

AUDIT COMMITTEE

30 January 2020

Minute of the Scottish Police Authority Board Meeting held on Thursday, 30 January 2020 in Pacific Quay, Glasgow

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

In attendance: Police Scotland (PS)
Deputy Chief Constable (DCC) Fiona Taylor
Deputy Chief Officer (DCO) David Page
Assistant Chief Constable (ACC) Alan Speirs
James Gray, Chief Financial Officer
Alasdair Corfield, Financial Controller

Scottish Police Authority (SPA)
Lynn Brown, Interim Chief Executive
Barry Sillers, Director of Strategy and Performance
Graham Stickle, Risk and Policy Specialist
Lindsey Davie, Information Management Specialist (Item 5)
Carol-Anne Hilley, Records Manager (Item 5)

Audit Scotland
Stephen Boyle, Audit Director
Pauline Gillen, Senior Auditor

Scott Moncrieff
Elizabeth Young, Head of Internal Audit
Paul Kelly, Business Technology and Consulting

SPA Secretariat
Karen Vallance, Committee Co-ordinator

1. WELCOME AND STANDING ITEMS

The Chair welcomed everyone to the meeting. The Chair formally noted that since the last Committee, the Chair the Annual Report and Accounts had been laid before Parliament and considered on 17th December 2019. The Auditor General and colleagues including Stephen Boyle (SBoyle) had provided helpful commentary and observations to the committee. SBoyle noted that Audit Scotland had identified the wider challenges for the policing system, going beyond the SPA and Police Scotland, with evidence displayed within the Section 22 report.

The Committee **RESOLVED** to:

- **NOTE** no apologies;
- **NOTE** no decisions of interest;
- **ADOPT** the minute of the 12 September 2019 meeting;
- **NOTE** the action log and that there were no matters arising;
- **NOTE** that via correspondence, Committee Members agreed the Internal Audit assignment plan regarding;
- **AGREE** that, in accordance with paragraphs 21 and 22 of the SPA Standing Orders, the Board would consider items 11 - 16 in private for the reasons set out on the agenda.

2. INTERNAL AUDIT PROGRESS REPORT

Elizabeth Young (EYoung) referred to the report which detailed progress against the Annual Internal Audit Plan and highlighted the following areas;

- Half of the audit had been complete with a number of audit reports anticipated to come to the May Committee.
- Due to staff resource within Internal Audit, the Productions report was delayed.

In discussion the following matters were raised:

- The Chair noted the back loading of the internal audit delivery and requested that efforts be made to ensure the 2020/21 plan be better sequenced through the year. EYoung responded that a number of changes had been made to the plan throughout the year which had impacted on the timetable.

- The proposed assignment plans for audits of Strategic Workforce Planning and the Demand and Productivity Unit were recognised as strategically important and it was agreed that these should be taken forward as a priority in order to have the findings and recommendations available to Police Scotland as soon as possible, with the final reports in place for the May Audit Committee. Members suggested that the audit sponsor for Strategic Workforce Planning should be DCC Fiona Taylor (DCCTaylor) which DCC Taylor agreed.
- EYoung confirmed that, although not specifically in the scope, Internal Audit refer to the Audit Scotland guidance on strategic workforce planning, and best practice. She also confirmed that the Internal Audit team were very experienced in strategic workforce planning, with significant experience within the public sector.
- Members gave feedback on both audit assignment plans centred on the linkages to the wider strategic outcomes and specifics on the business objectives in these audits. EYoung will reflect the comments in a further revision.
- Members endorsed the assignment plans subject to the agreed changes, along with an audit of relocation expense processes and procedures with all three expected to be presented to the Committee in May 2020.

The Committee **RESOLVED** to:

- **NOTE** the update
- **AGREE** the following action:

Internal Audit Reports on Strategic Workforce Planning and Demand and Productivity be provided to Police Scotland and then Committee Members as soon as complete, and be formally presented to the May Audit Committee.

20200130-AUD-001

3. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS

EYoung referred to the report which summarised management progress in completing management actions arising from Internal Audit reports, highlighting:

- The total number of open actions has decreased this quarter.

- The total number of actions that are passed their original due date have also decreased, including a number of significantly aged items – eight outstanding from 2016/17 and two from 2017/18.

Committee members and David Page (DPage) acknowledged the good progress made and agreed the decreasing trend was very encouraging.

The Committee **RESOLVED** to:

- **NOTE** the update.

4. POLICE SCOTLAND AUDIT AND IMPROVEMENT TRACKER Q3 UPDATE

ACC Alan Speirs (ACCSpeirs) referred to the report which provided the Committee with an update of current open recommendations from all audit and improvement activity, highlighting;

- There are 164 recommendations open which is the lowest number recorded thus far.
- There are two actions open with a very high risk rating relating to stock management, however they are not due yet.

In discussion the following matters were raised:

- Members noted the good progress made in closing a large number of the actions and requested that Police Scotland report to the next Committee a trend analysis to show this progress over the past three years.
- With regard to the high risk recommendation on financial planning, ACCSpeirs assured Members that the action will be complete by April 2020. The practice and process is complete and the Standard Operating Procedure (SOP) is to follow.
- Members discussed the outstanding audit recommendations on joint working between Police Scotland and Forensic Services and were assured that processes had been reviewed and were found to be operating effectively. This would also be considered at the Forensics Committee the following week. LBrown advised that progress would continue to be documented

The Committee **RESOLVED** to:

- **NOTE** the report.

- **AGREE** the following action:

A trend analysis over the past three years to be included in future reports.

20200130-AUD-002

5. SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE (INCLUDING ICO)

LBrown referred to the report which provided an update on current open recommendations from all SPA audit and improvement activity, highlighting:

- Of the 14 recommendations relating the HMICS Thematic Inspection of the SPA, it was anticipated that 5 would be closed.
- Progressing actions from the ICO report was a huge area and would be treated as priority.
- With regard to Audit Scotland actions, it was expected that all actions would be complete by March 2020, with the exception of workforce planning.

In discussion the following matters were raised:

- Members noted the positive progress on work to progress information security actions and highlighted the importance of improved practice in this high profile and important area of assurance.
- The Chair referenced HMICS comments in parliamentary committee regarding SPA scrutiny of Police Scotland and queried which particular reports were referred to. DCCTaylor was not aware of any particular report and confirmed the statement from HMICS was that of HMICS position, not Police Scotland's position. She confirmed that the Chief Constable has not expressed concern at the degree of scrutiny of SPA to Police Scotland scrutiny

The Committee **RESOLVED** to:

- **NOTE** the report

6. INTERNAL AUDIT REPORT: PAYROLL

EYoung referred to the report which presented the final report on the review of payroll, highlighting that there had been a significant improvement since the previous audit.

In discussion the following matters were raised:

- Members commended Police Scotland on the work to consolidate the legacy payroll systems into a single integrated system. Members noted that not only had this new system greatly improved the controls but had also delivered savings of over £1million.
- James Gray (JGray) noted progress had been significant and informed Members that the Police Scotland payroll team had been nominated for Finance Team of the Year at the Central Government and National Bodies Awards.
- JGray advised Members that Police Scotland had joined a two year programme titled "Achieving Financial Excellence in Policing" for which a CIPFA consultant had undertaken an assessment. The Chair requested that this report be circulated once complete.
- SBoyle advised that Audit Scotland welcomed progress on payroll and had recognised the stronger control management.

The Committee **RESOLVED** to:

- **NOTE** the report
- **AGREE the following action:**

Once complete, the final CIPFA assessment report be circulated to Members.

20200130-AUD-003

7. INTERNAL AUDIT REPORT: GENERAL COMPUTER CONTROLS

Paul Kelly (PKelly) referred to the report which presented a final review of general computer controls (eFinancials & Asset 4000), highlighting that the review had taken place during a restructure of the finance department. The report highlighted three areas of good practice and three areas where improvement could be made, none of which were high risk.

In discussion the following matters were raised:

- Members discussed the ongoing work in relation to purchase to pay and noted that the improvement programme was to be rolled out

into local policing first on a prioritised risk basis and that the roll out would proceed through 2020.

- DPage summarised the governance route taken within Police Scotland regarding the agreement and reporting of management actions.

The Committee **RESOLVED** to:

- **NOTE** the report.
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8. AUDIT SCOTLAND 2019/20 ANNUAL AUDIT PLAN

SBoyle referred to the report which contained an overview of the planned scope and timing of the audit, and provided a summary of the financial statement risks and the wider dimension risks noted within the paper.

In discussion the following matters were raised:

- LBrown advised that a joint SPA and Police Scotland internal team meet regularly to discuss timing and progress of completing the Annual Report and Accounts. The Chair suggested that the group consider presentational aspects as well as the planning of content.
- With regards to PFI, SBoyle advised that it is always included in the audit report, however, there would be further focus on the costs and valuation of PFI.
- SBoyle confirmed that the review of the revised performance management framework would take place at the interim testing phase.
- The Chair sought further information on how monitoring progress on developing costed implementation plans would assist financial sustainability. SBoyle responded that financial plans lead to financial balance.
- During discussion on the procurement and contract management risk, SBoyle offered reassurance to Members that Audit Scotland do not operate on a surprise basis and will commit to engage with officials at the right point.
- With regards to the audit risk on risk management 'identification and reporting of risks that align to the delivery of Policing 2026',

SBoyle confirmed that Audit Scotland would track and report on the development of a corporate strategy to address this.

- Members requested consideration of how to best articulate the reporting ambiguity between Police Scotland, SPA corporate and the Board. SBoyle acknowledged it was complicated landscape and agreed to consider further.
- Members noted the sources of assurance including internal audit which would be drawn on in progressing the audit.

The Committee **RESOLVED** to:

- **NOTE** the report.

9. POLICE SCOTLAND INTERNAL GOVERNANCE AND ASSURANCE

DCCTaylor provided a “deep dive” to the committee on Police Scotland’s internal governance and assurance. By way of background she referred to the report which provided a briefing on Police Scotland’s excellence framework which was initially approved in March 2019.

ACCSpeirs provided a worked example of the internal governance process that was undertaken following a HMICS inspection. DCCTaylor advised how the risk assurance and inspection function capture recommendations, track them and hold the rest of business to account in terms of ability to discharge.

DCCTaylor provided Members with an organogram of the primary Police Scotland Internal boards and committees and provided an overview of each group and level. She highlighted:

- The strategic workforce plan will be reported through the corporate finance and people board.
- The Health and Safety Board has been escalated to a tier 1 meeting.
- Output from benefits realisation is reported to the strategic resource and resilience group.
- The strategic organisational performance board had just been created and would be chaired by the Chief Constable.
- Representatives from unions and staff associations have standing invites to the People Board and the Health and Safety Board.

- Wellbeing currently sits within both the finance and people board, and discussions are continuing to see what further work can be undertaken within regard to wellbeing.

In discussion the following matters were raised:

- Following a discussion on data information, DPage confirmed that a cyber strategy and resilience group is being stood up to look at both data and digital information. This will report through the Police Scotland Change Board
- Members questioned how a target operating model can be developed without a strategic workforce plan. DPage responded that the strategic workforce plan looks at numbers of resources put in different places notwithstanding the mechanics of processes, procedures and technology required in given areas. The target operating model is populated and comprised of where there is known best practice throughout the UK.
- Members were provided with information, and discussed, the use of ethics panels within Police Scotland and the relationship with wider issues of the public interest and public confidence. The Chair suggested that a data ethics representative attend the next Digital Forensics workshop.
- Members explored potential ideas on areas of deep dives, including data and ethics.

The committee thanked DCC Taylor for the very useful presentation and discussion. The Committee **RESOLVED** to:

- **NOTE** the report and accompanying papers

10. AUDIT COMMITTEE FORWARD PLANNING

10.1 OVERVIEW AND LESSONS LEARNED FROM DELIVERY OF 19/20 AUDIT PLAN

The Committee **RESOLVED** to:

- **NOTE** the report.

10.2. INTERNAL AUDIT FORWARD PLANNING

EYoung referred to the report which presented the first draft of the new 3 Year Strategic Internal Audit Plan for the period 2020-2023, highlighting:

- A new audit needs assessment was carried out, which included consideration of key risks, known issues, business plans, projects and a review of the recently refreshed audit universe to ensure all key processes have been subject to audit on a cyclical basis.
- Engagement with management across both SPA and Police Scotland had taken place to seek initial views and suggestions regarding potential areas of focus.

In discussion the following matters were raised:

- Members gave extensive feedback on the proposed plan suggesting the importance of optimising the timing of audits, avoiding fragmentation of strategic programmes into separate audits and the wish to consider better alignment with other sources of assurance and scrutiny such as HMICS.
- Specific topics and timings were discussed including the scope of the Brexit planning audit and whether force reserve should be included. Members suggested staff training and recruitment and retention be pushed back due to the dependency on the Strategic Workforce Plan. Instead, Members suggested that staff wellbeing, employee engagement and, data protection and retention are brought forward. Members felt that there was limited value in undertaking a fleet audit so soon after the approval of the Fleet Strategy.
- LBrown undertook to work with Internal Audit colleagues to revise the draft plan for year 1 and share with members by correspondence, with a view to recommendation for the March Board meeting. She suggested that future years are discussed through a Board development day.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

LBrown to work with Internal Audit colleagues to revise the draft plan for year 1 and share with members by correspondence, with a view to recommendation for the March Board meeting.

20200130-AUD-004

10.3. AUDIT COMMITTEE WORKPLAN

SCOTTISH POLICE
AUTHORITY

The Committee **RESOLVED** to:

- **NOTE** the report.

AUDIT, RISK AND ASSURANCE COMMITTEE

06 May 2020

Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Wednesday, 06 May 2020 via tele-conference

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

In attendance: Police Scotland (PS)
Deputy Chief Officer (DCO) David Page
Assistant Chief Constable (ACC) Alan Speirs
James Gray, Chief Financial Officer
Fiona Miller, Enterprise Risk Manager

Scottish Police Authority (SPA)
Lynn Brown, Interim Chief Executive
Graham Stickle, Risk and Policy Specialist
Lindsey Davie, Information Management Specialist (Item 7)
Carol-Anne Hilley, Records Manager (Item 7)

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

Scott Moncrieff
Gary Devlin, Relationship Partner
Elizabeth Young, Head of Internal Audit
Paul Kelly, Business Technology and Consulting

CIPFA
Stuart Fair (Item 14)

HMICS (observing)
Charlie Fisher (Items 1-8)

SPA Secretariat

Karen Vallance, Committee Co-ordinator

1. WELCOME AND STANDING ITEMS

The Chair welcomed everyone to the meeting, extending a warm welcome to Charlie Fisher from HMICS and Gillian Woolman (GWoolman) from Audit Scotland.

The Committee **RESOLVED** to:

- **NOTE** no apologies;
- **NOTE** a declaration of interest from Matt Smith regarding Item 14;
- **ADOPT** the minute of the 30 January 2020 meeting;
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraphs 21 and 22 of the SPA Standing Orders, the Board would consider items 15-17 in private for the reasons set out on the agenda.
- **NOTE** the Internal Audit Plan, Risk Framework, Excellence Framework and SPA Corporate Plan was discussed and approved at the Authority meeting in March 2020.
- **NOTE** that since the last Committee, Members had approved Internal Audit assignment plans for Data Protection and Retention.

2. PROJECT PLAN FOR PREPARATION OF ANNUAL ACCOUNTS

James Gray (JGray) referred to the paper which updated Members on the plan in place to deliver the draft Annual Report and Accounts by 22 June 2020, highlighting that the finance team continue to follow a project management style to prepare the annual report. Arrangements are in place to make sure work continues to be on track during the current lockdown arrangements and all key milestones have been met.

In discussion the following matters were raised:

- Members sought more information on the coordination of the accountability report. JGray informed Members that the first draft of the report is prepared by the Finance team, with input from SPA, however the performance section is drafted by SPA. A schedule of

weekly meetings are in place to discuss progress and any issues. Lynn Brown (LBrown) also advised that the Policing Performance Committee are involved during the drafting process of the performance section.

- Members questioned whether there is a general commitment to the original dates given the current situation around COVID-19. GWoolman responded that Scottish Government are taking cognisance of the situation and there has been a relaxation of some dates for some organisations. However, SPA and Police Scotland had advised they are in a position to reach the original agreed date.

The Committee **RESOLVED** to:

- **NOTE** the update

3. COVID-19 IMPACT

3a. OVERALL SPA APPROACH

To open Item 3, the Chair advised she felt it appropriate as a matter of due process to publically document the Covid-19 impact on SPA and Police Scotland from an audit, risk and assurance perspective, although recognising that much of the information provided was already in the public domain.

LBrown referred to the report which provided Members with an overview of the overall SPA approach to Covid-19. She provided a summary of the priorities and confirmed that the Independent Advisory Group would be reporting to the Authority.

GWoolman noted Audit Scotland welcomed the reports on Covid-19 being included within Committee business. Gary Devlin (GDevlin) noted it was a comprehensive response.

The Committee **RESOLVED** to:

- **NOTE** the position

3b. COVID-19 RISK MANAGEMENT

ACC Alan Speirs (ACCSpeirs) referred to the report which provided an overview of the Police Scotland response to Covid-19, summarising the ongoing and changing demands and challenges faced by Police Scotland and the key risks and ongoing activity to address these risks. Fiona Miller (FMiller) highlighted:

- Operation Talla Risk Register currently has 42 risks.
- In addition, there is also an Operation Talla Recovery Risk Register which is managed by ACC Higgins and currently has 10 risks. The definition of Recovery is moving back to business as usual but a new business as usual.
- Work is ongoing to determine when risks become either response or recovery.
- All Operation Talla Risk Registers are closely managed through the Police Scotland Senior Management Team.

The Committee **RESOLVED** to:

- **NOTE** the position

3c. AUDIT, RISK AND ASSURANCE COMMITTEE APPROACH

The Chair referred to the paper which summarised the role of the Committee in the context of the support, oversight and scrutiny applied to Police Scotland's role during the COVID-19 emergency. She highlighted that the same report had been publically reported to the Authority meeting on 30 April 2020.

GWoolman noted the paper provided helpful clarification on governance arrangements.

The Committee **RESOLVED** to:

- **NOTE** the position

4. INTERNAL AUDIT PROGRESS REPORT

GDevlin provided a summary of the report which provided progress against the Annual Internal Audit Plan, and highlighted that work is ongoing to finalise the annual audit report. Scott-Moncrieff will liaise with LBrown on this. GDevlin also highlighted that the two ambers within Appendix 2 (progress against KPI's) were due to the impact of Covid-19.

In discussion the following matters were raised:

- With regard to the non-pay expenditure report, Members questioned if there was anything that the Committee should be aware of at this point. GDevlin responded that the previous Non-Pay Expenditure report identified several control weaknesses and Police Scotland have been engaged in work to address these control weaknesses.

However, it is constantly changing due to the dynamic environment of policing therefore completing the report in a way which captures progress and provides reassurance is challenging.

- With regard to the Cyber report, GDevlin confirmed that the report date would be met.
- Members discussed how Internal Audit could support and assist Police Scotland and SPA during the Covid-19 crisis. GDevlin observed that police forces in general were shown to be excellent in crisis management however this sometimes results in new expenditure and can impact on governance processes. Internal Audit has a role to play in reporting how that expenditure is being managed and ensuring the governance structures have proper stewardship over these payments. It was agreed there was scope for adjustment of the Internal Audit plan to respond to COVID 19 developments.
- Nevertheless Members noted their disappointment that the Demand and Productivity Report had not been completed, given the identified importance that it align with Strategic Workforce Planning. GDevlin agreed but advised that as all demand and productivity staff are now working on Covid-19 which is essential, it is the right outcome. David Page (DPage) informed Members of the essential Covid-19 related work currently undertaken by the department, highlighting that they were building a new data process for the new legislation which in turn is provided to Scottish Government for planning purposes.

The Committee **RESOLVED** to:

- **NOTE** the position

5. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS

GDevlin provided an overview of the paper which summarised management progress in completing management actions arising from Internal Audit reports. He highlighted that completion of a number of actions has been impacted by Covid-19.

In discussion the following matters were raised:

- Members sought further information on any trend analysis over the last 12 months. GDevlin identified 3 themes: the IT challenges of replacing manual working, the fact that so many of

recommendations had an HR dimension, particularly identifying issues of capacity, and the headwinds the Police were facing.

- With regards to actions past their due date, Members noted there were many with a revised timescale of July 2020 and questioned if Police Scotland were optimistic on reaching them. DPage observed that historically Police Scotland were not good at responding to actions. However, the organisation has built an audit capability and multiple Risk Registers which has helped prioritise work. Any date which seems overly optimistic is challenged but he was content with the direction of travel. DPage added that work in this area will be monitored closely as the organisation moves to a new business as usual.
- Members questioned if the revised timescales could be revised again and tightened. DPage answered that individual SRO's would be written to and asked whether a delay was required and, if so, a rationale was required to be put in writing. These responses would then be discussed with Internal Audit. GDevlin added that any agreed revised timescales would be reported at the next meeting.

The Committee **RESOLVED** to:

- **NOTE** the update

6. POLICE SCOTLAND AUDIT AND IMPROVEMENT TRACKER Q4 UPDATE

ACC Alan Speirs (ACCSpeirs) referred to the report which provided the Committee with an update of current open recommendations from all audit and improvement activity, highlighting that 42 dates had been missed as a consequence of Covid-19 work.

In discussion the following matters were raised:

- ACCSpeirs felt that the issues were less about capacity and resilience but that the last few months had been unprecedented with regard to Covid-19 and as such, work was continuing to reach a new business as usual.
- Members referred to the recommendations which related to disaster recovery and questioned whether there had been any lessons learned from current experiences. ACCSpeirs informed Members that a team had already been established to look at lessons learned.

- The Committee Chair noted that the addition of a 'Covid-19 impact' rag status on the trackers was very helpful.
- With regard to the HMICS report on Online Child Sexual Abuse, ACCSpeirs confirmed that Police Scotland were on schedule to respond to the recommendations.
- The Committee Chair noted the difference between internal audit reports, which included management actions, and HMICS published reports with recommendations where management subsequently considered an appropriate action plan. As the Committee has no sight of the action plan that meant it was hard to judge progress. ACCSpeirs agreed that the information provided did not provide content for Members to track progress. Charlie Fisher confirmed it seemed sensible for HMICS to speak to SPA and Police Scotland regarding responses to recommendations.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

SPA to meet with HMICS and Police Scotland regarding responses to recommendations from HMICS reports and how progress can be monitored. Meeting to be arranged.

20200506-AUD-001

7. SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

LBrown referred to the report which provided an update on current open recommendations from all SPA audit and improvement activity and provided a summary of each appendix. She highlighted that the SPA Improvement Plan tracker was being reported to the Audit, Risk and Assurance Committee for the first time.

In discussion the following matters were raised:

- Members agreed that it was good to see all areas being reported in the format provided.
- GDevlin advised that last year Internal Audit provided separate opinions with regards to the control environment for Police Scotland and the SPA. The information provided in the report would close the gap and should result in an unqualified internal audit.

- G Woolman added that she welcomed the manner in which some recommendations are being addressed.

The Committee **RESOLVED** to:

- **NOTE** the report

8. INTERNAL AUDIT REPORT: STRATEGIC WORKFORCE PLANNING

G Devlin referred to the report highlighting that the audit did not provide the desired level of assurance that Police Scotland are on schedule to produce a robust Strategic Workforce Plan by November 2020. He provided a summary of the key findings and recommended areas of improvement in the paper.

In discussion the following matters were raised:

- D Page advised Members of the internal governance route, confirming that Jude Helliker is the SRO with management responses reported through the Internal Audit Board, People Board, Change Board and lastly, the Senior Leadership Board. He advised that the Chief Constable is taking personal interest in the management responses and work taken to address them.
- During discussion on Control Objective 2, Members agreed that the management response did not fully address the recommendation. D Page advised Members that a Strategic Workforce Oversight Board had been established by DCC Taylor in which there is representation from Scottish Government and the SPA Board and others. The Committee Chair requested Police Scotland management consider the Committees reflections that the management action proposed does not address the recommendations and risk of capacity and key person risk.
- Members questioned how long the Workforce Planning and Design Manager was contracted for. D Page confirmed that the Workforce Planning and Design Manager is a permanent member of staff. This removes the risk of contractor but he acknowledged it does not remove the risk of a single point of contact.
- During discussion on Control Objective 4, the Committee Chair noted that focus as appeared from the report is on divisional plans and felt the apparent absence of central services was a significant area of concern. D Page responded that this had been discussed

since the audit by senior management who acknowledged that the report focuses heavily on divisional plans; however, this is only one of three major components. The second component includes top down areas such as cyber capability and digital services; and the third component is corporate services. The Committee agreed that these areas needed to be addressed within the plan.

- With regard to section 4.1 on the production of Minutes, Members were of the opinion that the recommendation could be responded to fairly swiftly and questioned the due date of September 2020. DPage agreed to review the timeline.
- With regard to Control Objective 7, the Committee Chair noted that the due date was April 2021 and questioned whether there *were* any interim steps. DPage advised he anticipated there would be interim milestones so that progress can be measured. He would confirm.
- Members also raised concern that the Demand and Productivity Unit audit was delayed and noted it would have been beneficial to review together with the Strategic Workforce Planning audit.
- In closing, Members agreed with the view of Internal Audit that the audit did not provide the desired level of assurance that Police Scotland are on schedule to produce a robust Strategic Workforce Plan by November 2020.
- As Strategic Workforce Planning is a standing item at the Resources Committee, Members agreed to immediately refer the Internal Audit report back to the SRO for further consideration, and refer the whole report with reference to the ARAC concerns to the Resources Committee in June (and a recommendation that the SRO attend). Members agreed auditors suggestion that it would useful for Internal Audit representatives to attend the Resources Committee. If there is not satisfactory progress by the next Audit, Risk and Assurance Committee in July 2020, it will be formally escalated to the Board.

The Committee **RESOLVED** to:

- **NOTE** the report
- **REFER** the report to the Resources Committee in June 2020 as minuted
- **AGREE** the following actions:

David Page to confirm timeline with respect to control objective 4.1

AUD-20200506- 02

David Page to confirm whether interim milestones are in place in respect of control objective 7.

AUD-20200506- 03

9. INTERNAL AUDIT REPORT: TRANSFORMATIONAL CHANGE

Paul Kelly (PKelly) referred to the report and provided a summary of the key findings and areas of improvement noted within the paper.

In discussion the following matters were raised:

- The Committee sought further information on the methodology and governance used for benefit realisation. DPage advised that Andrew Hendry (Chief Digital and Information Officer) is now responsible for the portfolio to oversee benefits realisation and all work had been reported through the Change Board.
- In response to questions on timescales, DPage confirmed that timelines were realistic and all recommendations would be delivered on time.

The Committee **RESOLVED** to:

- **NOTE** the report

10. INTERNAL AUDIT REPORT: RELOCATION COSTS

Elizabeth Young (EYoung) referred to the report and provided a summary of the key findings and areas of improvement noted within the paper. She stated that SPA and Police Scotland had confirmed due dates were achievable. She observed that actions already being undertaken to approve new procedures would address the issues raised.

In discussion the following matters were raised:

- GWoolman advised the Committee that Audit Scotland would be looking to determine what recommendations from a previous review were implemented. GDevlin added that the report reflected all Audit Scotland recommendations which had not been complete.
- Members agreed the number of weaknesses identified in the report were concerning.

The Committee **RESOLVED** to:

- **NOTE** the report.

11. INTERNAL AUDIT REPORT: PRODUCTIONS

EYoung referred to the report and provided a summary of the key findings and areas of improvement in the report. She stated that clarity was required on the revised business plan.

In discussion the following matters were raised:

- Members observed that while ongoing project performance is reported by the Chief Constable at Authority Meetings, progress on productions has not been specifically mentioned. EYoung acknowledged that the reference to reporting by the Chief Constable within the report could be made clearer.
- DPage advised Members that the organisation is keen to progress the project, however funding is an issue. Problems are consistently being addressed although the root cause is not.
- The Committee discussed the potential changes to productions in respect to the new normal following Covid-19 and the much wider potential for greater reliance on digital technology, which called into question whether this was now in fact a project that should proceed as envisaged, or required a wholly different approach. The Chair noted that the project may potentially be a topic for future discussion at full Authority level.

The Committee **RESOLVED** to:

- **NOTE** the report.

12. AUDIT SCOTLAND PROGRESS REPORT

Pauline Gillen provided a summary of the report which provided an update on audit progress since the last Committee on 30 January. She highlighted:

- Control and interim work commenced in January before lockdown measures were introduced. However, there have been some delays in completing some elements of planned work due to restricted measures in place for Covid-19. However, regularly engagement continues with Police Scotland via tele-conference.

- The challenge in finding an appropriate IT solution to enable data sharing had provided additional problems due to the current working conditions. Discussions were ongoing to establish technical requirements to resolve the matter and Audit Scotland were pleased with the work done by LBrown to address the issue.

GWoolman added that the Auditor General had attended the Public Audit and Post-Legislative Scrutiny Committee on 5 May to give evidence on the impact of Covid-19 on Audit Scotland's work. Thereafter Audit Scotland had published a statement on their own Covid-19 response and GWoolman advised she would send an online copy to LBrown for onward circulation.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

Gillian Woolman to circulate Audit Scotland online statement to Lynn Brown for circulation to Members.

AUD-20200506- 04

13. COMMITTEE GOVERNANCE

13.1 AUDIT, RISK AND ASSURANCE COMMITTEE ANNUAL REPORT

The Chair provided a summary of the report which provided an account of the Committee's activities, and offers the Committee's view of the internal control environment, to assist with the preparation of the Annual Governance Statement. Members agreed the report and the Chair confirmed that the paper would be presented to the SPA Board

GDevlin stated that Internal Audit welcomed the report and suggested consideration be given to including the CIPFA report (the following item) when presenting to the Authority.

The Committee **RESOLVED** to:

- **AGREE** the report.

13.2 AUDIT, RISK AND ASSURANCE COMMITTEE WORKPLAN

The Committee **RESOLVED** to:

- **NOTE** the current workplan , although this may be adjusted in light of COVID19 and other developments

14. CIPFA BENCHMARKING REPORT

Stuart Fair (SFair) provided an overview of the report, summarising the outcome of the Police Scotland CIPFA Five Star Financial Management Model Assessment undertaken in autumn 2019. He drew Members attention to the specific strengths and areas of improvement identified. Comparing to other command and control organisations, he confirmed that Police Scotland's outcome was strong.

JGray added that Police Scotland are now working on an action plan to deliver the recommendations, highlighting that the restructure of the Finance Department allows the capability to take things forward.

In discussion the following matters were raised:

- The Chair thanked SFair for the presentation, noting the report was an excellent read in terms of substance. She commended the results, including the endorsement of the quality of internal financial management now achieved. The Committee noted the weaknesses around financial resilience, which were consistent with the analysis by Audit Scotland, SPA and others.
- An update report on the action plan for early 2021 should be added to the Committee work plan.
- G Woolman and G Devlin both agreed it was helpful to have sight of a comprehensive report.
- L Brown added it was heartening to see how well the Police Scotland finance team were doing and congratulated D Page, J Gray and their teams.

The Committee **RESOLVED** to:

- **NOTE** the report.

AUDIT, RISK AND ASSURANCE COMMITTEE

16 July 2020

Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Wednesday, 16 July 2020 via video-conference

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

In attendance: Police Scotland
Deputy Chief Constable Fiona Taylor (Item 1 - 3)
Assistant Chief Constable Alan Speirs
James Gray, Chief Financial Officer
Jude Helliker, Director of People and Development (Items 1 - 3)
Tom McMahon, Director of Strategy and Analysis (Items 1 - 3)
Andrew Hendry, Chief Digital and Information Officer
Fiona Miller, Enterprise Risk Manager

Scottish Police Authority
Lynn Brown, Interim Chief Executive
Graham Stickle, Risk and Policy Specialist
Lindsey Davie, Information Management Specialist (Item 4)
Carol-Anne Hilley, Records Manager (Item 4)

Forensic Services
Craig Donnachie, Head of Quality (Item 3)

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

Scott Moncrieff
Gary Devlin, Relationship Partner
Paul Kelly, Business Technology and Consulting

Andrew Diffin, Assistant Manager

HMICS (observing)

Dave Hair

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 06 May 2020 meeting, with the following amendments:
 - Pauline Gillen job title amended to 'Senior Audit Manager'
 - Item 12 title amended to 'Audit Scotland Progress Report';
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraphs 21 and 22 of the SPA Standing Orders, the Board would consider items 7-13 in private for the reasons set out on the agenda.
- **NOTE** Item 6 would be deferred for further discussion.

2. STRATEGIC WORKFORCE PLANNING UPDATE REPORT

The Chair reminded Members that at the previous Committee, Members raised concern around the scope of planning, particularly for corporate services, including cyber-capability. Jude Helliker (JHelliker) advised that it had been considered that corporate services would be incorporated into SWP at the aggregation stage as the Transforming Corporate Support Services (TCSS) Programme will be eliciting information to populate the plan. Therefore, the team are working closely with Tom McMahon. The TCSS programme board has been re-established under a new terms of reference to include middle office and business support units to allow a

consistent approach. She also confirmed the Cyber strategy is in development and will be incorporated at the aggregation stage (stage 10).

In discussion the following matters were raised:

- Members sought assurance on the scoping of what is the cyber requirement JHelliker responded that stage 5 has been completed and signed off which includes significant issues around cyber capacity and the need to grow it. It will be scrutinised further under stages 8 and 9 and will be progressed further during aggregation (stage 10). JHelliker noted she was confident that all issues would be covered within the agreed timescales.
- DCC Fiona Taylor (DCCTaylor) confirmed she shared that confidence in the work being progressed and the robust internal governance arrangements. She stated she had significant confidence in the Senior Management Team to deliver the plan.
- Gary Devlin (GDevlin) advised Members he had attended the Resources Committee where the Internal Audit report had been thoroughly reviewed. He urged caution at the timeframe reduction for stage 11, which Members noted. He felt that it was appropriate for ARAC members to take management assurance as it stands and this looked comprehensive to him
- With regard to Control Objective 3, Andrew Diffin (ADiffin) confirmed that the action had been agreed as closed as evidence has been received.
- Members noted that a Strategic Workforce Planning update is on the Agenda for the next Resources Committee scheduled in August. There is also a Resources Committee workshop scheduled for October where Members will be taken through an early draft.

The Committee **RESOLVED** to:

- **NOTE** the update in light of the discussion

3. INTERNAL AUDIT REPORTS

3a. DEMAND AND PRODUCTIVITY

GDevlin referred to the report and provided a summary of the areas of good practice and areas for improvement. He confirmed Police Scotland management have accepted all actions and emphasised the importance

for the resource allocation model to join up with the SWP, there currently being a disconnect

In discussion the following matters were raised:

- The Chair noted she felt the report highlights issues of wider application around data strategy, data governance and data quality
- Members emphasised, as with SWP, how crucial it was for the project to roll out beyond Local Policing. Tom McMahon (TMcMahon) responded that work was needed to develop beyond Local Policing however Covid-19 impact had effective capacity. The Internal Audit Report will be used as evidence to secure additional support. He further advised data is not as in-depth in specialist areas and there are still steps to be taken to develop these. Work so far in Local Policing has proved the concept of having an in-house capacity to do demand analysis. TMcMahon confirmed he was confident the unit would develop proxies for Strategic Workforce Planning.
- Members queried the basis for future modelling. TMcMahon confirmed that work is heavily reliant on historic data. Seasonal patterns have assisted Local Policing planning and work continues to look at data from a range of areas including crime incidents, warrants, missing persons and abstraction. ADiffin noted that Control Objectives 2 addresses these issues.
- Members sought more information on the relationship between demand and cyber capacity. TMcMahon confirmed that he attends the Cyber Strategy Oversight Group and ensures the current demand picture is being fed into that strategy. It was acknowledged that cyber-crime is underreported and there is a shortage in the skills required, therefore there could be fundamental change in the working model once there is a clearer picture on demand and capacity.

The Committee **RESOLVED** to:

- **NOTE** the position in light of the discussion

3b. NON PAY EXPENDITURE

ADiffin referred to the report and provided a summary of the areas of good practice and areas for improvement. He confirmed that the findings relate to already open and outstanding actions. GDevlin added Internal Audit recognised it was a fast moving area.

In discussion the following matters were raised:

- James Gray (JGray) acknowledged there was a significant amount of work in procurement, and the longest implementation timespan was for the purchase to pay system. Whilst a number of items remain outstanding from 2016/17, a lot of work has been undertaken to address them for Internal Audit re-assessment in Quarter 4.
- ADiffin confirmed that the project, if implemented as planned, should address the majority of control weaknesses identified, with the minority being a couple of elements of detail on implementation, as opposed to fundamental design issues.
- Gillian Woolman (GWoolman) noted Audit Scotland welcomed sight of the report. She confirmed their audit approach is designed using the Audit Scotland interim work and the work and gradings provided by Internal Audit.
- GDevlin agreed future reports would include detail on risk register impact of both Police Scotland and SPA.
- DCCTaylor confirmed that the Police Scotland internal audit team have oversight of all reports, management responses and timescales. Any contentious Audit reports are brought to the internal Audit and Risk Board.
- Members acknowledged the significant progress made.

The Committee **RESOLVED** to:

- **NOTE** the position

3c. ANNUAL REPORT 2019/20

GDevlin referred Members to the report, highlighting there had been no significant changes since Members considered it at the meeting on 16 June 2020.

The Chair confirmed at the previous meeting, Members recognised the basis on which GDevlin had arrived at the Internal Audit Opinion in relation to SPA and Police Scotland.

Lynn Brown (LBrown) agreed the opinions provided were fair. She thanked Internal Audit for changing their timeframe to allow the opinion to be included within papers provided to Audit Scotland.

The Committee **RESOLVED** to:

- **NOTE** the report

3d. DATA PROTECTION AND RETENTION

Paul Kelly (PKelly) referred to the report and provided a summary of the areas of good practice and areas for improvement. The report noted Police Scotland were working well in the area however SPA required more resource.

In discussion the following matters were raised:

- Members felt it unusual that one specific incident was highlighted within the report. PKelly responded that it was highlighted to detail the risk as it may have had to be reported to the Information Commissioners Officer. LBrown confirmed there were no financial implications of this incident. Craig Donnachie (CDonnachie) assured Members that the incident was not typical behaviour and noted that more context on the incident could have been provided.
- ACC Alan Speirs (ACCSpeirs), as force SIRO, noted he welcomed the report and it would be used to strengthen the approach taken, especially during the current period of remote working.
- The Chair welcomed the focus on retention and destruction within the report.

The Committee **RESOLVED** to:

- **NOTE** the position

4. AUDIT AND IMPROVEMENT PROGRESS

4a. INTERNAL AUDIT PROGRESS REPORT

GDevlin provided a summary of the report which provided progress against the Annual Internal Audit Plan, and highlighted that Internal Audit are on track to complete the plan.

As only one Internal Audit Report will be brought to the September Committee, the Chair suggested a deep dive for risk management be on the Agenda.

The Committee **RESOLVED** to:

- **NOTE** the position

4b. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS

ADiffin provided a summary of the report, highlighting that the impact of Covid-19 has meant that a number of actions are either late or outstanding. Therefore, many now have a revised date.

In discussion the following matters were raised:

- LBrown noted it was essential to deliver all actions and she would work with the Deputy Chief Officer and GDevlin to ensure delivery.
- The Chair acknowledged that the number of actions was low compared to previous years however there was still a risk in not completing them.
- GDevlin confirmed monthly meetings with ACCSpeirs and JGray take place and Internal Audit attend the Police Scotland internal Audit and Risk Board once or twice a year.

The Committee **RESOLVED** to:

- **NOTE** the position

4c. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q1

ACCSpeirs provided a summary of the paper which provided Members with an update of current open recommendations from all audit and improvement activity. He drew Members attention to the open and high risk recommendations and those which had been missed due to Covid-19 impact.

In discussion the following matters were raised:

- ACCSpeirs confirmed that the impact Covid-19 is reassessed multiple times a week through the Strategic Oversight Board which is chaired by the Chief Constable. He confirmed a continual improvement group was in place to assist movement into a new Business As Usual.
- Dave Hair (DHair) confirmed that discussions between Police Scotland, SPA and HMICS continue on reporting HMIS recommendations. The complexities of such reporting were acknowledged. Members welcomed the discussions and looked forward to seeing proposals

The Committee **RESOLVED** to:

- **NOTE** the position

4d. SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

Graham Stickle (GStickle), Lindsay Davie (LDavie) and Carol Anne Hilley (CAHilley) provided a summary of the report which included an update on current open recommendations from all SPA audit and improvement activity. LDavie specifically highlighted the ICO tracker, noting that, due to the Covid-19 impact, the team were unable to audit recommendations noted as complete so these had been left as partially complete.

In discussion the following matters were raised:

- With regards to the ICO recommendations, Members were advised some are legal so have to be implemented, however, as ICO do no check up on recommendations there is scope to amend the management plan. LDavie suggested a dip sample take place to provide a level of confidence.
- LBrown advised the new organisational design should help alleviate capacity issues within Information Management.

The Committee **RESOLVED** to:

- **NOTE** the position

5. AUDIT SCOTLAND INTERIM REPORT

Pauline Gillen (PGillen) provided a summary of the report highlighting a number of areas within payroll that still required improvement. She also confirmed Audit Scotland were confident that the proposed management actions would progress matters. Further testing of payroll would be undertaken.

PGillen raised a concern that certain hard copy information could not be received, due to Covid-19 and this would have an impact on Audit Scotland completing the annual audit. LBrown confirmed she would liaise with JGray to ensure Audit Scotland receive all hard copy information required. The Committee **RESOLVED** to:

- **NOTE** the update
- **AGREE** the following action:

Lynn Brown to liaise with James Gray to ensure Audit Scotland can receive all hard copy information required.

20200716-AUD-001

It was agreed Item 6 would be deferred for further discussion.

AUDIT, RISK AND ASSURANCE COMMITTEE

15 September 2020

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

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.

20200929-AUD-001

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