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Audit, Risk and Assurance Committee Workplan

MONTH		NOV '23	DEC '23	JAN '24	FEB '24	MAR '24	APR '24	MAY '24	JUN '24	JUL '24	AUG '24	SEP '24	OCT '24
SPA Audit, Risk and Assurance Committee Date		7 th	No mtg	No mtg	6 th	No mtg	No mtg	9 th	No mtg	No mtg	15 th	tbc	No mtg
Quarterly Reporting Period		Q2			Q3			Q4			Q1		
All Meetings Standing Items	<ul style="list-style-type: none"> Minute/ Action Log from Previous Meeting Internal Audit Update Improvement Tracker (SPA and PS) Change Portfolio Update Risk Management – PS/SPA/FS Workplan Review 	✓			✓			✓			✓		
Internal Audit Reports	Annual Internal Audit Report							✓					
	Decision making processes (governance)	✓											
	Ill health retirements and injury	✓											
	Biometrics	✓											
	Electronic Data Retention				✓								
	Budget Setting Prioritisation				✓								
	New Legislation				✓								
	Review of ICT General Controls				✓								
	Best Value Readiness							✓					
	Grievance Process							✓					
Middle Office Restructure Project							✓						

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Bi-Annual Reports	SPA Information Management	✓						✓					
	PS Information Management	✓						✓					
	Cyber security update	✓						✓					
	Police Scotland Best Value				✓						✓		
	Police Scotland DESC update				✓						✓		
Annual Cyclical Items	Annual Internal Audit Plan and future years audit plan				✓								
	Annual External Audit Plan				✓								
	Draft Annual Report and Accounts										✓	✓	
	Annual Data Loss, Fraud and Theft Report										✓		
	Whistleblowing Annual Report SPA/PS										✓		
	Annual Review of Terms of Reference												
	HMICS Scrutiny Plan							✓					
	Evaluation of Committee Effectiveness							✓					
	Annual External Audit Report												✓
	Integrated Assurance Report							✓					
	ARAC Annual Report							✓					
	SPA Year End Performance Assessment							✓					
	Information Management Year End Review							✓					
	SPA Best Value											✓	
Two Yearly	National Fraud Initiative – next due Aug. '25												
Ad Hoc	SPA Best Value – Interim update	✓											
	ICO Audit of Police Scotland	✓											

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