



Meeting	Audit, Risk and Assurance Committee
Date	20 November 2024
Location	By video-conference
Title of Paper	SPA and Forensic Services Best Value Update
Presented By	John McNellis, Head of Finance, Audit and Risk Sam Curran Head of Function, Forensic Services
Recommendation to Members	For Discussion
Appendix Attached	Yes - HMICS / Audit Scotland planned approach

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on best value progress across SPA Corporate and SPA Forensic Services.

The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.

1. BACKGROUND

- 1.1 The Authority, Chief Constable and Accountable Officer have specific responsibilities with respect to Best Value.
- 1.2 Audit Scotland and HMICS will be undertaking a Best Value audit of police and fire during 2025.
- 1.3 The previous update to [ARAC](#) provided an overview of Best Value responsibilities, guidance, expected timelines and progress to date. ARAC Members have requested regular updates on progress.

2. FURTHER DETAIL ON THE REPORT TOPIC

Notice of inspection

- 2.1 In September 2024, the Chief Executive received a joint letter from HMCIC and the Audit General for Scotland providing a formal notice of the intention to conduct a Best Value review of Police Scotland, the SPA and SPA Forensic Services in 2025.
- 2.2 The letter confirmed the work is likely to start early in the 2025/26 financial year and is expected to conclude by the end of the calendar year.
- 2.3 The letter also provided an early indication of areas they would expect to be focus of their evidence gathering to help with preparation for the review (**appendix A**).
- 2.4 They finally indicate that a more formal terms of reference and inspection plan will follow.
- 2.5 The Chief Executive has responded seeking a further timeline for the next steps of planning and inspection work as well as detail on the terms of reference.

SPA Corporate Update

- 2.6 Following the detailed inspection of the Authority earlier this year, the SPA is focused on continuous improvement by addressing the areas for development identified by HMICS.
- 2.7 The areas for development have been incorporated into the SPA's business plan with progress monitored and reported as part of that plan.
- 2.8 In addition to this work Authority staff are continuing to undertake 'deep dives' of Best Value areas. Following the completion of the best value self-assessment, that informed the HMICS inspection,

there was a commitment to complete two deep dives. In August a deep dive review of the BV subject area of 'performance management' was undertaken. As a result of this work ten new actions have been identified with some new actions included in the SPA business plan for the current and next year.

- 2.9 The equalities working group is progressing the second deep dive utilising the self-assessment completed previously and Equality and Human Rights Commission (EHRC) guidance. Actions identified will be addressed this and next financial year.
- 2.10 Given the recent inspection and detailed self-assessment work undertaken recently by SPA Corporate the Authority plans to update the existing assessment rather than completing a revised assessment from the start.
- 2.11 SPA Corporate staff are engaging regularly with colleagues in Police Scotland and Forensic Services sharing lessons learned and best practice from the SPA Corporate best value journey to date.

SPA Forensic Services

- 2.12 Forensic Services is currently undertaking a comprehensive self-assessment of Best Value. This initiative is progressing well and remains on track according to the plan presented to ARAC in August.
- 2.13 Forensic Services is adhering to the 2020 Best Value guidance, which has been specifically developed to assist local authorities and other public bodies in demonstrating continuous improvement in their performance metrics.
- 2.14 In August 2024, communications were disseminated to all Forensic Services staff, inviting them to participate in one of seven working groups dedicated to conducting a self-assessment against each of the Best Value themes. This self-nomination process was designed to leverage the diverse expertise and perspectives within Forensic Services, ensuring a thorough and inclusive evaluation of our practices and services.
- 2.15 Since then, seven workshops have been held, with participation from 46 colleagues across the organisation. These sessions were supported by colleagues from SPA Corporate as well as representatives from Police Scotland, who provide input of service back arrangements. During these workshops, participants engaged in discussions to reflect on specific indicators, make initial assessments, and identify both evidence of compliance and areas requiring further improvement. Additionally, several follow-up

workshops have been conducted to review findings and validate evidence.

- 2.16 Forensic Services are currently in the process of consolidating all findings, evidence, and proposed improvement actions into a final report. It is anticipated that this report will be presented to ARAC in 2025 in advance of the HMICS/ Audit Scotland review.

3 FINANCIAL IMPLICATIONS

- 3.1 There are financial implications associated with this paper. Use of resources is a key Best Value characteristic which includes financial resources that require to be considered.

4 PERSONNEL IMPLICATIONS

- 4.1 There are personnel implications associated with this paper. Use of resources is a key Best Value characteristic which includes people resources that require to be considered.

5 LEGAL IMPLICATIONS

- 5.1 There may be legal implications associated with this paper, given that Best Value principles include all accepts of how the service operates effectively.

6 REPUTATIONAL IMPLICATIONS

- 6.1 There may be reputational implications associated with this paper, if the Authority is not able to demonstrate good stewardship of public money and fair/ equitable use of all resources for the benefit of the public.

7 SOCIAL IMPLICATIONS

- 7.1 There are social implications associated with this paper. Partnership work and working with communities are key Best Value characteristics that require to be considered.

8 COMMUNITY IMPACT

- 8.1 There are community impact implications associated with this paper. Working with communities is a key Best Value characteristic that requires to be considered.

9 EQUALITIES IMPLICATIONS

- 9.1 There are equalities implications associated with this paper. Fairness and equality are key Best Value characteristics that requires to be considered.

10 ENVIRONMENT IMPLICATIONS

10.1 There are environmental implications associated with this paper. Sustainability is a key Best Value characteristic that requires to be considered.

RECOMMENDATIONS

Members are requested to discuss and note the contents of this paper

Joint Best Value audit and inspection of policing in 2025



Introduction

1. Audit Scotland and His Majesty's Inspectorate of Constabulary in Scotland (HMICS) are planning to carry out a joint audit and inspection of Best Value in policing during 2025. Under the Police and Fire Reform (Scotland) Act 2012 and the Public Finance and Accountability (Scotland) Act 2000, both the Auditor General for Scotland (AGS) and HMCIC can examine the economy, efficiency and effectiveness of policing and the arrangements made by the Scottish Police Authority and Chief Constable to secure best value (i.e. a continuous improvement in the carrying out of police functions).
2. The joint audit and inspection will incorporate the work of the appointed auditor (Grant Thornton). When carrying out annual audit work, appointed auditors are expected to report on whether there are organisational arrangements in place to secure Best Value. They do this in reporting on financial management, financial sustainability, vision, leadership and governance and use of resources to improve outcomes. The nature and extent of any work will be generally determined by the auditors' annual risk assessment.

Approach

3. The joint audit and inspection will be based on the relevant statutory BV guidance as set out in [Ministerial guidance to Accountable Officers](#) for public bodies. We will also consider how other guidance, including the updated [Best Value statutory guidance](#) and [On Board: A Guide for Members of Statutory Boards](#) might apply.
4. A high-level summary of the issues from the statutory guidance that we may consider as part of our work are outlined at [Appendix 1](#).
5. Before officially commencing the joint audit and inspection, we will draw on a wide range of information and intelligence to inform the scope, depth and focus of our work. At this stage, we will write to the Accountable Officer and Chief Constable outlining the scope of our work.

Best Value Considerations

Vision

- A clear vision that is supported by strategic priorities and developed in consultation with key stakeholders.
- Clear priority outcomes and performance targets which support the delivery of the vision and drive continuous improvement.
- Realistic strategic and action plans which clearly link to the delivery of strategic priorities and available resources.

Leadership

- Leaders cooperate and collaborate effectively. This is informed by a clear understanding of roles and responsibilities and is characterised by mutual respect.
- Leaders lead by example and are self-aware. They create a positive culture in which their people understand their contribution to the vision and priorities and are empowered to deliver services and drive improvement.
- Leaders demonstrate effective and visible leadership in driving continuous improvement and transformational change and in supporting the achievement of strategic objectives.

Working with partners and communities

- There is early, meaningful and inclusive consultation and engagement with stakeholders to inform strategic plans.
- Opportunities for formal and informal partnerships are encouraged where this offers scope for mutual benefit.
- There is clarity on the intended outcomes and likely impacts of partnership working, which consider the potentially different needs of partners and communities.

Governance and accountability

- Leaders demonstrate a clear understanding and application of the principles of good governance and transparency of decision-making.
- Decisions are based on evidence that shows clear links between the allocation of resources and the outcomes to be delivered to customers and stakeholders.

- Robust governance structures have been developed that allow for effective scrutiny and challenge.

Effective Use of Resources

- Evidence based strategies and plans are in place to make the best use of available resources (including workforce, finances, estates and digital infrastructure) to deliver organisational priorities.
- Strategies and plans are regularly reviewed, progress is monitored and reported, and all key risks are identified and addressed.
- There are clear evidence-based plans to transform services and realise efficiencies or other benefits. These are informed by clear business cases.

Performance management

- Outcomes and performance targets drive improvements in the delivery of strategic priorities.
- Effective performance management arrangements allow performance to be systematically measured across all areas of activity and regularly scrutinised by managers and board members.
- Regular public performance reporting to stakeholders gives a balanced view of performance, linked to priority outcomes and performance targets.

Equality and diversity

- All employees and corporate processes contribute to the commitment to equalities and fairness.
- Compliance with all statutory duties in relation to equalities and human rights.
- Proactive approach to tackling inequalities and promoting fairness.

Environment

- There is a culture that focuses on environmental sustainability, with clear accountability for its delivery across leadership and management teams.
- Environmental sustainability has been effectively integrated into policies, plans and decision-making.