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SCOTTISH POLICE
AUTHORITY
 ÙGH DARRAS POILIS NA H-ALBA

Audit, Risk and Assurance Committee Workplan

MONTH		FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '25	AUG '25	SEP '25	OCT '25	NOV '25	DEC '25	JAN '26
SPA Audit, Risk and Assurance Committee Date		6 th	No mtg	No mtg	21 st	No mtg	No mtg	14 th	11 th	No mtg	12 th	No mtg	No mtg
Quarterly Reporting Period		Q3			Q4			Q1			Q2		
Quarterly Standing Items	<ul style="list-style-type: none"> Minute/ Action Log from Previous Meeting Internal Audit Update Improvement Tracker (SPA/PS) External Audit Progress Report Best Value Update (PS/SPA/FS) Risk Management (PS/SPA/FS) Workplan Review 	✓			✓			✓			✓		
Internal Audit Reports	Annual Internal Audit Report				✓								
	Implementation of change projects and realisation of the change benefits	✓											
	Estates and Asset Management				✓								
	Grant management process				✓								
	ICT				✓								
	Cash and Drug Productions and High Value Store				✓								
Bi-Annual Reports	SPA Information Management				✓						✓		
	PS Information Management				✓						✓		
	PS Cyber security update	✓						✓					

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Annual Cyclical Items	Annual Internal Audit Plan	✓											
	Annual External Audit Plan	✓											
	Draft Annual Report and Accounts							✓	✓				
	Annual Data Loss, Fraud and Theft Report (SPA/PS)							✓					
	Whistleblowing Annual Report (SPA/PS)							✓					
	Annual Review of Terms of Reference												
	HMICS Scrutiny Plan							✓					
	Evaluation of Committee Effectiveness				✓								
	Annual External Audit Report								✓				
	Integrated Assurance Report				✓								
	ARAC Annual Report				✓								
	SPA Year End Performance Assessment				✓								
	SPA Information Management Year End Review				✓								
	Accounting Policies, judgements and estimates (PS)				✓								
	Committee Priorities and Outcomes								✓				
ARAC Committee Effectiveness	✓												
Two Yearly	National Fraud Initiative (PS)							✓					
Ad hoc													

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