

## AUDIT, RISK AND ASSURANCE COMMITTEE

15 September 2020

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### Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Tuesday, 15 September 2020 via video-conference

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Board Members Present: Jane Ryder (Chair)  
Grant Macrae (Committee Member)  
Matt Smith (Committee Member)

In attendance: Police Scotland  
David Page, Deputy Chief Officer  
Assistant Chief Constable Alan Speirs  
James Gray, Chief Financial Officer  
Alasdair Corfield, Financial Controller  
Chief Superintendent Roddy Irvine  
Jude Helliker, Director of People and Development (Items 1 - 3)  
Fiona Miller, Enterprise Risk Manager

Scottish Police Authority  
Lynn Brown, Interim Chief Executive  
Barry Sillers, Director of Strategy, Performance and Assurance  
Hazel Rock, Senior Finance Officer  
Graham Stickle, Risk and Policy Specialist  
Lindsey Davie, Information Management Specialist (Item 2)  
Jackie McKelvie, Head of Corporate Management (Item 2)  
Darren Paterson, Head of HR Governance (Item 3)

Audit Scotland  
Gillian Woolman, Audit Director  
Pauline Gillen, Senior Audit Manager

Scott Moncrieff

Gary Devlin, Relationship Partner  
Elizabeth Young, Head of Internal Audit

HMICS  
Elaine Galbraith

SPA Secretariat  
Karen Vallance, Committee Co-ordinator

## 1. WELCOME AND STANDING ITEMS

The Chair welcomed everyone to the meeting and confirmed the video-conference contingency arrangements.

The Committee **RESOLVED** to:

- **NOTE** no Board Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the minute of the 16 July 2020 meeting, with amendments to the Audit Scotland Progress Report.
- **NOTE** the action log and that there were no matters arising. David Page (DPage) provided an update on joint working between Forensic Services and Police Scotland, stating the latest meeting on services back had taken place. He advised Fiona Miller was looking at the risk of interruption of supply of services from Police Scotland to Forensic Services. He also confirmed good progress was being made with positive feedback from Tom Nelson.
- **AGREE** that, in accordance with paragraphs 21 and 22 of the SPA Standing Orders, the Committee would consider items 7-12 in private for the reasons set out on the agenda.
- **NOTE** Committee Members had agreed the assignment plan on Covid-19 via correspondence.

## 2. AUDIT AND IMPROVEMENT PROGRESS

### 2a. INTERNAL AUDIT PROGRESS REPORT

Members considered the report which provided progress against the Annual Internal Audit Plan. Elizabeth Young (EYoung) provided a summary of progress, as detailed in the paper. She confirmed the revised timetable

for the Corporate Governance Audit was still to be finalised however it was anticipated to be completed during Quarter 4.

The Committee **RESOLVED** to:

- **NOTE** the position

## **2b. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS**

Members considered the report which summarises management progress in completing management actions arising from internal audit reports. EYoung provided a summary of progress, as detailed in the paper.

In discussion the following matters were raised:

- Members were assured that Internal Audit were content with resolved actions. Management responses sometimes change against older actions therefore Internal Audit return to the original risk to ensure it is addressed.
- Members discussed the continuation of a long term financial planning management action as this was subsumed within strategic discussions at Board level. Gary Devlin (GDevlin) informed Members he was hesitant to remove it as all public sector bodies are expected to have a medium term financial strategy, with which members agreed. The action was therefore left open.
- The Committee Chair referred to the demand and productivity recommendations and actions, and suggested this be looked at in detail at a future meeting to assess progress.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed

## **2c. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q2**

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Alan Speirs (ACCSpeirs) drew Members attention to the number of recommendations closed and progress of the 152 open recommendations.

In discussion the following matters were raised:

- Members were informed that a number of recommendations missed were due to staff being moved to respond to Operation Talla,

however they were assured that these were now being progressed as the Covid-19 response is now within business as usual work.

- Members were assured no problems were anticipated in meeting the due date for the recommendation relating to relocation costs. Alasdair Corfield advised a paper detailing high level breakdown of costs would be available to the Succession Planning and Appointments Committee. Lynn Brown (LBrown) confirmed rolling reports are presented to the Succession Planning and Appointments Committee.
- Members requested further information on the Short Life Working Group established by the EqHRIA Improvement Group.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed
- **AGREE** the following action:

Further information on the Short Life Working Group established by the EqHRIA Improvement Group to be provided to L Brown.

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## **2d. SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE**

Members considered the report which provided an update on current open recommendations from all SPA audit and improvement activity. Graham Stickle and Lindsay Davie (LDavie) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members were assured no amber actions were close to moving to red. LDavie confirmed the priority was to close off red then move to amber.
- Gillian Woolman (GWoolman) noted Audit Scotland were pleased to see the report.
- Jackie McKelvie informed Member that feedback was welcome on the SPA Business Plan progress updates. Members noted they were encouraged by the progress and found the detail helpful at this stage.

The Committee **RESOLVED** to:

- **NOTE** the position

### 3. INTERNAL AUDIT REPORTS: STAFF WELLBEING

Members considered the final report on the review of staff wellbeing. GDevlin highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Jude Helliker confirmed Police Scotland welcomed the report, noting it had helped to focus effort. She confirmed she would be taking the lead for the management action plan and all actions have a clear deadline. She informed Members that the organisation has secured additional funding for wellbeing initiatives.
- Members discussed the disparity between initiatives available and the number of staff who use them. While available and commendable, there appears to be reluctance for staff to engage. Members therefore requested the issue be looked at further by the Resources Committee.
- Members requested consideration be given to rewording the management action for objective 4.1 to provide more clarity on the governance routes. GDevlin agreed.
- Members sought rationale for specific risks being identified within the 'impact on risk register' section within the report. GDevlin agreed to consider whether future reports would also benefit from such specificity.
- Members sought clarity on where Best Value fits within the report. GDevlin responded that Best Value is within continuous improvement which is throughout the report. He agreed to consider how this is reported in future.
- G Woolman advised the report had been noted by Audit Scotland and that timing was key. Audit Scotland, at the request of Scottish Parliament, are looking at how public sector has responded to Covid19 and the report has been provided to the team. LBrown offered to provide previous wellbeing reports tabled at the Resources Committee.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed

#### 4. AUDIT SCOTLAND PROGRESS UPDATE

GWoolman advised the Committee that the external audit process had gone well and is at the concluding stages. The audit is expected to be concluded on the planned deadline date. The majority of other public sector bodies will not meet their deadline for a variety of reasons. She confirmed good relationships have been established and a good understanding of respective responsibilities. There have been key personnel changes within the Audit Scotland team and she thanked finance officers within Police Scotland for supporting that change. GWoolman highlighted there had been excellent support to find solutions to make the audit work during the period of remote working, thanking the respective ICT teams.

GWoolman advised there had been a refresh of the work programme due to Covid-19 and Scottish Government have tasked Audit Scotland with work regarding support to the public sector.

Members were encouraged to hear that the planned deadline date would be met.

The Committee **RESOLVED** to:

- **NOTE** the update

#### 5. HMICS ANNUAL SCRUTINY PLAN

Members considered the HMICS annual scrutiny plan. Elaine Galbraith (EGalbraith) highlighted a number of key points as detailed in the paper. She advised Members that HMICS paused inspection activity in March but had provided updates to relevant stakeholders and the media regarding the annual scrutiny plan. Two key areas were criminal justice processes which had been streamlined in accordance with legislation; and call handling, with the accelerated rollout of the contact assessment model. She advised views are gathered from a range of stakeholders and an online public survey was released to gather public views.

In discussion the following matters were raised:

- Members were informed part of the rationale for an online survey was to reach those who have an interest in policing out-with the public sector.

- Chief Superintendent Roddy Irvine confirmed there is an increasingly positive relationship between Police Scotland and HMICS in driving recommendations forward.
- Members were informed of resourcing within HMICS, being advised seconded officers were returned to Police Scotland during lockdown. Some Officers have since returned to HMCIS, who will continually review capacity to see what can be carried out during the remainder of the year.
- Members recognised more work is required by SPA and Police Scotland on implementation of HMICS recommendations.
- The Committee discussed both potential overlap and proportionality of reporting by HMCIS and Internal Audit. GDevlin informed Members there are regular discussions between HMICS and Internal Audit and formal quarterly meetings take place to look at the respective plans. He advised that HMCIS take into consideration what Internal Audit are planning.
- LBrown, noted that discussions were required on the best and most appropriate process to involve SPA in future discussions between HMCIS and Internal Audit. Members supported this approach

The Committee **RESOLVED** to:

- **NOTE** the update as discussed

## 6. GOVERNANCE

### 6a. ROLE OF AUDIT SPONSOR

Members considered the report which provided a definition of the role Audit Sponsor and provided an opportunity to consider if this aligns with expectations and current working practices. LBrown confirmed the paper was written in collaboration with Police Scotland and Internal Audit. She highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- LBrown confirmed that reference to 'officer attending' Audit, Risk and Assurance Committee did not necessarily mean a warranted officer.
- DPage confirmed that the audit sponsor is responsible for reporting to the Police Scotland Audit and Risk Board. He agreed the members

request to consider reporting to the Police Scotland Audit and Risk Board be referenced within the reporting stage.

The Committee **RESOLVED** to:

- **Approve** the report as discussed

#### **6b. INTERNAL AUDIT PROTOCOL AND WORKING PRACTICES**

Members considered the report which provided an updated protocol for additional work by Scott Moncrieff. L Brown highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- DPage and GDevlin agreed they were content with the paper.
- LBrown agreed to split paragraph 3 of the appendix to provide a clear distinction between additional work, not under the audit contract, and use of contingency days under the audit contract.
- LBrown confirmed, as Accountable Officer, she would approve any additional work but would notify the Committee of any decisions taken.

The Committee **RESOLVED** to:

- **Approve** the protocol as discussed

#### **6c. AUDIT, RISK AND ASSURANCE COMMITTEE WORK PLAN**

The Committee **RESOLVED** to:

- **NOTE** the work plan