establish that the auditors are also made aware of this information.

2. Statement of Accountable Officer's responsibilities

Under paragraph 15 (1) of schedule 1 of the Scottish Public Services Ombudsman Act 2002, the Ombudsman is required to prepare a statement of accounts for each financial year in the form as directed by Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the Ombudsman's affairs at the year-end, and of her net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Ombudsman is required to

- observe the Accounts Direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements, and
- prepare the financial statements on a 'going concern' basis, unless it is inappropriate to presume that the Ombudsman will continue in operation.

The Scottish Parliamentary Corporate Body (SPCB) designated the Ombudsman as the Accountable Officer for the SPSO. The relevant responsibilities as Accountable Officer are set out in the Memorandum to Accountable Officers of Other Public Bodies issued by the Scottish Government and published in the Scottish Public Finance Manual. These include the propriety and regularity of the public finances for which the Accountable Officer is accountable, the keeping of proper records, and safeguarding the SPSO's assets.

As Accountable Officer for the SPSO, I can confirm that

- 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 auditors are aware of that information.
- The Annual Report and Accounts as a whole is fair, balanced and understandable.
- I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced, and understandable.
- So far as I am aware, there is no relevant audit information of which the auditors are unaware.

3. Governance statement

I took up the post of Scottish Public Services Ombudsman and Accountable Officer on 1 May 2017 for an eight-year appointment. As Accountable Officer, the Ombudsman has responsibility for maintaining a sound system of governance and internal control that supports the achievement of organisational policies, aims, and objectives, whilst safeguarding the public funds and the organisation's assets for which I am responsible.

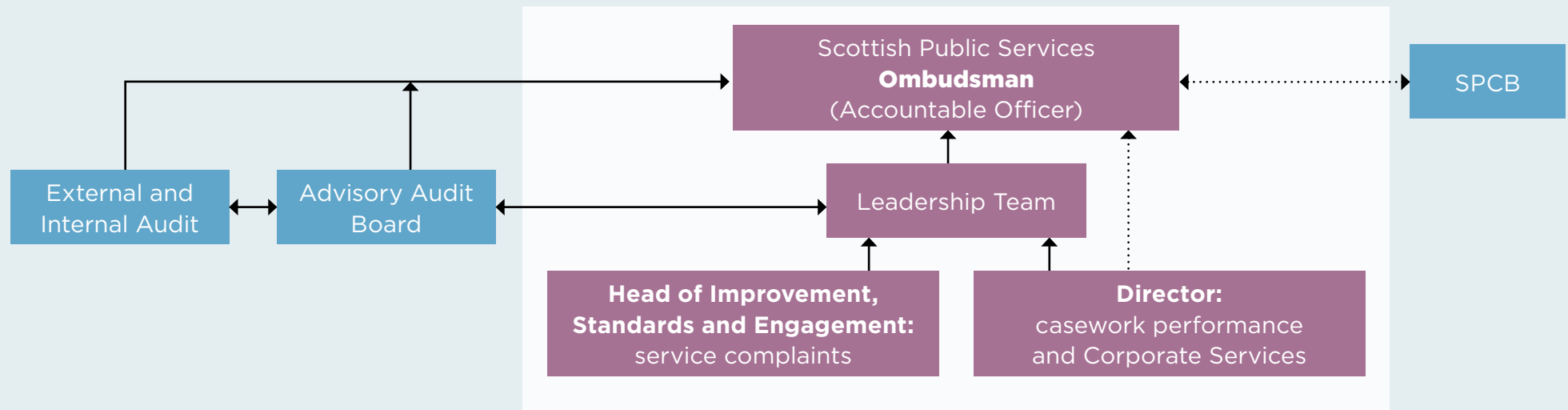
The key features of the scheme of control are:

Leadership Team

- The Accountable Officer is the Ombudsman.

- The Ombudsman is supported by the other two members of the LT, the Director, and the Head of Improvement, Standards and Engagement. Individual members of the LT have delegated authority to make decisions as set out in the Ombudsman's Scheme of Delegation.
- The Ombudsman chairs formal governance meetings of the LT to consider and seek assurance in relation to finance and audit matters, the annual business plan, the risk register, and the strategic direction of the organisation, every quarter.
- The LT also meets, usually weekly, to oversee the day-to-day running of the organisation.

Our governance and management framework



Advisory Audit Board (AAB)

- The AAB comprises Andy Shaw (chair), David Watt and Claire Robertson.
- The Ombudsman is supported by the AAB, which provides assurance and advice about corporate governance, internal control, management of risk, financial management and internal and external audit. The committee receives internal and external audit reports and the annual accounts.
- The AAB meets at least twice a year to consider audit matters and the SPSO's approach to management of risks to the business in relation to strategic direction of the organisation. The AAB met three times in 2023-24.
- The Chair produces an annual report on behalf of the AAB. The purpose of the report is to summarise the AAB's work over the previous financial year and provide their opinion in relation to SPSO's governance, which is published on our website².

Audit services

- Independent scrutiny is provided by an internal audit function. In 2023-24 this was provided by Wylie and Bisset LLP. There is a rolling three-year internal audit programme in place, of which 2023-24 was the second year of the three-year plan for 2022 to 2025.

² Our Advisory Audit Board annual reports can be found at <https://www.spsso.org.uk/advisory-audit-board>

- During the financial year the Internal Audit function reviewed the casework management and quality assurance mechanisms, including decision making; customer service, standards, equalities and accessibility; and productivity measures. All three activities for 2023-24 achieved 'strong' or 'substantial' assurance indicating controls are satisfactory, no major weaknesses found, and some minor recommendations may be identified. The internal audit annual report concluded SPSO had adequate and effective risk management, control and governance processes to manage the achievement of SPSO's objectives, and proper arrangements to promote and secure value for money.

Scottish Parliament accountability

- SPSO is held to account by the Scottish Parliament through statutory arrangements put in place by the Scottish Public Services Ombudsman Act 2002 and the Public Finance and Accountability (Scotland) Act 2000. SPSO's spending and use of resources are examined by the Scottish Parliamentary Corporate Body (SPCB), a statutory body which is chaired by the Presiding Officer and includes four elected members, which meets in public and reports to the Scottish Parliament. The SPCB recommended the 2024-25 budget to the Finance and Constitution Committee.

4. Governance framework

As Accountable Officer, I have responsibility for reviewing the effectiveness of the systems of internal control. The systems seek to identify the principal risks to the achievement of SPSO's policies, aims and objectives. They are designed to manage rather than eliminate the risk of failure and they follow the guidance to public bodies as set out in the Scottish Public Finance Manual (SPFM). The Scheme of Control outlines the arrangements in place to assure good governance practices are followed. This is published in our Governance handbook³.

Risk management and control

Risk is managed actively through a risk management policy that sets out the approach to risk management for the delivery of strategic aims. The strategic risk register identifies the key risks facing the organisation and covers the years of the strategic plan; addressing the areas of reputation, communication, governance, resources, business continuity, climate change and government policy and decisions that may impact on public services. We use this mechanism to analyse the likelihood and impact of the risks, and capture the controls in place to mitigate the risk. The risk register is reviewed regularly by the management team and AAB committee and our strategic risk register is published on our website.

³ Our Governance handbook can be found at [SPSO – Governance.pdf](#)

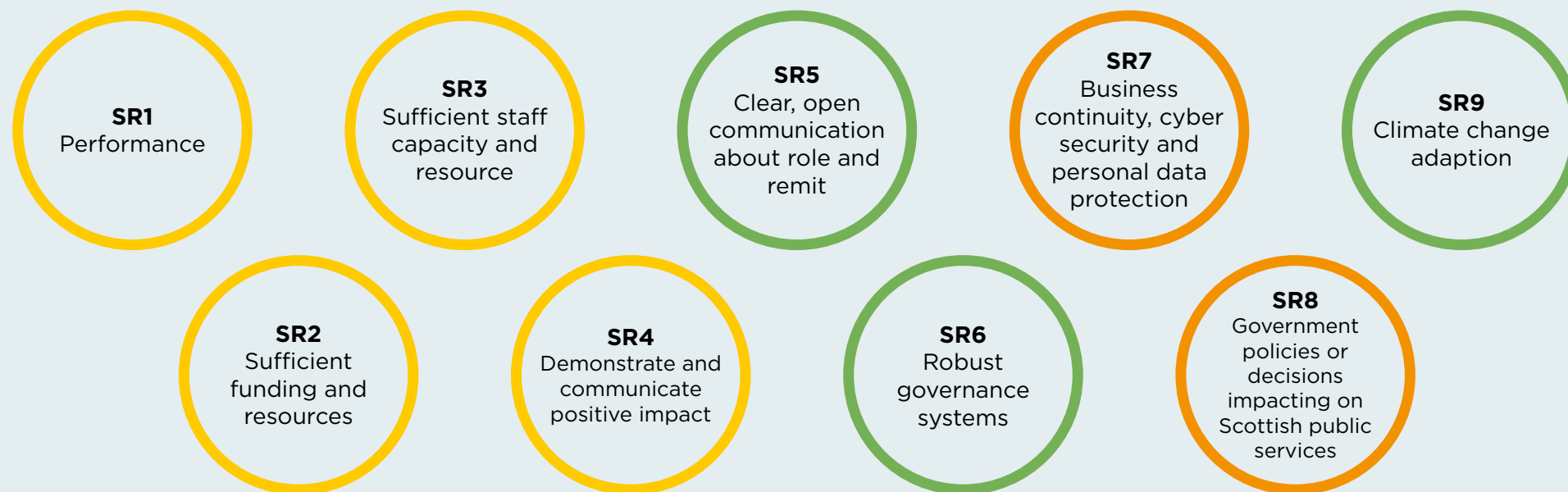
Strategic Risks

The strategic risks showed no movement during 2023-24⁴. The most significant strategic risks to the organisation remained the risk to business continuity due to a cyber incident or other external factors that may impact on our statutory functions and deliver our strategic plan; and should the UK or Scottish governments and parliaments introduce policies, reforms or make decisions that have significant impact on the delivery of Scottish public services, which could result in systemic delivery and resourcing issues across the public sector, SPSO included, impacting on our statutory duties, and ability to deliver against them. The LT monitor this closely. As a demand-led public service, having sufficient resources to deliver our statutory functions to time and quality standards set remains a perennial risk.

Towards the end of the year, we completely reviewed and updated our strategic risk register for 2024-25. We specifically included cyber as a risk separate to general business continuity, and introduced a new strategic risk in relation to staff health and wellbeing. This was an action within our already strong risk management approach which embeds consideration and assessment of risk into our decision and policy making.

At the operational level, risks are managed by each business area aligned with the annual business plans. The management team is accountable to the Ombudsman. In the new business year, the operational risk register will be reviewed in light of emerging business priority and strategic risk. Given the changing and flexible nature of our operating environment, we

⁴ Our Strategic Risk Registers can be found at <https://www.spsos.org.uk/corporate-planning>



Current score key ● Low ● Medium ● High ● Critical

will keep both our approach and our risk registers under review to ensure that we continue to identify challenges, put in place mitigating actions and hold ourselves properly to account for the ownership and management of risk.

Our robust and comprehensive Information Governance policies and procedures help ensure our information is managed lawfully, transparently, securely, efficiently and effectively, helping us to achieve the best possible performance.

Provision of information to employees

We have adopted the principles of openness, transparency and active participation and place a high level of importance on informing, listening to, and consulting with staff. We do so by providing access to management papers and meeting notes, through oral and written briefings, by regular staff meetings and events. Information is only withheld where this can be shown to be justified or where a duty of confidence is owed to a third party.

Fraud, corruption, bribery and whistleblowing

Our policies and procedures on fraud, corruption, and bribery include the anti-fraud policy, codes of professional conduct, the terms and conditions for the supply of goods and services and the broader financial governance arrangements, and a whistleblowing policy. We maintain a hospitality and gifts register, which is updated regularly.

We declare any fraud, whistleblowing or control failure incidents to the AAB and this forms part of the annual assurance process. In 2023-24, there were no instances of fraud or bribery identified or detected in the SPSO.

Review of effectiveness of internal control and risk management

The systems of internal control are designed to evaluate the nature and extent of any risks and to manage them efficiently, effectively and economically. I am satisfied that the current Scheme of Control provides a robust and appropriate framework for good governance and internal control. My office formally complies with the principles of the Scottish Public Finance Manual (SPFM) in line with the Financial Memorandum agreed with the SPCB.

The systems are based on a framework of regular management information, administrative procedures and a system of delegation and accountability. This includes a detailed budgeting process, regular reviews by the management team of financial reports covering progress towards financial targets, annual reviews and updates to Scheme of Delegation, quarterly reviews of the corporate risk register and a programme of internal and external audit. The systems are designed to manage

rather than eliminate the risk of failure to achieve SPSO's policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

As Accountable Officer, I have responsibility for reviewing the effectiveness of the systems of internal control and risk management arrangements. My review is informed by

- an assurance framework established in accordance with the SPFM
- the work of the internal auditors, which is directed through an audit plan and focuses on identified control risk areas. The internal auditors submit regular reports on the adequacy and effectiveness of the organisation's systems of internal control together with recommendations for improvement
- quarterly reviews of the organisation's strategic risk register and the work of internal audit in assessing the effectiveness of risk management arrangements
- the consideration of governance impact when making policy decisions, and
- comments made by the external auditors in their management letters and other reports.

I am assured that throughout 2023-24 the LT have ensured consistent adherence to procedures for internal control.

Significant issues

During the financial year to 31 March 2024 and to the date of this statement no significant control weaknesses or issues have arisen, and no significant failures have arisen in the expected standards for good governance, risk management and control.

Remuneration and staff report

5. Remuneration report

The information disclosed in the tables below which is marked (Audited) are subject to external audit. The other sections in the Remuneration and Staff Report were reviewed by the external auditors to ensure they are consistent with the financial statements.

Ombudsman

The Ombudsman is not an employee of SPSO. She is a Crown appointment following nomination by Scottish Parliament. Her appointment is for a fixed term of eight years from 1 May 2017 and her salary is determined by the Scottish Parliamentary Corporate Body. Under the legislation establishing the Scottish Public Services Ombudsman, the SPCB is responsible for determining the salary of the Ombudsman. Full time SPCB supported officeholders are on pay ranges determined by the SPCB and salaries are uprated in line with SPCB staff.

Advisory Audit Board

The AAB has three independent members including the Chair. The independent members of the AAB, which is set by the Ombudsman, are remunerated by the SPCB as part of a shared service agreement. All independent committee member appointments are part-time and are non-pensionable.

Leadership Team

The table below contains the salaries (including overtime for the Director and Head of Improvement, Standards and Engagement, but excluding employer’s superannuation and national insurance contributions), benefits in kind, and pension entitlements of the three members of the LT. Information is presented for the whole year to 31 March 2024. Further information on the pensions payable to SPSO staff, including senior management, can be found in **Note 5. Pension costs**.

Remuneration (Audited)	2023-24 £'000	2022-23 £'000	2021-22 £'000
Ombudsman – Rosemary Agnew			
Salary	120-125	105-110	90-95
Benefits in kind	-	-	-
Pension benefits (i)	48	40	37
Total	170-175	145-150	130-135
Director – Niki Maclean			
Salary (FTE)	100-105	95-100	90-95
Salary (actual)	70-75	75-80	70-75
Benefits in kind	-	-	-
Pension benefits (i)	15	14	14
Total (actual)	85-90	90-95	85-90
Head of Improvement, Standards and Engagement Andrew Sheridan			
Salary	75-80	65-70	65-70
Benefits in kind	-	-	-
Pension benefits (i)	36	27	23
Total	110-115	95-100	85-90

Pension benefits (Audited)	Accrued pension at pension age as at 31 March 2024 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31 March 2024	CETV at 31 March 2023	Real increase in CETV funded by the employer	Employer contribution to private pension account
	£'000	£'000	£'000	£'000	£'000	£'000
Ombudsman	25-30	2.5-5	482	389	38	-
Director (ii)	-	-	-	-	-	15
Head of Improvement, Standards and Engagement	5-10	0-2.5	62	35	20	-

Notes

- (i) The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, plus the real increase in any lump sum, less the contributions made by the individual. The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

The pension benefits of any members who are in scope of the public service pensions remedy for the period between 1 April 2015 and 31 March 2022 are reported in 2023-24 on the basis of Principal Civil Service Pension Scheme (PCSPS) membership for the same period.

- (ii) The Director's pension is a private defined contribution scheme and is recognised in the Ombudsman's accounts on a cash basis.

The cash equivalent transfer value

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement that the member has transferred to the civil service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This reflects the increase in CETV funded by the employer. It does not take account of the increase in accrued pension due to inflation, contributions paid by the member (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Employment contracts

The Director and Head of Improvement, Standards and Engagement hold appointments that are open-ended until retirement. The terms of employment are set by the Ombudsman and approved by the SPCB, in line with the SPSO Act (2002).

Severance payments

No severance payments were made during the year 2023-24 (none in 2022-23).

Fair pay disclosure (Audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce. Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind of employees. It does not include severance payments, employer pension contributions and the CETV of pensions. These figures include secondees, temporary staff and contractors.

	2023-24	2022-23
Staff remuneration	£29,506- £100,893	£24,311- £95,724
Ombudsman remuneration	£120,000- £125,000	£105,000- £110,000
25th percentile remuneration	£40,286	£37,302
25th percentile pay ratio	3:1	2.9:1
Median remuneration	£57,979	£48,790
Median pay ratio	2.1:1	2.2:1
75th percentile remuneration	£57,979	£54,697
75th percentile pay ratio	2.1:1	1.97:1
Average Ombudsman remuneration	£122,500	£107,500
% difference in average Ombudsman remuneration	14%	16%
Average staff remuneration	£53,291.29	£48,424.75
% difference in average staff remuneration	9%	5%

The change in ratio between Ombudsman and staff remuneration and the percentage increase in Ombudsman and staff remuneration is due to applying a cost of living increase to all pay bands and alignment of the Ombudsman salary to Scottish Parliament pay scales.

The median pay ratio for the relevant financial year is consistent with the pay, reward and progression policies for SPSO's employees taken as a whole.

During the 2023-24 accounting period, the SPSO maintained the Living Wage Accreditation status.

6. Staff report (excluding the Ombudsman⁵)

Staff numbers – total number of people employed (Audited)

	2023-24					2022-23				
	Male	%	Female	%	Total	Male	%	Female	%	Total
Full-time	19	19.79%	43	44.79%	62	20	19.05%	50	47.62%	70
Part-time	2	2.08%	26	27.08%	28	3	2.86%	22	20.95%	25
Other	2	2.08%	4	4.17%	6	2	1.90%	8	7.62%	10
Total	23	23.96%	73	76.04%	96	25	23.81%	80	76.19%	105
Permanent FTE ⁶	20.02	24.48%	60.41	73.85%	80.43	21.16	25.44%	59.20	71.16%	80.36
Other FTE	0.62	0.76%	0.74	0.91%	1.36	0.63	0.75%	2.20	2.65%	2.83
Total FTE	20.64	25.23%	61.15	74.77%	81.79	21.79	26.19%	61.40	73.81%	83.19

Staff numbers – average number of people employed (full-time equivalent)

The average number of full-time equivalent (FTE) persons employed by the SPSO during the period was as follows:

	2023-24 FTE	2022-23 FTE
Staff	80.43	80.36
Other	1.36	2.83
Total	81.79	83.19

The change in staff numbers reflected the end of contracts for additional Complaint Reviewers who were appointed on a temporary basis to support increased caseloads as a result of COVID-19 recovery. Some staff were also in post during the year to cover long-term absence and maternity leave.

⁵ The Ombudsman is appointed by the Scottish Parliament, therefore, not a member of the SPSO staff.

⁶ The average number of full-time equivalent (FTE) persons employed by the SPSO during the period.

Staff numbers by pay band (Audited)

Note: these figures do include secondees, temporary staff or contractors

	2023-24					2022-23				
Pay band ⁷	Male	%	Female	%	Total	Male	%	Female	%	Total
1	-	-	-	-	-	-	-	-	-	-
2	-	-	7	7.29%	7	-	-	8	7.62%	8
3	2	2.08%	17	17.71%	19	2	1.90%	17	16.19%	19
4	15	15.63%	37	38.54%	52	17	16.19%	38	36.19%	55
5	3	3.13%	5	5.21%	8	3	2.86%	5	4.76%	8
6	1	1.04%	2	2.08%	3	1	0.95%	3	2.86%	4
7	-	-	1	1.04%	1	-	-	1	0.95%	1
Other	2	2.08%	4	4.17%	5	2	1.90%	8	7.62%	10
Total	23	23.96%	73	76.04%	96	25	23.81%	80	76.19%	105

Total staff costs (Audited)

	2023-24 £'000			2022-23 £'000		
	Permanent	Other	Total	Permanent	Other	Total
Salaries / wages	4,027	77	4,104	3,793	175	3,968
Social security costs	444	-	444	416	-	416
Pension costs	1,101	-	1,101	1,002	-	1,002
Total	5,572	77	5,649	5,211	175	5,386

We estimate around £1,189,717 in pension costs for the next financial year 2024-25. This is due to cost of living increases and an increase in employer pension rates applied to all pay bands.

⁷ We publish our pay bands here: <https://www.spsa.org.uk/class-5-how-we-manage-our-human-physical-and-information-resources>

Staff composition

	2023-24					2022-23				
	Male	%	Female	%	Total	Male	%	Female	%	Total
Director	-	-	1	1.04%	1	-	-	1	0.95%	1
Employees	21	21.88%	68	70.83%	89	23	21.90%	71	67.62%	94
Other	2	2.08%	4	4.17%	6	2	1.90%	8	7.62%	10
Total	23	23.96%	73	76.04%	96	25	23.81%	80	76.19%	105

Employee sickness absence

Note: these figures do not include secondees, temporary staff or contractors

Absence is monitored and reported to management on a monthly, quarterly, and annual basis.

	31 March 2024	31 March 2023
Total members of staff for the full year	90	95
Absence for year	607	791
Average days per employee	6.74	8.33
Absence excluding long-term absence ⁸	235	340
Average days per employee excluding long-term absence	2.61	3.58
% staff with a period of absence	60%	57%

The overall figure of 6.74 days per employee (including long-term absence) is lower than the 8.2 average working days lost per staff year reported in the Scottish Government Workforce Statistics⁹.

⁸ Sickness absence is divided into short and long term; long-term absence is defined as any period of or over 10 consecutive days.

⁹ **Scottish Government workforce information – gov.scot (www.gov.scot)**

Employee turnover and staffing changes

In 2023-24, nine members of staff resigned or came to the end of their temporary contract and we had three members of staff on parental leave. We responded to these staffing changes by recruiting and filling five vacancies.

The turnover rate of staff employed by SPSO (i.e. not including temps, secondees or contractors) was 10.5%. This rate has been calculated according to Cabinet Office Guidance¹⁰. SPSO's turnover rate was higher this year because the temporary, 12 months of funding for five additional Complaints Reviewers came to an end.

Succession planning

HR statistics are produced as part of our quarterly Corporate Assurance Meetings. These include a report on employment changes and the workforce age profile. All corporate and casework processes are well documented, accessible to all staff and include clear arrangements to ensure business critical processes are maintained. These arrangements, alongside regular reviews of organisational resources and monthly budget planning, identify any areas for succession planning.

Staff engagement and participation

We survey our staff regularly to measure job satisfaction, engagement and commitment. The results from this, taken with the outcomes from the IIP assessment, inform our annual learning and development programme. Our survey reports

are published annually on our website and our most recent survey in 2024 indicates a strong sense of commitment to the organisation, a culture that supports people in their health and wellbeing with strong management and leadership practices and communications¹¹.

The SPSO achieved gold accreditation in Investors in People, valid from 2017 to 2026. Investors in People (IIP) carried out its re-accreditation in March 2023, the outcome being the SPSO maintaining our accreditation.

This level of accreditation recognises organisations which strive for the best possible standards in people and management, the nurturing of talent, and which encourage personal development. IIP is an internationally recognised accreditation held by 50,000 organisations and is recognised in 66 countries around the world, gold accreditation is only awarded to the 26% of organisations assessed. That the SPSO achieved this level is a significant achievement and reflects the collective work of the whole office.

¹⁰ [Annex_A_-_Turnover_Definition__1____2_.pdf \(publishing.service.gov.uk\)](#)

¹¹ <https://www.spsso.org.uk/staff-views>

Percentage average scores from the annual staff survey¹²

	2023-24	2022-23	2021-22	2020-21	2018-19	2017-18
Your Job	83%	83%	79%	81%	75%	81%
Internal Relations	84%	83%	80%	82%	72%	79%
External Customers	73%	78%	72%	75%	74%	87%
Management	88%	88%	84%	86%	86%	84%
Leadership	86%	89%	77%	84%	54%	77%
Learning and Development	80%	84%	77%	75%	75%	81%
Equal Opportunities and Diversity	81%	84%	80%	79%	80%	88%
Perceptions of SPSO	83%	88%	77%	79%	70%	78%
Corporate Social Responsibility	80%	80%	69%	69%	76%	N/A
Health and Wellbeing	91%	92%	83%	89%	76%	N/A

¹² The higher the score, the more positive the result. Note that we did not carry out an annual survey in 2019-20 because we focused our surveying on staff wellbeing and lockdown working arrangements in response to the COVID-19 pandemic

Staff policies for disabled persons

The SPSO is committed to providing a fair and inclusive workplace free from discrimination, which promotes equality of opportunity for all. As part of standard recruitment practice, applications are encouraged from those with disabilities who meet the essential selection criteria.

The SPSO recognised and values what everyone has to offer. We are committed to improving our policies and practices on disability. We are aware of our equality duties under the Equality Act 2010. In our policy development and our decision-making, we consider the implications for staff who are protected under the Equality Act. Staff with management responsibilities receive training and HR advice and support in relation to working with individual team members. This is to ensure all staff are

well supported in their roles and adjustments are made and monitored as individual circumstances change over time, and in line with the relevant HR policies.

This year we continued with our focus on health and wellbeing, with particular focus on promoting health and wellbeing activities and events throughout the year and with the launch of a Healthy Living Allowance. We continued to apply enhanced flexible working policies and work time-bands to support home-working arrangements, including where required to support a disability, or caring responsibilities.

Our internal working group 'IDEA' (Inclusion, Diversity, Equalities and Accessibility) are interested on a broad range of issues where questions of inclusion might arise including looking at diversity within the SPSO itself.

7. Other employee matters

Equality and diversity

The SPSO supports the principle of equal opportunities in carrying out operational functions and employment practices. We are committed to pursuing positive action through the organisation's policies and practices. This is to ensure that no individual is discriminated against, directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, disability, and sexual or marital status.

Learning and development

The SPSO runs a comprehensive annual performance review process, where individuals are encouraged and supported to plan for their own development needs and career plans. In addition, we review our organisation-wide learning and development requirements and deliver training programmes and development opportunities on a rolling basis. A mix of online, internal and external experts deliver training and development sessions on both an individual and group basis.

SPSO's Learning Hub is an online learning platform that supports us in delivering online learning content, manage completions and maintain accurate training records for all SPSO staff. In 2023-24 we issued all mandatory training through the Learning Hub, including Display Screen Equipment, Cyber Security and Data Protection training and we continued to develop and deliver a range of virtual training including casework knowledge and information sessions, management development and new start inductions.

Health, safety and wellbeing

The SPSO actively promotes the health, safety and wellbeing of all staff, and a working environment to support this. Our systematic approach to health and safety ensures we comply with all legislative obligations. It also ensures we all know what is expected of us and what we can expect of colleagues, by setting out the appropriate way of carrying out our duties. Importantly, it provides a foundation for continually improving health and safety management within the SPSO. Health and safety continues to be an integral part of the overall leadership culture and we seek to develop a positive attitude to health and safety amongst staff.

Further detail on our approach to health and safety is published on our website.¹³ In addition to our qualified first aiders and mental health first aiders, in 2017 the SPSO established a Staff Wellbeing Group, consisting of staff with an interest in developing and progressing SPSO's wellbeing support for staff. This group continue to meet and have launched several initiatives and a programme of activities and resources promoting wellbeing through the year.

Trade union relations

We recognise the value and importance of good industrial relations, and effective communication with our staff. In addition to the activities related to staff consultation and participation described above, the management team meet regularly with staff representatives of the Public and Commercial Services Union (PCS) about pay and other related matters. We have published our facility time statement of support on our website.

¹³ <https://www.spsso.org.uk/spsso-policies>

Relevant Union Officials

Number of employees who were relevant union officials during the period 1 April 2023 to 31 March 2024

	2023-24	2022-23
Trade union representatives and full-time equivalents		
Trade union representatives	3	4
FTE trade union representatives	2.86	3.75
Percentage of working hours spent on facility time		
0% of working hours	0 representatives	1 representatives
1 to 50% of working hours	3 representatives	3 representatives
51 to 99% of working hours	0 representatives	0 representatives
100% of working hours	0 representatives	0 representatives
Total pay bill and facility time costs		
Total pay bill	£5,824,000	£5,427,000
Total cost of facility time	£38,429	£38,564
Percentage of pay spent on facility time	0.66%	0.71%
Paid trade union activities		
Hours spent on paid facility time	854.1	952.6
Hours spent on paid trade union activities	94.9	190.52
Percentage of total paid facility time hours spent on paid TU activities	11%	20%

Rosemary Agnew

Rosemary Agnew
Scottish Public Services Ombudsman
8 October 2024

Independent auditor's report to the Scottish Public Services Ombudsman, 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 the Scottish Public Services Ombudsman for the year ended 31 March 2024 under the Scottish Public Services Ombudsman Act 2002. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including material accounting policy information. 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 2023-24 Government Financial Reporting Manual (the 2023-24 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2024 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 2023-24 FReM; and
- have been prepared in accordance with the requirements of the Scottish Public Services Ombudsman Act 2002 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 3 April 2023. My period of appointment is five years, covering 2022-23 to 2026-27. 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:

- using my understanding of the central government sector to identify that the Scottish Public Services Ombudsman Act 2002 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;
- discussions among my audit team on 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 parts 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 parts of the Remuneration and Staff Report have been properly prepared in accordance with the Scottish Public Services Ombudsman Act 2002 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 parts 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 the 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 Scottish Public Services Ombudsman Act 2002 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 Scottish Public Services Ombudsman Act 2002 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 parts 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 108 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.



Tommy Yule, FCPFA

Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow G2 1BT

08 October 2024

Financial statements

Statement of comprehensive net expenditure for the year ended 31 March 2024

		2023-24	2022-23
	Notes	£'000	£'000
Operating costs			
Staff and pension costs	4,5	5,824	5,540
Other administrative costs	6	1,142	1,005
Depreciation	8,9	456	479
Total operating costs		7,422	7,024
Operating income			
Other operating income	3	(74)	(28)
Total operating income		(74)	(28)
		7,348	
Net operating costs			6,996
Finance costs	7	10	10
Total comprehensive net expenditure for the year		7,358	7,006

All amounts relate to continuing activities. There have been no gains or losses.

The accompanying notes on pages 123 to 134 form an integral part of these financial statements.

Statement of financial position as at 31 March 2024

		2023-24	2022-23
	Notes	£'000	£'000
Non-current assets			
Property, plant and equipment	8	602	773
Right of use asset	9	933	1,202
Total non-current assets		1,535	1,975
Current assets			
Trade and other receivables	10	189	219
Cash and cash equivalents	11	34	101
Total current assets		223	320
Total assets		1,758	2,295
Current liabilities			
Trade and other payables	12	(383)	(448)
Lease Liabilities	9	(278)	(278)
Provisions	13	0	(1)
Total current liabilities		(661)	(727)
Total assets less current liabilities		1,097	1,568
Non-current liabilities			
Lease liabilities	9	(898)	(1,097)
Assets less liabilities		199	471
Taxpayers' equity			
General fund		199	471
Total taxpayers' equity		199	471

The accompanying notes on pages 123 to 134 form an integral part of these financial statements.

As Accountable Officer, I authorised these financial statements for issue on 8 October 2024



Rosemary Agnew, Scottish Public Services Ombudsman
8 October 2024

Statement of cash flows for year ended 31 March 2024

	Notes	2023-24 £'000	2022-23 £'000
Cash flows from operating activities			
Net operating cost	SoCNE	(7,348)	(6,996)
Adjustment for non-cash transactions			
Depreciation	8,9	456	479
Movements in working capital			
Increase/(Decrease) in trade and other receivables	10	30	(24)
(Decrease)/Increase in trade and other payables	12	(65)	1,272
(Decrease)/Increase in provisions	13	(1)	-
Net cash outflow from operating activities		(6,928)	(5,269)
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(16)	(18)
Recognition of right of use asset	9	-	(1,471)
Net cash outflow from investing activities		(16)	(1,489)
Cash flows from financing activities			
Financing from the SPCB	2	7,086	6,756
Movement in lease liabilities	9	(199)	(338)
Finance costs	7,9	(10)	(10)
Net cash inflow from financing activities		6,877	6,746
Net decrease in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		101	113
Cash flow in year		(67)	(12)
Cash and cash equivalents at the end of the period	11	34	101

The accompanying notes on pages 123 to 134 form an integral part of these financial statements.

Statement of changes in taxpayers' equity for year ended 31 March 2024

	Notes	2023-24	2022-23
		£'000	£'000
Balance at 31 March 2023		471	721
Total comprehensive net expenditure for the year	SoCNE	(7,358)	(7,006)
General funding from the SPCB	2	7,086	6,756
Balance at 31 March 2024		199	471

The accompanying notes on pages 123 to 134 form an integral part of these financial statements.

Notes to the financial statements

1. Accounting policies

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) in compliance with the accounts direction issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) 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 most appropriate to the particular circumstances of the Ombudsman for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Ombudsman are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting convention

These financial statements have been prepared under the historical cost convention. In common with similar public bodies, the future financing of SPSO's liabilities will be met through funding received through the Scottish Parliament. The approval of amounts for 2023-24 has already been given and there is no reason to believe that future approvals will not be forthcoming. Accordingly, it is considered appropriate to adopt a going concern basis for the preparation of these financial accounts

1.2 Funding receivable

Funding received through the Scottish Parliamentary Corporate Body (SPCB) is credited directly to the General Fund in the period to which it relates.

1.3 Property, plant and equipment

1.3.1 Capitalisation

All Property, plant, and equipment assets are accounted for as non-current assets unless they are deemed to be held for sale. Enhancements to occupied space relating to a property interest held under an operating lease, such as interior fit-out costs, and including related professional fees, are capitalised. The minimum level of capitalisation of a property asset is £10,000 and for individual items of equipment is £500. Costs relating to information technology hardware and systems are capitalised where the grouped value exceeds £500. All values include irrecoverable VAT.

1.3.2 Valuation

As appropriate, non-current assets are valued at their value to the organisation by reference to current costs.

1.3.3 Depreciation

Depreciation is provided on all non-current assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset. These are as follows:

Leasehold improvements	10 years over the period of the lease
Equipment	5 years
Furniture, fixtures and fittings	5 years
IT hardware and systems	2 or 3 years

1.3.4 There are no assets held for resale.

1.4 Right of use assets

Right-of-use assets are depreciated on a straight line basis over the associated lease term, or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the cost value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right-of-use assets also have shorter useful lives and values than their respective underlying assets and, as such, cost can be used as a proxy for

assets with shorter economic lives or lower values in accordance with the FReM

1.5 Leases

The Ombudsman has adopted IFRS 16, as interpreted and adapted in the FreM. Where a lease has been identified, the Ombudsman recognises a right-of-use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight line basis over the lease term. While no standard definition of “low value” has been mandated, the Ombudsman has elected to utilise the capitalisation threshold of £5,000. Where the interest rate implicit in a lease cannot be readily determined, the Ombudsman calculates the lease liability using the HM Treasury discount rates promulgated in PES papers as the incremental borrowing rate. For leases that commence or are remeasured in the 2022 calendar year, this rate is 0.95% (2021: 0.91%). The Ombudsman does not apply IFRS 16 to leases of intangible assets and recognises these in accordance with IAS 38 where appropriate.

1.6 Operating income

Operating income relates directly to the activities of the Scottish Public Services Ombudsman. It comprises fees for training events charged on a cost recovery basis. Income is credited to the statement of comprehensive net expenditure in the year to which they relate.

1.7 Pension costs

The Ombudsman and office staff are members of the Principal Civil Service Pension Scheme (PCSPS) and Civil Servant Other Pension Scheme (CSOPS) – known as ‘Alpha’. The PCSPS and Alpha are unfunded multi-employer defined benefit schemes with benefits underwritten by the government. As a result, the Scottish Public Services Ombudsman is unable to identify its share of the underlying assets and liabilities and, therefore, it is accounted for as a defined contribution scheme and no liability is shown in the statement of financial position. Current employees and employers make contributions.

Employees contribute at different rates which depend on their salaries and the section of the pension scheme of which they are a member. SPSO makes contributions at rates set by the Government Actuary.

In 2023-24 SPSO paid an employer’s contribution rate of 26.6-30.3% of pensionable earnings based on pay bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2023-24 to be paid when the member retires and not the benefits paid during this period to existing pensioners. SPSO has been advised that employer’s contributions in 2024-25 will be revised to one rate of 28.97%.

Further details can be found in the separate scheme statement of the PCSPS.¹

¹ <https://www.civilservicepensionscheme.org.uk/employers/employer-pension-notice/epn567-employer-contribution-rates-and-administration-charges/>

1.8 Value added tax (VAT)

The Scottish Public Services Ombudsman is not registered for VAT, as such all amounts are recorded inclusive of VAT.

1.9 Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, as either financial assets or financial liabilities.

The Scottish Public Services Ombudsman has classified its financial instruments as follows:

1.9.1 Financial assets

Cash and cash equivalents, trade debtors, accrued income and amounts receivable are reported in the ‘current assets’ category.

1.9.2 Financial liabilities

Trade payables, accruals, and creditors are classified as ‘current liabilities’.

1.10 Critical judgements in applying accounting policies

In applying the accounting policies set out in these Notes, the Scottish Public Services Ombudsman has had to make judgements about financial transactions or those involving uncertainty about future events. The critical judgement made in the financial statements is that the organisation will continue as a going concern. This is based on the assumption of continuation of service and appropriate funding from the SPCB.

1.11 Critical accounting estimates

The financial statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible and intangible assets. Estimates of useful life are made taking account of historical experience, current trends, and other relevant factors but cannot be determined with certainty. Actual results could be different from the assumptions and estimates, but are unlikely to be material.

Pension benefits are provided through the civil service pension arrangements. The civil service pension arrangements are unfunded multi-employer defined benefit schemes in which

the Scottish Public Services Ombudsman's office is unable to identify its share of the underlying assets and liabilities. See note 1.7 for details.

Legal costs. Contingent liability has been recognised in relation to a legal cost based on the estimated likely outcome of claims not yet resolved brought against the SPSO. See note 14 for details.

1.12 Standards issued

There are no new standards, amendments or interpretations which had any material impact on the disclosures or on the amounts reported in these financial statements for the Scottish Public Services Ombudsman this year.

2. Financing from the Scottish Parliamentary Corporate Body (SPCB)

	Notes	Budget 2023-24 £'000	Outturn 2023-24 £'000	Variance 2023-24 £'000
Net operating costs	3,4,6,8,9	7,102	7,348	(247)
Finance costs	7	-	10	(10)
Capital expenditure	8	15	16	(1)
Budget available/Total expenditure		7,117	7,374	258
Noncash adjustments	8,9,10,12	-	(221)	(222)
Decrease in cash balances	11	-	(67)	(67)
Funding from the SPCB in year		7,117	7,086	(31)

		2022-23 £'000	2022-23 £'000	2022-23 £'000
Net operating costs	3,4,6,8	6,768	6,996	228
Finance costs	7	-	10	10
Capital expenditure	8	9	18	9
Budget available/Total expenditure		6,777	7,024	247
Noncash adjustments	8,9,10,12	-	(256)	(256)
Decrease in cash balances	11	-	(12)	(12)
Funding from the SPCB in year		6,777	6,756	(21)

An increase in general funding in 2023-24 was mainly due to the increase in staff costs as was the increase in general funding in 2022-23.

3. Income from all sources

	2023-24	2022-23
	£'000	£'000
Gross income from training	74	28
Total	74	28

4. Staff costs (including the Ombudsman)

4.1 Average staff employed (full-time equivalent)

The average number of full-time equivalent (FTE) persons employed by the Scottish Public Services Ombudsman during the period was as follows:

	2023-24	2022-23
	FTE	FTE
Ombudsman	1	1
Staff	82	83
Total	83	84

4.2 Breakdown of staff costs

	Ombudsman	Staff	Total
	£'000	£'000	£'000
Salaries / wages	122	4,104	4,226
Social security costs	16	444	460
Pension costs	37	1,101	1,138
	175	5,649	5,824

Comparative for year ended 31 March 2023

Salaries / wages	107	3,968	4,075
Social security costs	14	416	430
Pension costs	33	1,002	1,035
	154	5,386	5,540

Staff costs rose in 2023-24 due to the annual cost of living increases and increments in pay progression.

5. Pension costs

For 2023-24, employer's contributions of £1,083,000 were payable to the Principal Civil Service Pension Scheme at 28.97% of pensionable pay, based on salary bands. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme. There were no outstanding scheme contributions at 31 March 2024 (2023 £0). The expected employer contributions rates for 2024-25 are 28.97% of pensionable pay, based on salary bands.

On death, pensions are payable to the surviving spouse at the rate of half of the member's pension. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, depending on the scheme joined within PCSPS, and also provides a service enhancement on computing the spouse's pension. The enhancement depends on the length of service and cannot exceed ten years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

Four employees opted for a partnership pension account with a private sector pension scheme into which the Scottish Public Services Ombudsman made an employer contribution to the value of £29,000 in 2023-24. Employer contributions include a matching contribution up to 3% and are age-related and ranging from 8% to 14.75% of pensionable pay.

6. Other administrative costs

	2023-24	2022-23
	£'000	£'000
Property costs	344	282
Professional advisors	269	212
Professional services	98	133
General office running costs	342	308
Staff training	26	17
Travel and expenses	3	3
Printing and publications	25	21
Telephones and postage	11	20
External communications and training unit costs	24	9
	1,142	1,005

The above total includes £26,065 (2022-23, £23,573) for external auditor's remuneration. The 2023-24 fee differs from Audit Scotland's Annual Audit Plan due to a rebate of £115. The 2022-23 fee differs from the that year's Annual Audit Plan due to a £1,118 credit note being issued. The external auditor received no fees in relation to non-audit work.

The increase in property costs is mainly due to service charges and non-domestic rates for Bridgeside House. Costs include the provision of shared accommodation provided to SBC, SHRC and CYPCS under a shared services agreement for which SPSO receives funding. The general office running costs include the costs for franked postage and telephone system maintenance for the four Parliamentary Office Holder organisations (SPSO, SBC, SHRC and CYPCS).

Running costs include £nil (2022-23 £nil) of equipment rental costs in association with operating leases.

7. Finance Costs

	2023-24	2022-23
	£'000	£'000
Interest on lease	10	10
	10	10

8. Property, plant and equipment

	Leasehold improvements	Equipment	Furniture fixtures & fittings	IT hardware & systems	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2023	1,286	3	350	136	1,775
Disposals	-	-	-	(24)	(24)
Additions	-	-	-	16	16
At 31 March 2024	1,286	3	350	128	1,767
Depreciation					
At 1 April 2023	595	3	299	105	1,002
Disposals	-	-	-	(24)	(24)
Charge for year	128	-	38	21	187
At 31 March 2024	723	3	337	102	1,165
Net book value at					
31 March 2024	563	-	13	26	602
31 March 2023	691	-	51	31	773

Comparative for year ended 31 March 2023

	Leasehold improvements	Equipment	Furniture fixtures & fittings	IT hardware & systems	Total
	£'000	£'000	£'000	£'000	£'000
Cost					
At 1 April 2022	1,286	3	379	135	1,803
Disposals	-	-	(29)	(17)	(46)
Additions	-	-	-	18	18
At 31 March 2023	1,286	3	350	136	1,775
Depreciation					
At 1 April 2022	467	2	277	92	838
Disposals	-	-	(29)	(17)	(46)
Charge for year	128	1	51	30	210
At 31 March 2023	595	3	299	105	1,002
Net book value at					
31 March 2023	691	-	51	31	773

9. Right of use assets

Leases are recognised on balance sheet as right of use assets and lease liabilities. The lease contract comprises a lease of offices at Bridgeside House, Edinburgh.

Right of Use Lease Assets	£'000
At 1 April 2023 and 31 March 2024	1,471
Amortisation	
At 1 April 2023	269
Charge for year	269
At 31 March 2024	538
Net book value at	
31 March 2024	933
31 March 2023	1,202
Comparative for year ended 31 March 2023	
Cost	£'000
At 31 March 2022	-
Initial adoption of IFRS 16 on 1 April 2022	1,471
At 1 April 2022 and 31 March 2023	1,471
Amortisation	
At 1 April 2022	-
Charge for year	269
At 31 March 2023	269
Net book value at	
31 March 2023	1,202
31 March 2022	-

Lease Liabilities

A maturity analysis of contractual undiscounted cash flows relating to lease liabilities is presented below.

	2023-24	2022-23
	£'000	£'000
Amounts falling due		
Within one year	278	278
Later than one year and not later than five years	898	1,097
Balance at 31 March	1,176	1,375

Amounts Recognised in the Statement of Comprehensive Net Expenditure

	2023-24	2022-23
	£'000	£'000
Depreciation	269	269
Interest expense	10	10
	279	279

Amounts Recognised in the Statement of Cash Flows

	2023-24	2022-23
	£'000	£'000
Repayments of Principal on Leases	199	338
Interest expense	10	10
	209	348

10. Trade and other receivables

	2023-24	2022-23
	£'000	£'000
Amounts falling due within one year		
Prepayments	186	215
Other debtors	3	4
	189	219

11. Cash and cash equivalents

	2023-24	2022-23
	£'000	£'000
Balance at 1 April	101	113
Net change in cash and cash equivalents	(67)	(12)
Balance at 31 March	34	101
Cash held at commercial banks	34	101

12. Trade and other payables

	2023-24	2022-23
	£'000	£'000
Amounts falling due within one year		
Trade payables	76	61
Accruals – HMRC	106	107
Accruals – non-government bodies	201	280
	383	448

13. Provisions

	2023-24	2022-23
	£'000	£'000
Balance at 1 April	1	1
Released in Year	(1)	-
Provided in year	-	-
Balance at 31 March	-	1

This provision related to legal costs for claims brought against the SPSO in 2020. The majority of the claim was settled in 2020-21, and the remaining balance related to additional support that may be sought by the claimant, for which no time limit has been set. The Ombudsman considers it unlikely that this will now be claimed and has released the provision.

14. Contingent liabilities

There is a contingent liability relating to legal costs for claims brought against the SPSO in 2020. The majority of the claim was settled in 2020-21, and the remaining balance relates to additional support that may be sought by the claimant, for which no time limit has been set. The maximum amount that may be claimed is £1,440 and will be paid upon receipt of valid invoices (2023 – £nil)

15. Related party transactions

The Scottish Public Services Ombudsman was constituted by the Scottish Parliament, which provides funding for the Ombudsman. The SPCB is regarded as a related body. Neither the Ombudsman nor the Ombudsman's staff have undertaken material transactions with the SPCB nor with the Ombudsman's office during the year.

The SPSO provides some corporate services under a shared service agreement to the Scottish Biometrics Commissioner, Scottish Human Rights Commissioner and the Children and Young Peoples' Commissioner for Scotland, who co-habit Bridgeside House.

16. Third Party Assets

Under a shared services agreement the Scottish Public Services Ombudsman operates a bank account on behalf of the Scottish Biometrics Commissioner. The value of the funds held in that account are set out in the table below

	2023-24	2022-23
	£'000	£'000
Balance at 31 March	38	18

17. Post balance sheet events

No event has occurred since the date of the balance sheet that materially affects the financial statements.

18. Financial instruments

Financial assets are carried in the balance sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the assumption that the fair value of trade and other receivables is taken to be the invoiced or billed amount.

Credit risk – The Ombudsman receives funding on a monthly basis and restricts cash holdings to a minimum.

Liquidity risk – The Ombudsman does not have any external borrowings.

Market risk – Changes in market interest rates influence the interest on borrowings and on interest receivable on surplus funds invested. The Ombudsman does not rely on interest receivable as its key source of income.

Direction by the Scottish Ministers



SCOTTISH PUBLIC SERVICES OMBUDSMAN DIRECTION BY THE SCOTTISH MINISTERS

The Scottish Ministers, in pursuance of paragraph 15 (1) of Schedule 1 of the Scottish Public Services Ombudsman Act 2002, hereby give the following direction.

The statement of accounts for the financial year ended 31 March 2006, 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.

The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.

This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 1 December 2004 is hereby revoked.

A handwritten signature in black ink, appearing to read 'Alison Sturgeon'.

Signed by the authority of the Scottish Ministers

Dated 6 November 2006

**SCOTTISH
PUBLIC
SERVICES
OMBUDSMAN**



People Centred | Improvement Focused

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