



Meeting	Audit, Risk and Assurance Committee
Date	6 February 2025
Location	Online
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	Appendix A – SPA Corporate Best Value progress Appendix B – SPA Forensic Services Best Value progress

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

- 2.1 The 2024 HMICS Inspection of the Authority, whilst not a Best Value audit, considered the SPA's Best Value self-assessment in detail.
- 2.2 SPA Corporate staff had considerable learning from this experience which will help with the forthcoming audit and this learning has been shared with colleagues in Forensics and Police Scotland. SPA Corporate staff have formally presented to senior police officers and staff on their experience.
- 2.3 The approach in the current financial year is consistent across SPA Corporate and SPA Forensic Services, with SPA Corporate staff supporting and working closely with Forensics throughout the year.

SPA Corporate Update

- 2.4 Full detail of progress is included at **Appendix A**.
- 2.5 Following the 2024 HMICS inspection the Authority is focused on continuous improvement by addressing the areas for development.
- 2.6 These have been incorporated into the SPA's Annual Delivery Plan, with progress monitored and reported as part of that plan. Staff have met with HMICS to agree expectations for the closure of the single recommendation from this review.
- 2.7 Two deep dive reviews of 'performance management' and 'equalities' have been completed this year with some new actions included in the SPA Annual Delivery Plan for the current year and next year.
- 2.8 Given the recent inspection and detailed self-assessment work undertaken, SPA Corporate is currently updating and rolling forward its assessment.

SPA Forensic Services

- 2.9 Forensic Services have continued to progress work to undertake a self-assessment of Best Value. This initiative is nearing completion, and Forensic Services are on track to have a full self-assessment package prepared in advance of HMICS and Audit Scotland starting their Best Value review.
- 2.10 Indicative results of the Best Value self-assessment as well as a progress update is provided in **Appendix B**.
- 2.11 The self-assessment has considered 87 indicators across seven Best Value themes.
- 2.12 The self-assessment highlights areas of good practice, as well as areas where further improvements can be made. Forensic Services have self-assessed full compliance with 65 (75%) of indicators and partial compliance with 18 (21%) of the indicators where further improvements can be made. Four indicators (4%) were not applicable to Forensic Services.
- 2.13 Work is underway to prepare a full package of evidence to support HMICS and Audit Scotland to undertake their review. This package will include a full assessment against each Best Value indicator, complimentary evidence, case studies and a historical narrative of the continuous improvement that has taken place within Forensic Services.
- 2.14 In the future, the Best Value self-assessment will be embedded into the organisation and will be subject to an annual light touch refresh. This will allow an up-to-date picture to be made of how the organisation is performing against the Best Value criteria.

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

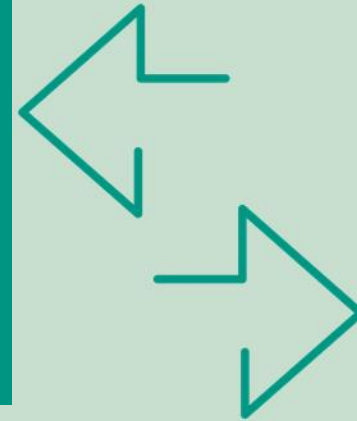
Members are requested to discuss and note the contents of this paper

Appendix A

SPA Corporate

Best Value progress

February 2025



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Overview of approach

The SPA has an established approach to demonstrating Best Value and supporting continuous improvement. This has developed over the last three years and was recently tested by HMICS with a positive outcome. Whilst responding to their identified areas for development, no significant changes in approach are required.

Authority's approach to Best Value / continuous improvement

The first SPA Best Value self-assessment was reported to ARAC in 2021. Since then, an annual self-assessment using the Best Value guidance for Accountable Officers has been conducted and reported to ARAC. The self-assessment identifies areas for further 'deep dive' activity as well as identifying improvements or actions which are added to the SPA business plan.

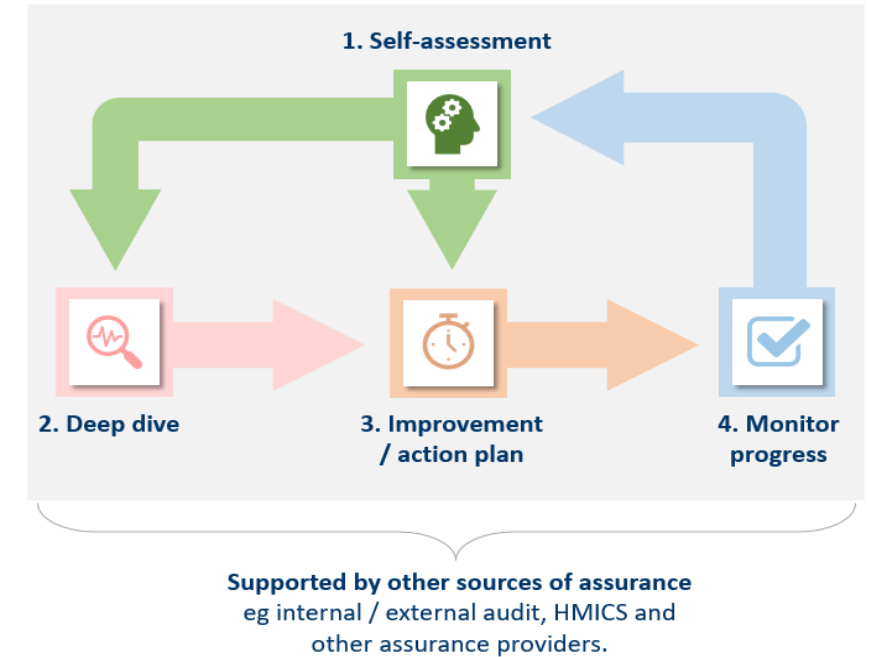
The 2024 HMICS inspection of the Authority used the most recent Best Value self-assessment as the basis for a significant part of the review.

HMICS reported positively on the arrangements in place noting that:

- the evaluation was "detailed, well evidenced, and conducted effectively".
- "the SPA has a strong commitment to self-evaluation to support improvement."
- the evaluation was "carried out effectively, involving staff and using appropriate statutory guidance".
- there was "transparency in reporting its approach and results and demonstrating clear ownership of the outputs".

SPA corporate staff have shared this experience with Forensic Services and Police Scotland and have been supporting the work within Forensics.

Figure 1: SPA Corporate approach to demonstrating Best Value



Progress during 2024/25

During the current year the Authority has focused on specific areas of continuous improvement. This included addressing findings from the HMICS inspection and undertaking further Best Value deep dive exercises.

Apr – Jun 24

HMICS Strategic Inspection of the SPA

The initial focus of this financial year was supporting the HMICS strategic review of the SPA. This review was published in June 2024. Since then, the SPA has incorporated the areas for development identified in our service plan with progress reported quarterly to ARAC.

Aug – Nov 24

Best Value – Deep Dives

Two Best Value deep dive exercises have been undertaken during the year – performance management and equalities. These themes were identified as requiring some development in the last overall assessment. This work has been completed and the findings are shown on the following pages.

Jan – Mar 25

Annual Assessment

The SPA is currently carrying out an update of the full self-assessment completed in the previous year. Given the detailed exercise undertaken last year combined with the HMICS inspection this assessment will be a lighter touch. It's a refresh and update of the previous work, rather than a full bottom-up assessment. This refresh will reflect:

- progress on HMICS's areas for development;
- findings from the deep dive work; and
- other developments from the previous year.

This will be completed by the end of the financial year and reported to the May ARAC. This annual exercise is intended to be the main support provided to HMICS / Audit Scotland for the forthcoming Best Value audit.

Deep dive – performance management

The SPA Corporate established a **Performance Working Group** with representation from different functions of the organisation to drive forward improvements in this area following the self-assessment.

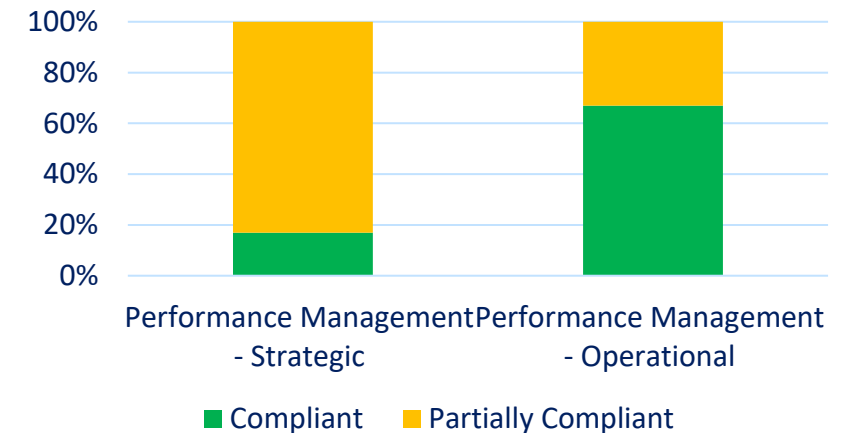
The SPA Corporate self-assessment 2023/24 highlighted full compliance against one of the Strategic Performance Management indicators (17%) and development areas against the other five indicators. The assessment also showed full compliance against four of the six Operational Performance Management Indicators (67%).

The Performance Working Group took the approach of revisiting each of the Performance Management Best Value indicators to consider in more detail what actions could be taken to support continuous improvement. They took on responsibility for progressing these actions as well as identifying new actions to be included in the next iteration of the delivery plan for SPA Corporate.

The Performance Working Group have made good progress with some examples of developments against this theme being:

- The formal Lessons Learned model now being in place, providing a more structured approach to capturing continuous improvement
- SPA Corporate is making better use of benchmarking, a detailed update on this was brought to ARAC in August 2024
- Corporate Performance Scorecard is now being published on the website
- The ARA has further improved with separate performance reporting and enhanced accessibility via use of accessible data tables

Performance Management Assessment
2023/24



During the full refresh on the Best Value themes for 2024/25 scoring will be reassessed but the Performance Working Group have already indicated confidence in improving scores for the performance management indicators.

Deep dive – equalities

The SPA has established an **Equalities and Duties Working Group** to complete the deep dive activity, progress our equalities actions and ensure that the Authority continues to achieve all our equalities obligations.

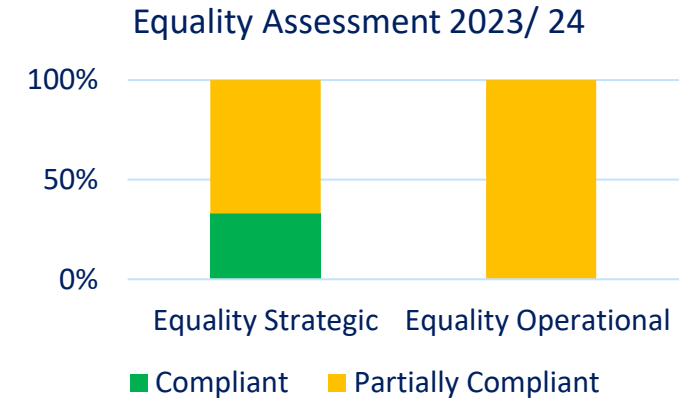
The SPA Corporate self-assessment in 2023/24 concluded full compliance with one strategic indicator and partially compliance with two. Partial compliance for all five operational indicators was noted.

To support the deep dive activity the best value self-assessment findings combined with the Equality and Human Rights Commission guidance have been used.

Good progress has been made in this area with many actions and AFI's already having been completed. Some examples of developments under this theme include:

- The establishment of the Equalities and Duties Working Group
- New SPA Corporate website launched with enhanced accessibility features
- Plain English training delivered to all staff within SPA Corporate
- The Authority now has an Equalities Champion Board Member, supporting implementation of Equality Outcomes.

A full update on how this work impacts scoring will be reported to the May ARAC.



The Equalities and Duties Working Group will continue to progress all actions via their work plan with all actions expected to be completed by financial year 2025-2026.

With the work already undertaken and planned in this area, when the reassessment of the scoring is completed as part of the 2025 review the expectation is improved compliance.

Forward look

The SPA is focused on completing its own annual review as well as directly supporting Forensic Services and closely following the progress of Police Scotland. The SPA will continue to liaise with HMICS and Audit Scotland on their planning.

SPA next steps

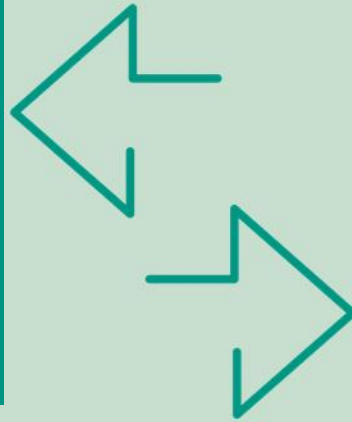
- The SPA will complete its annual Best Value assessment and report this internally and to ARAC in May 2025. Areas for continuous development will continue to be reflected in the service plan for the forthcoming years.
- SPA staff continue to directly support Forensic services in their own Best Value assessment work. In addition, staff have also been engaged with Police Scotland on their own work with the Accountable Officer seeking assurances on the arrangements in place across policing.
- The Authority will continue to engage with Audit Scotland and HMICS to agree scope and timescales for the Best Value audit and inspection.

Best Value Audit and Inspection

- Audit Scotland have confirmed to the Accountable Officer that the HMICS / Audit Scotland Best Value and Inspection of Policing in Scotland is expected to commence in April / May 2025.
- They also noted that HMICS and Audit Scotland will undertake detailed scoping work to determine the scope, approach and timeline prior to this date. Consultation will be undertaken with the Authority and Police Scotland on this scope.
- It is anticipated that the audit fieldwork will be undertaken during the summer of 2025 with the final report expected to be complete by the end of 2025,



Appendix B Forensic Services Best Value update February 2025



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Overview of approach

Forensic Services are nearing completion of the first full Best Value self-assessment. This document summarises the approach taken, provides indicative high-level findings, and outlines further materials that will be developed to support HMICS and Audit Scotland in undertaking their Best Value Review.

- In November 2024, Forensic Services outlined to the Audit, Risk and Assurance Committee (ARAC) our approach to assess and demonstrate best value. This approach is based on self-assessment using 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.
- Forensic Services have continued to progress work to undertake a self-assessment of Best Value. This initiative is nearing completion, and Forensic Services are on track to have a full self-assessment package prepared in advance of HMICS and Audit Scotland starting their Best Value review.
- To inform the Best Value self-assessment, 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 provided 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 as well as areas requiring further improvement. Additionally, several follow-up workshops were conducted to review findings and validate evidence.
- The self-assessment findings have also been considered by the Forensic Services Senior Management Team (SMT).

Progress in Numbers

- The Best Value guidance outlines the seven themes which should be considered as part of the self-assessment. For each theme there are decision-making indicators, which Forensic Services colleagues reviewed and made an assessment against
- A detailed assessment has been made and fully documents each indicator. This provides a detailed summary of how we have arrived at our conclusions. These are detailed for each indicator with a corresponding RAG status.
- An extensive catalogue of evidence supports this decision-making process.
- Combined, this information will provide HMICS and Audit Scotland with the outcome of our self-assessment, as well as the corresponding evidence of how we reached our conclusions.
- In total there are 87 indicators. The indicative results from our self-assessment is provided on the next slide.

87



Indicators considered in the self-assessment

75%

Self-assessed as compliant

14



Workshops delivered

Total number of staff involved:



46

18

Indicators identified for improvement



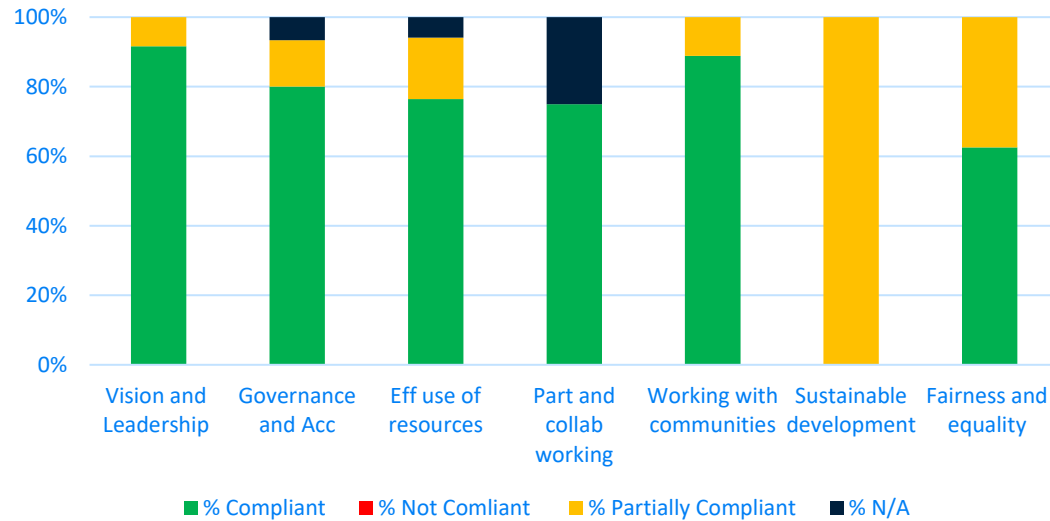
150+

Documents identified as evidence

Best Value self-assessment results

- The graph below illustrates the results of Forensic Services first full self-assessment using the Scottish Government’s guidance for Best Value.
- This summary highlights the areas in amber where improvements are required. This will allow Forensic Services to focus attention on areas where the greatest improvement can be made. Areas identified as benefiting from improvement include: Sustainable development; Fairness and Equality; and Use of Resources (particularly the use of information as a strategic asset).
- The self-assessment has highlighted that, although Forensic Services along with Police Scotland, is on track to reach Scottish Government’s net zero target by 2045, we are reliant on service back arrangements and that enhanced organisational planning and reporting should be developed.

Overall Assessment



	Has the service demonstrated compliance with BV best practice?								
	Number of descriptors	Fully Compliant		Not Compliant		Partially Compliant		N/A	
Vision and Leadership	12	11	92%	0	0%	1	8%	0	0%
Governance and Acc	15	12	80%	0	0%	2	13%	1	7%
Eff use of resources	34	26	76%	0	0%	6	18%	2	6%
Part and collab working	4	3	75%	0	0%	0	0%	1	25%
Working with communities	9	8	89%	0	0%	1	11%	0	0%
Sustainable development	5	0	0%	0	0%	5	100%	0	0%
Fairness and equality	8	5	63%	0	0%	3	38%	0	0%
Total	87	65	75%	0	0%	18	21%	4	5%

Preparation for review

Work is under way to prepare a full package that will be provided to HMICS and Audit Scotland to support their review.

This will include:

1

Master document which provides a detailed assessment against each of the indicators, RAG status, and identified improvement

2

An evidence bank for each of the Best Value themes that links to each indicator question and substantiates the self-assessment

3

A historical narrative of the continuous improvement that has taken place since the establishment of Forensic Services in 2007

4

Case studies – for specific Best Value themes

Local Government in Scotland Act 2003

**Best Value: Revised
Statutory Guidance 2020**

March 2020

 Scottish Government
Riaghaltas na h-Alba
gov.scot



Looking ahead

- This is the first comprehensive Best Value self assessment that Forensic Services have undertaken
- The Best Value self-assessment has highlighted areas where Forensics Services will concentrate continuous improvement activity. A number of improvement actions have been identified as part of the self-assessment and these will be assigned owners and progressed appropriately.
- In the future, the Best Value self-assessment will be embedded into the organisation and will be subject to an annual light touch refresh. This will allow an up-to-date picture to be made of how the organisation is performing against the Best Value criteria.
- Forensic Services will conduct deep dives on Best Value themes. This will be undertaken in line with the Best Value guidance. Future deep dives will be identified and informed by the outcomes of the joint HMICS/Audit Scotland review.
- Forensic Services will continue to work in partnership with SPA Corporate colleagues and provide updates to the Audit, Risk and Assurance Committee (ARAC).

