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Item No. 13

Meeting Date Wednesday 30th October 2019

**Glasgow City
Integration Joint Board
Finance, Audit and Scrutiny Committee**

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WELFARE RIGHTS AND MONEY ADVICE PERFORMANCE REPORT 2018-19

Purpose of Report:	The purpose of this report is to present the performance of Glasgow City Health and Social Care Partnership's (HSCP) Welfare Rights and Money Advice Team for 2018-19, including details of money advice provision commissioned by the Health Improvement Team. An update on Universal Credit is also provided.
Background/Engagement:	The IJB Finance, Audit and Scrutiny Committee previously noted at its September 2018 meeting the first comprehensive Welfare Rights and Money Advice performance report for 2018-19. Prior to that report, Welfare Rights and Money Advice activity was being recorded in a variety of information systems but there were no formal performance reporting arrangements. The HSCP's Welfare Rights and Money Advice Team continues to progress the development and implementation of an electronic solution that will ensure consistent recording across the city in the future. At the same meeting the Committee requested an update on the impact of Universal Credit on HSCP service users.
Recommendations:	The IJB Finance, Audit and Scrutiny Committee is asked to: a) note the content of this report.

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Relevance to Integration Joint Board Strategic Plan:

Developing a competent, confident and valued workforce, and focussing on continuous improvement within a culture of performance management, openness and transparency.

Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome:	Outcome 8. People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide. Outcome 9. Resources are used effectively and efficiently in the provision of health and social care services.
Personnel:	The report outlines the current training and support activity, and ongoing requirement to remain abreast of developments in welfare reform for frontline social work staff. The report also outlines the impact on workload created by the welfare reform agenda.
Carers:	The report covers support to carers provided by the Welfare Rights and Money Advice service.
Provider Organisations:	No Implications
Equalities:	No Implications
Fairer Scotland Compliance:	By supporting benefits recipients to maximise their entitlement to benefits, many of which have been cut under the UK Government's welfare reforms, the HSCP seek to reduce the impact of socio-economic disadvantage experienced by these citizens.
Financial:	No Implications
Legal:	No Implications
Economic Impact:	Supporting benefits recipients to maximise their entitlement increases the ability of recipients to engage in economic activity within the city and reduces the economic impact of the reduction in benefits experienced as a result of wider benefits reform activity.
Sustainability:	No Implications

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Sustainable Procurement and Article 19:	No Implications
Risk Implications:	If the performance of the Welfare Rights and Money Advice Team is not recorded, monitored and reported on, then there is a risk that resources are not used as effectively and efficiently as they can be with service improvements identified.
Implications for Glasgow City Council:	Staff will be required to record, analyse and report on HSCP Welfare Rights and Money Advice provision, whether provided or purchased, as part of the HSCP'/IJB's performance reporting arrangements.
Implications for NHS Greater Glasgow & Clyde:	As above.

1. Purpose

- 1.1 The purpose of this report is to report on the performance of Glasgow City Health and Social Care Partnership's (HSCP) Welfare Rights and Money Advice Team for 2018-19, including details of money advice provision commissioned by the Health Improvement Team. An update on Universal Credit is also provided.
- 1.2 This is the second Welfare Rights and Money Advice performance report. The IJB Finance and Audit Committee previously noted at its [September 2018 meeting](#) the first comprehensive performance report for 2018-19. At the same [meeting](#) the Committee requested an update on the impact of Universal Credit (UC) on service users.

2. Background and Service Description

- 2.1 The HSCP has Welfare Rights and Money Advice provision both within a Social Work and Health context.
- 2.2 Social Work Directly Provided Provision (see Section 4)**
 - 2.2.1 The Social Work Welfare Rights and Money Advice Team is managed centrally as part of the Business Development section of the HSCP. The service is integrated across the HSCP and provides assistance to front-line staff so they can support service users to ensure that their benefits are maximised. As the majority of service users rely on one or more benefits, many of which have been cut under the UK Government's welfare reforms, it is important that they are supported to maximise their entitlement. Where matters are of a more complex nature, the team takes referrals and works directly with service users.

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2.2.2 The service is delivered via several sub-teams at Centre and in each of the three localities (North East, North West and South). These are:

- Income Maximisation Team
- Appeals Team
- Information and Training Team and
- Area Locality Teams.

2.2.3 There are also centralised Welfare Rights/Money Advice functions relating to Kinship Care and the Debt Arrangement Scheme.

2.2.4 Outwith the Welfare Rights and Money Advice Team there is Social Work's Financial Income Assessment Team (FIAT). It currently focuses on charging for residential care services, working closely with the Welfare Rights and Money Advice Team. This team is expanding to cover some aspects of non-residential care charging.

2.3 Health Purchased Service Provision (see Section 5)

2.3.1 A Financial Inclusion partnership between Glasgow City Council, the Wheatley Group and the HSCP is in operation and offers a range of local money advice services for NHS staff to make referrals regarding patients and service users.

3. Recording within Social Work Welfare Rights and Money Advice

3.1 The work activities of the different teams within Social Work Welfare Rights and Money Advice are recorded with a variety of tools as it is not currently possible to capture all the information systematically within careFirst (Social Work Services' main client information system). The other recording tools include Excel spreadsheets and Advice Pro (a debt recording tool).

3.2 The recording of Welfare Rights activities is done within careFirst but this is still inconsistent and there are many activities that are similar to others. This has arisen over time due to many benefit changes and competing needs of the different teams while previously under separate management.

3.3 Last year Social Work Welfare Rights and Money Advice embarked on a review of recording activity within careFirst to bring about consistent recording across the city. This work has involved mapping all the Welfare Rights and Money Advice processes and then devising a new eform to collect the information. Another reason for this change in recording is to ensure that the service is capable of being measured against the Scottish Government's National Standards. This has involved extensive support from other colleagues within the HSCP's Business Development Team and has taken considerably longer than originally anticipated. This is because the work of Welfare Rights and Money Advice interacts with other parts of the HSCP and it was necessary to ensure that any changes did not introduce problems or interfere with their workflow. Training on using the new eform is being arranged for Welfare Rights and Money staff and the new process should be fully tested and implemented by the end of 2019. This will then allow the

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incorporation of HSCP Welfare Rights and Money Advice performance into HSCP/IJB routine performance arrangements.

4. Social Work Directly Provided Provision

4.1 Social Work Income Maximisation Team

4.1.1 The Income Maximisation Team is a centre-based team that supports service users across the city who receive a chargeable non-residential care service to maximise their income. These services include Home Care, Day Care, Tele-care Alarms and Personalisation.

4.1.2 The Income Maximisation Team has read-only access to the Department for Work and Pensions' (DWP) Client Index System (CIS/Searchlight). This allows staff to identify service users who are already in receipt of their maximum benefit entitlement, and it enables the appropriate charge for the service to be applied without the need for a visit to the service user. Any service users where their income appears to be less than their benefit entitlement or who are not in receipt of an appropriate disability benefit are visited in their home by staff in the team, and they are supported to make any appropriate benefit claims.

4.1.3 Number of Financial Assessments. In the 12 months to April 2019, the Income Maximisation Team processed financial assessments for 4,392 service users (4,626 in 2017/18). Approximately 60% (56% in 2017/18) of these cases were identified as fully maximised by information obtained from the DWP's CIS/Searchlight system. 1,981 service users were visited at home to explore additional benefit entitlement (2,031 in 2017/18).

4.1.4 Types of Successful Benefit Claims. The following table details the number of successful benefit claims made for service users over the 12 months to April 2019. The disability benefits of Attendance Allowance, Disability Living Allowance (DLA) and Personal Independence Payments (PIP) account for 40% of the successful claims. A further 38% relates to consequential additional entitlement, mainly Council Tax Exemption and Severe Disability Premium. Consistent recording in careFirst in the future will allow the total number of claims lodged to be calculated.

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Table: Number of Successful Benefit Claims by Type

Benefit Claim	Attendance Allowance	Carers Allowance	Council Tax Reduction / Exemption	Discretionary Housing Payment	Disability Living Allowance	Employment and Support Allowance	Housing Benefit	Income Support	Pension Credit	Personal Independence Payment	Severe Disability Premium	State Pension	Universal Credit	Total
2017/18	249	17	118	2	45	81	14	1	78	67	192	2	0	878
2018/19	251	17	185	5	63	56	38	0	80	59	168	2	2	926
% 17/18	28%	2%	13%	0%	5%	9%	2%	0%	9%	8%	22%	0%	0%	100%
% 18/19	27%	2%	20%	1%	7%	6%	4%	0%	9%	6%	18%	0%	0%	100%

4.1.5 Financial Gains Arising from Successful Claims. In 2018/19 the team generated £4.55 million in additional benefits for service users. Of this amount, £1.68 million was arrears of benefit and £2.87 million was ongoing entitlement. These figures have been compared to the end of year data for 2017/18.

Table: Financial Gains Arising from Successful Claims

Period	Arrears	Annual Additional Benefit	Combined
April 18 to March 19	£1.68 Million	£2,87 million	£4.55 million
April 17 to Mar 18	£1.64 million	£2.55 million	£4.19 million

4.1.6 The workload for the Income Maximisation Team remains high particularly due to the expansion of the charging policy in recent years to cover Telecare, Personalisation and Day Care in addition to traditional Home Care. The introduction of free personal care to those under 65 from April 2019 has also increased the workload.

4.1.7 The impact of many benefit cuts under the U.K. Government’s Welfare Reform agenda has to date not had as detrimental an impact to the service users supported by this team as was first anticipated. This is primarily due to the fact that older people have been exempted from the majority of the welfare reforms and those who are younger have significant disabilities such that they have been able to achieve the tougher disability tests to maintain the same level of disability benefits. Furthermore, the receipt of the disability benefit for younger service users has in turn provided protection from other changes such as the Benefit Cap.

4.2 Social Work Appeals Team

4.2.1 The Appeals Team represents Social Work service users and other Glasgow residents at Social Security Appeal Tribunals to challenge unfavourable benefit decisions.

4.2.2 Number of Benefit Appeal Tribunals. In the year 1 April 2018 to 31 March 2019, the Appeals Team were listed to represent service users and residents at 1,590 benefit appeal tribunals. In the previous year 2017-18 there were 1,715 appeals where we were the representative. Although the number of appeals has slightly reduced the number of tribunal sessions where we were scheduled to attend has risen from 642 in 2017-18 to 694 in 2018-19. Ordinarily there are 4 appeals per tribunal session however, due to the complexity of Personal Independence Payment appeals there are only 3 such appeals being listed per session.

4.2.3 Types of Appeals. The vast majority of these appeals related to disability benefits and benefits for people who are unfit for work (refer to the following table). This year the HSCP has seen a continuing increase in the number of PIP appeals as a consequence of DLA claimants being obliged by the DWP to claim the new benefit with tougher entitlement rules. The HSCP has not yet seen an increase in the number of Universal Credit (UC) appeals. From September 2019, with the rollout of UC to all new claimants, the HSCP had anticipated that the number of UC appeals would start to rise and that the number of appeals for the legacy benefits would start to fall.

Table: Number of Appeals by Benefit Type

Benefit Type/Appeal	Other benefit	Carers Allowance	Child Benefit	Tax Credits	Industrial Injuries	Disability Living Allowance and Attendance Allowance	Employment and Support Allowance	Housing Benefit	Income Support	Jobseekers Allowance	Pension Credit	Personal Independence payments	Social Fund	Right to Reside	Universal Credit	Total
2018-2019	2	4	4	5	3	99	517	4	23	14	3	898	1	2	11	1590
2017/18	1	1	2	6	3	73	802	7	17	12	1	780	2	0	8	1715
% 2018-19						6.2%	32%					56%				100%
% 2017-18						4.3%	47%					45%				100%

4.2.4 Success Rate of Concluded Appeals and Total Amount Gained. Of the 1,590 appeals, 1,011 were concluded and 579 adjourned or postponed to be completed on a later date. Of the concluded appeals, 820 were successful and 191 unsuccessful, representing an 81% success rate up on 73% in 2017/18. The success rate in previous years had remained relatively static around 65%. Over the last two years the HSCP had anticipated a drop in the success rate to reflect the ever toughening rules for benefits but to date this has not materialised. This has been partly due to some favourable test cases and a developing expertise in PIP appeals along with a reduction in the number of ESA appeals that are often harder

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to win. The total amount gained in the year to 31 March 2019 was £6,019,333 compared to £5,856,718 last year. This equates to an average of £7,340.65 gained per successful appeal, down on £8,243.95 last year.

- 4.2.5 In 2018/19 there were very few appeals relating to sanctions where the Welfare Rights and Money Advice Team was nominated as the representative. Attempts have been made to promote the right to challenge sanction decisions but there is still however a reluctance for those sanctioned to engage with support services.

4.3 Social Work Information and Training Team

- 4.3.1 The Information and Training Team provides training on benefits and debt issues to frontline Social Work staff and voluntary organisations. The team keeps abreast of all benefit changes and has provided presentations and briefings on the various welfare reforms. During the transition from old to new benefits, and also the many changes to existing benefits, the whole benefit landscape has become more complex. Not all changes are being implemented in all areas at the same time and this has introduced an additional layer of complexity.
- 4.3.2 The regular delays to the rollout of changes has had an impact on ensuring that staff are fully informed at the correct time. For example, UC has been subject to continuous delays. The team's training has been changed and amended by many changes prior to the full rollout of UC, which was finally introduced for new claimants in parts of Glasgow in September 2018 and to all areas of Glasgow by December 2018. Where social workers are not using what they have learned, it is difficult to retain that knowledge. Furthermore, with many changes workers cannot be confident that what they learned has not been subject to further change.
- 4.3.3 The majority of Social Work service users are reliant on one or more welfare benefits, and it is therefore important that frontline staff are kept up to date with changes so that they are able to fully support their service users. Similarly, there are a range of voluntary organisations across the city who are also working with vulnerable citizens of which many are also HSCP service users.
- 4.3.4 Number of Training Events and Topic. During the year to 31 March 2019, the team provided 165 training events to a mixture of Social Work staff within GCHSCP and support workers from agencies across Glasgow. This is up on the 73 training events in 2017/18. There has been a significant increase in the number of UC training events from 10 in 2017/18 to 86 in 2018/19.

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Table: Number of Training Events by topic for 2018 / 19 (2017/18 figures in brackets)

Topic	Courses	Topic	Courses	Topic	Courses
Personal Independence Payments/DLA	10 (7)	Debt Arrangement Scheme	3 (5)	Employment And Support Allowance	10 (6)
Introduction to Debt	6 (4)	Welfare Reform	9 (7)	Sanctions	3 (6)
Housing Benefit	7 (4)	Other Training	15 (9)	Benefits for Older People	6 (4)
Scottish Welfare Fund	5 (6)	Carers Benefits	5 (5)	Universal Credit	86 (10)
				Total	165 (73)

4.4 Social Work - Debt Arrangement Scheme

- 4.4.1 On the introduction of the Debt Arrangement Scheme (DAS) in 2004 there was a requirement to have specifically trained advisers to work in this area of debt advice. At that time additional funding was received from the Scottish Government to establish a small team. Since then the requirement to have specially accredited works has been removed and now this is delivered by advice projects themselves. The staffing for this team has also diminished due to individuals taking voluntary retirement. This is now a reducing area of new work and referrals are now only from Glasgow City Council's Council Tax section. There are however existing cases that will take up to 10 years for the client to complete their repayment plan.
- 4.4.2 There is a new focus on promotion of the DAS scheme as part of the HSCP's general Welfare Rights and Money Advice training to up-skill other agencies and encourage them to use DAS themselves.
- 4.4.3 The current level of activity within the DAS caseload is laid out in the following table.

Table: DAS Activity

Activity	Quantity/Value
The total number of open DAS cases on Advice Pro	151
Total debt contained within those DAS cases	£3,738,469.30
The number of new cases during financial year 2018/19	0
Total debt contained within the 2018/19 cases	0
Number of cases closed in 2018/19	48

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4.5 Social Work Local Area Service Teams

4.5.1 Within each of the HSCP’s three localities (North East, North West and South) there is a sub-team of Welfare Rights Officers who provide support to frontline social workers to deal with the benefit issues of their service users. This support builds on the training provided by the Information and Training Team and further enables frontline staff to support service users. Where matters are of a complex or complicated nature then the Welfare Rights Officer will take a referral and work directly with the service user to address benefit and debt issues. It is important that the correct balance is maintained between taking referrals and being available to provide support to frontline staff.

4.5.2 The locality-based staff also provide the following support:

- support to Housing Association tenants where there is risk of an eviction
- support to community Case Work Teams
- ongoing support to Kinship Carers where there are benefit issues. There are approximately 1,000 Kinship Carers looking after approximately 1,300 children from Glasgow.
- checking Residential Care financial assessments in conjunction with the Financial Assessment and Income Team (FAIT) (see Section 4.6 below)
- support to service users going through DLA to PIP transition and
- assistance with visits to people affected by the Benefit Cap – this mainly falls on families with three or more children.

4.5.3 Within South Locality there is a citywide resource – the East Pollokshields Project. It provides a Welfare Rights Officer to support the BME community.

4.5.4 Also within South Locality there is the Roma Project where there is a dedicated Welfare Rights Officer line managed within that team working directly with the Roma Community.

4.5.5 At this time the recording of the locality team work in Carefirst is variable across the different areas of the city with not all work being recorded against Carefirst activities. As mentioned at Paragraph 3.3, this is part of a wider review of how Welfare Rights and Money Advice work is recorded. The following figures outline the number of welfare rights activities completed and recorded in the localities during the past financial year, and the number of service users they relate to. This does not include eviction work as this information is not recorded in Carefirst.

Table: Number of Welfare Rights Activities in Localities

Activities 2018/19	Service users	Unique Service Users
8,663 (7,556 in 17/18)	5,594 (4,330 17/18)	3,709 (3,123 17/18)

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4.6 Social Work Financial Assessment and Income Team (FAIT)

- 4.6.1 Within the HSCP there is also the Financial Assessment and Income Team (FAIT) supporting the Community Care Finance section and care managers in relation to charging for Residential Care. All financial assessment guidance and support is now done through the FAIT team, reducing care manager workload and allowing them to concentrate on support and care management. The team uses the DWP's Client Index System (CIS) to verify figures and refers on to the Welfare Rights and Money Advice Team for further income maximisation. This generates income for the HSCP and is also preventative work with regards to debt management.
- 4.6.2 In 2018/19 the team have supported more than 1,300 HSCP Older People service users through the financial assessment process and their transition into a care home. FAIT provide a financial assessment working in partnership with a selection of services including Care Managers, Older People Finance Property Team, Welfare Rights and Money Advice Team, DWP, Customer and Business Services, Local Authority Care Home staff, Adults with Incapacity staff and the Commissioning Team. FAIT brings these areas together to deliver a service to some of the HSCP's most vulnerable service users.
- 4.6.3 Since the introduction of the FAIT a more robust and holistic assessment process ensures that service users' income is maximised in all cases and that the financial assessment information is received timeously. The financial assessment process can become particularly complex when property and capital are involved, as well as when there are vulnerable service users who lack capacity. The team have ensured the information in these instances is collated and passed to the Older People Team who assess and monitor service users within these categories to ensure the accuracy of the assessment and ensure that the HSCP is reimbursed for any funding that has been provided when capital/property cannot be accessed by the service user.

5. Health Purchased Service Provision

- 5.1 A Financial Inclusion partnership between Glasgow City Council, the Wheatley Group and the HSCP is in operation and offers a range of local money advice services for NHS staff within the HSCP to refer clients with money worries. The contribution from Health is approximately £400,000 per year, and this allows Health staff to make referrals for patients who require debt advice. The services operate by referral only, which can be made by any Health worker. All the advice providers are part of the Glasgow Advice and Information Network (GAIN).
- 5.2 During 2018-19, in Glasgow City across the Financial Inclusion Partnership there were 5,128 referrals made by NHS staff with 3,721 individual clients seen. Financial gains were just over £8.7 million with £1.5 million of debt being managed (both housing debt and non-housing debt). This area of work continues to see year-on-year increases in referrals, individuals seen, amounts raised and debt supported.

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- 5.3 In the North East this advice service is provided by Greater Easterhouse Money Advice Project (GEMAP). In South it is provided by two agencies: Govan Money Matters and Castlemilk Citizens Advice Bureau (CAB). In North West it is provided by three agencies: Maryhill and Possilpark CAB, Drumchapel CAB and Drumchapel Money Advice Centre.
- 5.4 Within the South Locality there is a Special Needs In Pregnancy Service (SNIPS). The service has received funding from the Money Advice Service via Money Matters to deliver a service citywide.
- 5.5 Within North East and North West Localities over the last year two GP clusters have been operating embedded money advice staff as part of the primary care team. The client financial gain for these two clusters was over £2.4m. An evaluation from [Glasgow Centre for Population Health](#) offers a detailed review of one of the clusters.
- 5.6 In response to the recent Child Poverty Act (2017) the contribution from Health Improvement was a pilot project, 'Poverty in the Early Years,' on behalf of the PLP Child Poverty Group. The project engaged with parents and carers to understand the financial pressures of a child engaging with early years education. The project also engaged early years staff in training on the impacts of poverty on children and the root causes of poverty, and introduced a referral pathway for nursery establishments to refer parents for money advice through the Wheatley Group's MyMoney Service. This included a section on raising the issue of money worries with families. Enhanced training was also developed, which encouraged nurseries to consider the additional costs of engaging in nursery activities, and to develop actions that would reduce or eliminate these pressures. Seventeen establishments have received training through the pilot so far with an additional three sessions planned. One of the early findings observed includes some nurseries are already engaged in taking action to impact on the child poverty agenda. A final project report is due in summer 2019.

6. Support to Internal and External Groups

- 6.1 With the continuous Government changes to welfare benefit entitlement, there has been a consistent need for the Social Work Welfare Rights and Money Advice Team to participate in a number of steering groups/boards to provide welfare reform updates, as well as expert advice on benefit issues. There are also a number of benefits being devolved to the Scottish Government, and this will require the introduction of new Scottish Regulations.
- 6.2 Corporate groups supported by the Welfare Rights and Money Advice Team during 2018/19 and continuing include:
- Poverty Leadership Panel (PLP), in particular the Welfare Reform workstream
 - Corporate Welfare Reform Group, which meets every six weeks. The HSCP takes the lead on the following three workstreams:
 - Personal Independence Payments

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- Engagement and
- Council Charging
- Scottish Welfare Fund Steering Group
- Children's Champions Board and
- Glasgow City Alcohol and Drug Partnership.

6.3 The team also provides input to external groups:

- Scottish Government Illness and Disability Benefits Advisory Group
- SLAB -National Advice Standards Working Group
- DWP Scottish Customer Representatives Group
- Rights Advice Scotland and
- Welfare Reform training to voluntary organisations.

7. Update on Universal Credit

7.1 The impact of Universal Credit (UC) on HSCP service users has not yet fully materialised.

7.2 UC Full Service was rolled out to new claimants in parts of the city in September 2018 and then progressed to all parts of the city by December 2018. As such the impact of that change in the last financial year has been minimal.

7.3 The majority of HSCP service users were already receiving benefits and as such will not immediately be affected by the introduction of UC. For it to impact on them there would need to be a change in their circumstances requiring a new claim or for the Government to move to managed migration of the existing claimants.

7.4 Although it was the Government's ambition to be migrating claimants by now, this, like much of the UC rollout programme, has been subject to delay.

7.5 From 24 July DWP began a managed migration pilot in Harrogate area of England before there is consideration of rollout in other parts of the UK. DWP intends to publish an evaluation of the pilot by the end of the year. This means that Glasgow claimants will continue on their existing benefits unless there is a change in their circumstances.

7.6 UC will present issues for the HSCP:

- Kinship Carers receiving UC will not qualify for additional UC in respect of looked after children. Where this happens the Kinship Care payments the HSCP makes will be higher than would have been the case under Tax Credits. There will be transitional protection for existing claimants but this will diminish over time. We are not clear about the financial impact that this will have for the HSCP, but this will be monitored and estimated when things become clearer.
- pension couple where one of the couple is below pension age will not qualify for Pension Credits but instead will need to claim UC, which will provide a lower

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income and will therefore reduce their available income to contribute towards non-residential care charges and

- vulnerable service users may struggle to interact with DWP via the online claim form and to maintain their account via an online journal.

7.7 Training from the Welfare Rights and Money Advice Team to HSCP staff and to external organisations on UC has increased and will continue to do so.

8. Future

8.1 The transition to devolve 11 benefits from the DWP to the Scottish Government is underway, and Social Security Scotland has been created to administer the new benefits and it now exists in addition to the DWP and HMRC. The introduction of the new benefits will involve the Welfare Rights and Money Advice Team in further consultation processes and will require training and support to frontline staff on the new system and how it interacts with existing benefits.

9. Recommendations

9.1 The IJB Finance, Audit and Scrutiny Committee is asked to:

- a) note the content of this report.