



Meeting	Audit, Risk and Assurance Committee
Date	6 February 2025
Location	Online
Title of Paper	Police Scotland Audit and Improvement Recommendation Tracker Update
Presented By	Chief Superintendent Vicky Watson, Head of Governance, Audit and Assurance
Recommendation to Members	For Discussion
Appendix Attached	Yes Appendix A Audit and Improvement Dashboard Appendix B Summary of High Risk Recommendations

PURPOSE

The purpose of this paper is to provide the Audit, Risk and Assurance Committee with an update of current open recommendations from all audit and improvement activity.

1 BACKGROUND

- 1.1 A report on Police Scotland's management of recommendations made by external scrutiny bodies. The report is produced on a quarterly basis for Members review. A copy of the Dashboard is available at **Appendix A**.
- 1.2 All recommendations are assessed in terms of the risk they present to Police Scotland so that we can prioritise activity. Internal Audit use the following risk grading structure and this has been applied to all recommendations within Police Scotland, regardless of whether they have been made by Internal Audit. This ensures a consistent approach is taken, allows for prioritisation and enables comparisons to be made.



Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation



High risk exposure - absence / failure of key controls that create significant risks within the organisation.



Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risk within the organisation



Low risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues

2 FURTHER DETAIL ON THE REPORT

- 2.1 Refer to Appendix A – Audit and Inspection Recommendations Dashboard.

3. FINANCIAL IMPLICATIONS

3.1 There are no financial implications in this report.

4. PERSONNEL IMPLICATIONS

4.1 There are no personnel implications in this report.

5. LEGAL IMPLICATIONS

5.1 There are no legal implications in this report.

6. REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications in this report.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications in this report.

8. COMMUNITY IMPACT

8.1 There are no community implications in this report.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications in this report.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications in this report.

RECOMMENDATIONS

Members are invited to discuss the progress detailed within the report.



Audit and Inspection Recommendations Dashboard

Reporting Period: Q3 October – December 2024

PS Management of Recommendations

The Audit Management Team Function

The Audit Management team deliver sustained excellence within Police Scotland (PS), with the primary focus on recommendation management and provide readiness assessments for critical inspections or review to ensure business areas are aware of future scrutiny and are prepared. The team are responsible for supporting business areas design improvement activity to address findings from scrutiny activity and delivering assurance to the Force Executive that findings are being addressed.

The team provide assurance that Police Scotland is sustainable and adaptable. Ensuring preparedness for future scrutiny and provide assurance that the recommendations from internal and external scrutiny are addressed, therefore risks are mitigated, and improvement outcomes are achieved.

There is currently 294 outstanding recommendations being actively managed across the organisation.

One of the key indicators monitored by the Audit function is the number of high-risk recommendations made.

Improvement Planning

- All Recommendations received are subject to detailed consideration by the business area with support from the Audit Management Team. This involves considering work already underway, dependencies that will support the improvement, achievability assessment and the internal / external collaboration required to deliver.
- This is documented in an improvement plan detailing action to be taken, with milestones, dependencies, benefits & impact, and evidential requirements.
- All recommendation and corresponding actions are added to our tracking system (4Action). This action management system provides a one-stop-shop for all recommendations, updates and closing evidence.
- The system automates reminders when target dates are approaching and users are able to see a live time picture of all their actions in one place improving ownership and accountability. It also supports decisions around prioritisation.
- We are making some enhancements to link all recommendations to the Business Plan for more effective prioritisation.

PS Management of Recommendations

Approving and Managing Delays

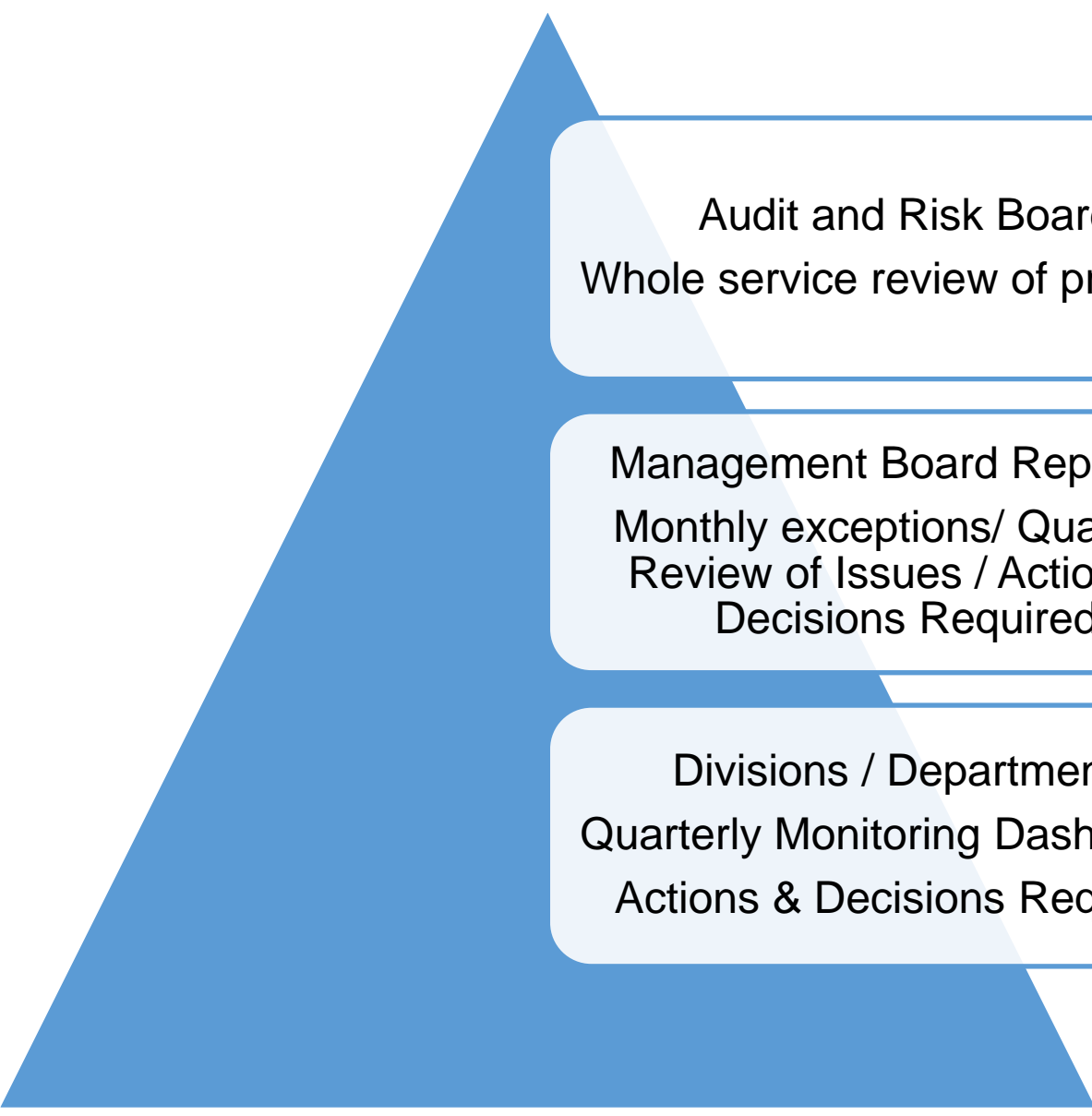
- All delays require to be approved by Divisional Commanders and Heads of Department.
- Quarterly reports are produced at different intervals throughout the governance structure as documented at Slide 3. Reporting provides a summary of progress together with issues, risks and action/decisions required to move actions along.
- We undertake quarterly reviews on individual actions or whole publications using the following criteria as part of this assessment:
 - Detailed understanding of recommendation and improvement outcome required
 - Analysis of what has been achieved to date and an assessment of progress based on milestones delivered.
 - Evaluation of actions achieved/milestones delivered and assessment of impact to date.
 - Evaluation of resource (people and physical) requirement to establish if requirements are realistic to allow delivery.
 - Strategic alignment to other workstreams.
 - Evidence required and evaluation of next steps.
 - Evaluation of revised timelines based outstanding work and resource requirements

Closure of Recommendations

All closures are independently assessed by the audit body.

Recommendations do not get discharged unless they show (through supporting evidence) the changes made and their impact.

Governance Structure



Audit and Risk Board
Whole service review of progress

Management Board Reporting
Monthly exceptions/ Quarterly
Review of Issues / Actions &
Decisions Required

Divisions / Departments
Quarterly Monitoring Dashboards
Actions & Decisions Required



Escalation Route by Audit Management Team

Escalation Criteria

- No update from business lead
- Recommendations open for more than 2 years
- Recommendations with a high or very high risk status
- Recommendations approaching their due date with a risk to delivery due to missed milestones
- Recommendations with no live actions or avenues to improve
- Recommendations that have more than 2 date changes
- To approve delays
- Identify priorities to progress for the rest of the quarter

Police Scotland Recommendations Dashboard

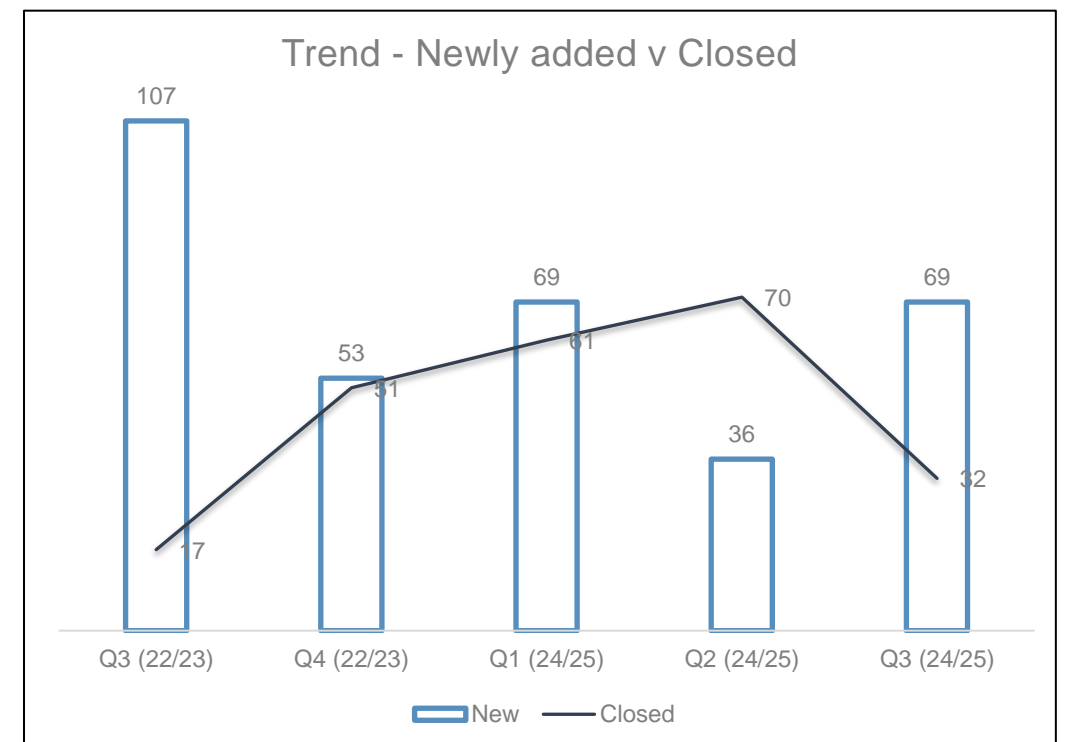
Total	On Track	Change of Date	Very High Risk	Closed to date
294	154	140	3	35

Recommendations Management – Overview

- **294** recommendations open across 54 separate publications.
- **69** new recommendations were added since the last meeting. 34 Internal Audit, 28 HMICS and 7 Independent Reviews.
- **12%** of recommendations have a Very/High Risk status. 3 recommendations are classified as Very High Risk. They relate to PAVA compliance and have been delayed. A summary of all High Risk Recommendations is provided at **Appendix B**.
- **35** recommendations have been closed in the quarter. This includes 24 with timescales due this quarter and a further 11 which had been subject to previous delays.
- **140** recommendations have incurred delays. 48% of the total.

Open by Auditor/Inspectorate and Risk

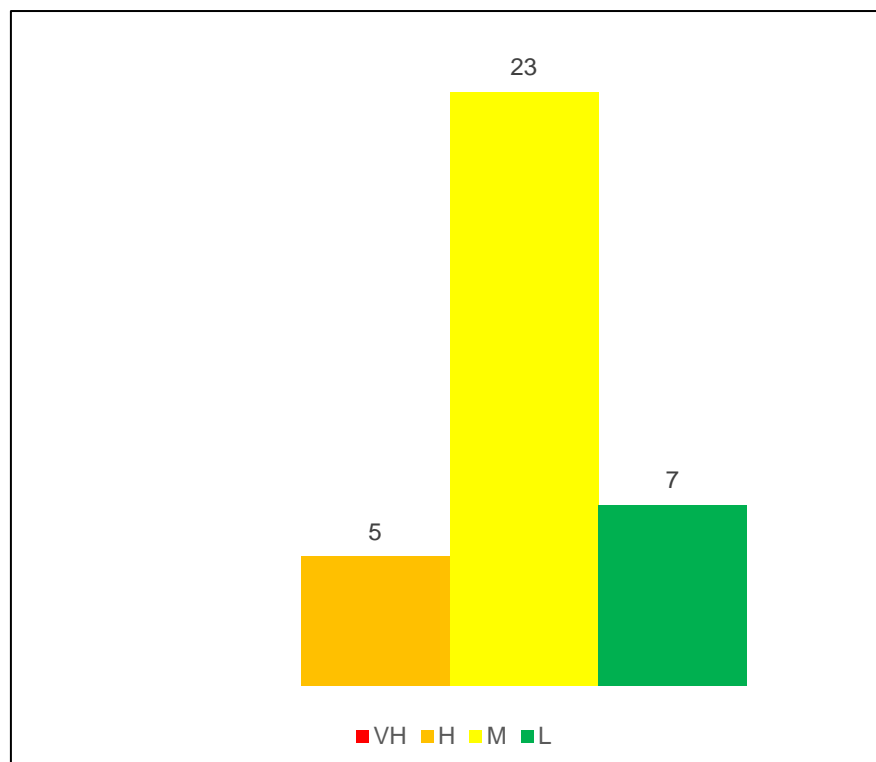
Source	Very High	High	Medium	Low	Advisory	Total
Internal Audit	3	13	61	20	0	97
HMICS		15	95	14	8	132
Independent		3	59	3		65
TOTAL	3	31	215	37	10	294



Closures - Overview

- **67** recommendations were due for closure up to the end of December 2024. 24 of these were achieved on time.
- **35** recommendations achieved in total across 15 different publications. Made up of 24 due in the quarter and 11 which had been subject to delays.

Risk Profile of Closures



Publications with Closures

We've evidenced **positive changes and impact** in relation to

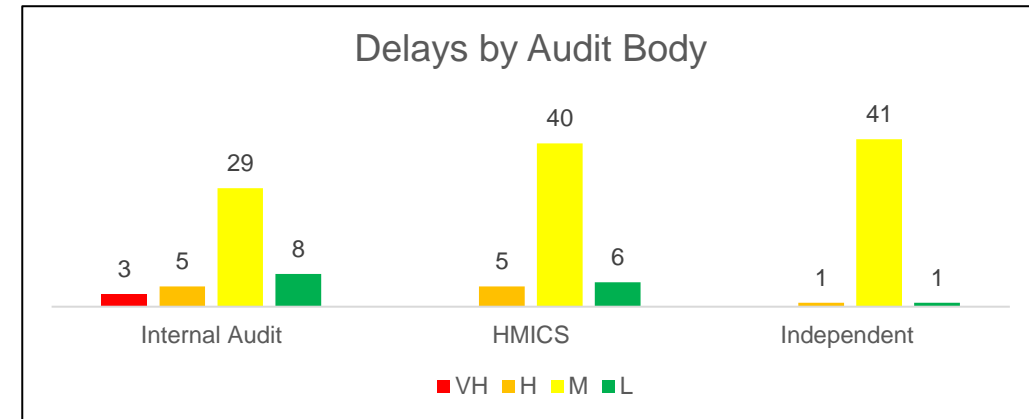
- Improved **investment prioritisation** through better alignment with the Business Plan and improved governance over recording decision making and approvals.
- Improved **Best Values readiness** through the development of guidance, milestones for delivery, self-evaluation framework and established a governance forum.
- Strengthened security processes through Active Directory housekeeping, risk assessing password policies on legacy systems and documenting capacity management processes associated with our **IT General Controls**.
- Enhanced our guidance, processes and templates to improve impact assessments for **New Legislation**.
- Strengthened controls and delivered training/briefings within **Custody centres** around cleaning standards and administering medication.
- Strengthened security arrangements for storing medication and controlled drugs within **Custody centres**.
- Made improvements to data capture within the **Complaints Handling Form** to collect data on protective characteristics and make it more user friendly. Improve guidance on the assessment of use of force to support better analysis, trends and learning.
- Improved impact assessment on resourcing for **events** to better understand demands and future requirements.

Date Changes – Overview

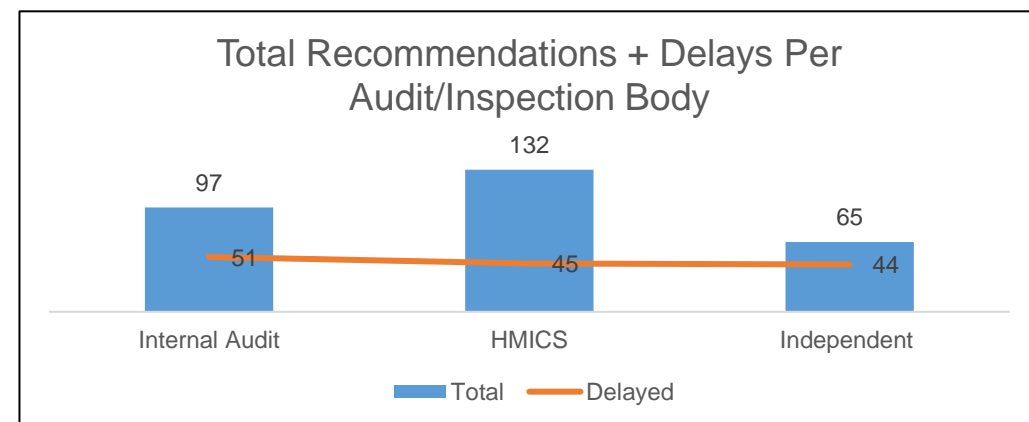
Overview

- 140 recommendations have had date changes. Although delayed they remain important to address.
- 12% of all date changes have a Very High/High Risk status.
- Complexity, re-prioritisation linked to budget, dependencies with other work and the movement of staff are some of the main reasons why recommendations are delayed.
- We have carried out deep dives to establish
 - ✓ If the recommendation remains relevant and achievable
 - ✓ The dependencies with other work and if repeated or superseded by recommendations from other bodies
 - ✓ The barriers to delivery
 - ✓ The steps that can be taken to accelerate
 - ✓ There is planned and ongoing activity to achieve the outcome
 - ✓ If the work has stalled without valid reason
 - ✓ The evidence needed to show a change.
- The Audit Management Team have reviewed some processes and practices and are drafting a re-set plan to make improvements along with aligning recommendations to the Business Plan milestones to support prioritisation.

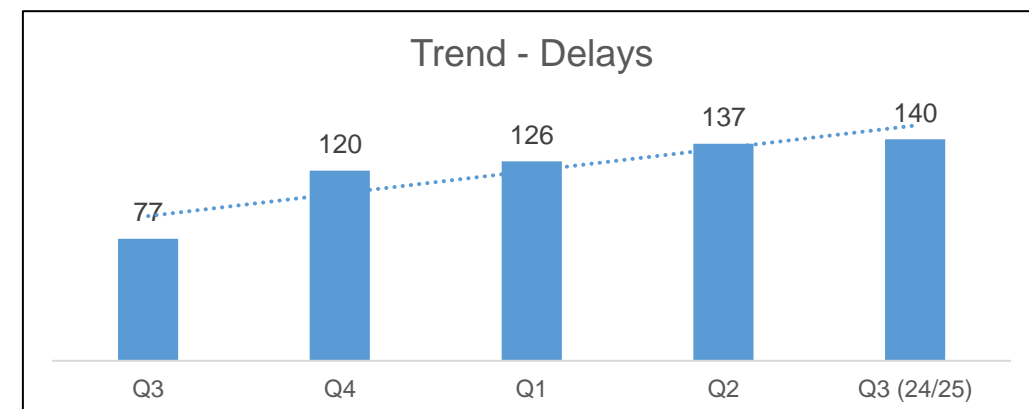
Risk Profile of Date Changes by Audit Body



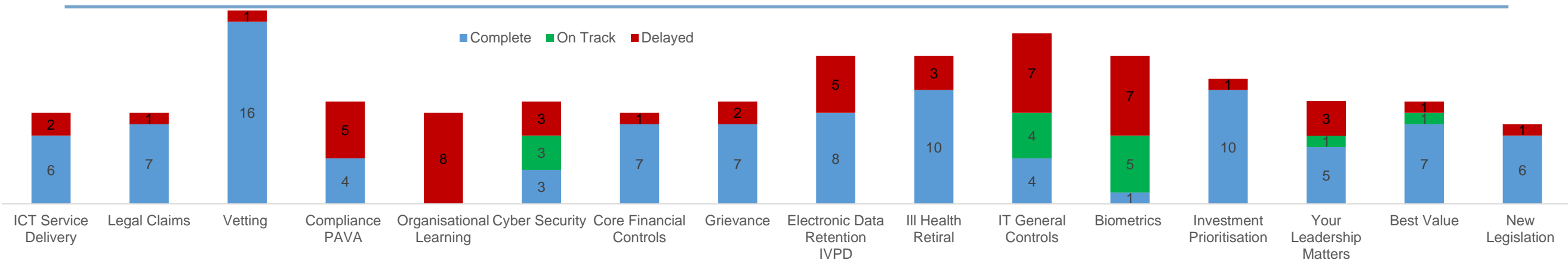
Delays – Proportion of Delays to Open



Delays – Trend



Date Changes – Internal Audit



Summary – There are 19 Internal Audit publications with open recommendations – 16 with delays. We remain committed to implementing all recommendations but some are more challenging to address than others. Those experiencing longer delays than anticipated or have a higher risk are summarised below in terms of progress.

Compliance PAVA Internal Audit

5 recommendations remain open relating to controls around PAVA and are estimated to be delivered 1 year after the original timescale.

An opportunity to deliver a more robust process through the introduction of an automated tracking system extended the timeframe for delivery. Interim controls have been introduced as we roll out at pace across the organisation. Ownership has been subject to detailed consideration and has delayed the finalisation of the SOP to ensure buy in and new controls can be managed. Although controls were in place we have taken the opportunity to review these comprehensively to ensure they are proportionate and effective.

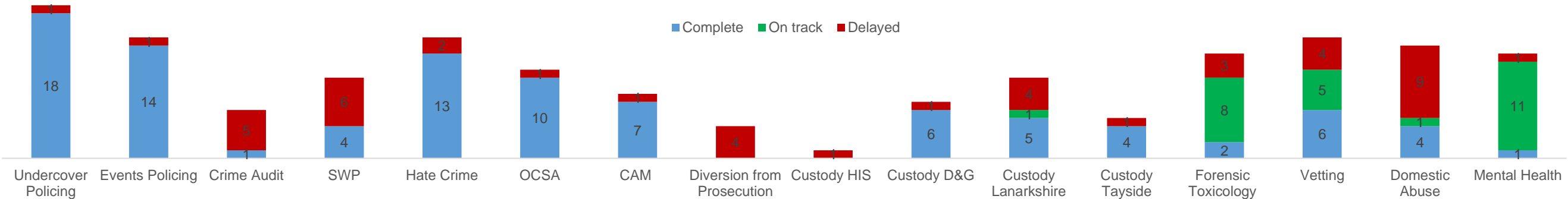
Vetting Internal Audit – 1 recommendation remains open and is highlighted both in relation to risk and age. This recommendation was repeated in the more recent HMICS Assurance Review of Vetting. Both recommendations remain open on our recording system as they have been made by 2 different bodies. We have linked the records on our recording system.

Due to the volume of work and increase in vetting applications associated with new officer recruitment, this work has been paused. Interim measures have been put in place to manage the risk and a full assessment of achievability and prioritisation has been undertaken. A refreshed plan is being proposed to deliver on this important work.

Organisational Learning

8 recommendations from this Internal Audit published in September 2022 remain open. This area was self-identified by Police Scotland due to there being no framework in place or co-ordinated structure. Since the audit, we have spent time researching, designing and identifying a structure that would best suit requirements. This is at the stage of identifying how this growth area can be resourced. These recommendations will not be discharged until we can evidence the process working in practice which still remains some time away.

Date Changes – HMICS



Summary – There are 23 HMICS publications with open recommendations – 16 with delays. We remain committed to implementing all recommendations but some are more challenging to address than others. Those experiencing longer delays than anticipated or have a higher risk are summarised below in terms of progress.

Undercover Policing

This is a long standing open recommendation which has been subject to repeated delays, some outwith the control of Police Scotland. A product is available and some final information security risks have been resolved to allow this to be deployed. This is awaiting IT resource to implement. Discussions are taking place to expedite this work.

Strategic Workforce Planning

These recommendations have undergone a deep dive in collaboration with SPA officials, resulting in 4 submitted for closure. We have a further 1 (Increase Data Science Capability) awaiting the final resources being onboarded before this can be closed – expected within the month. 1 recommendation relates to the Target Operating Model (TOM) and this will be submitted for closure once shared with SPA in February. It leaves 3 recommendations and 1 area for development which remain in progress as they are associated with governance over resourcing and tasking procedures and decision-making. These have a dependency with TOM which once in place will allow us to take the next steps towards improvement in this area.

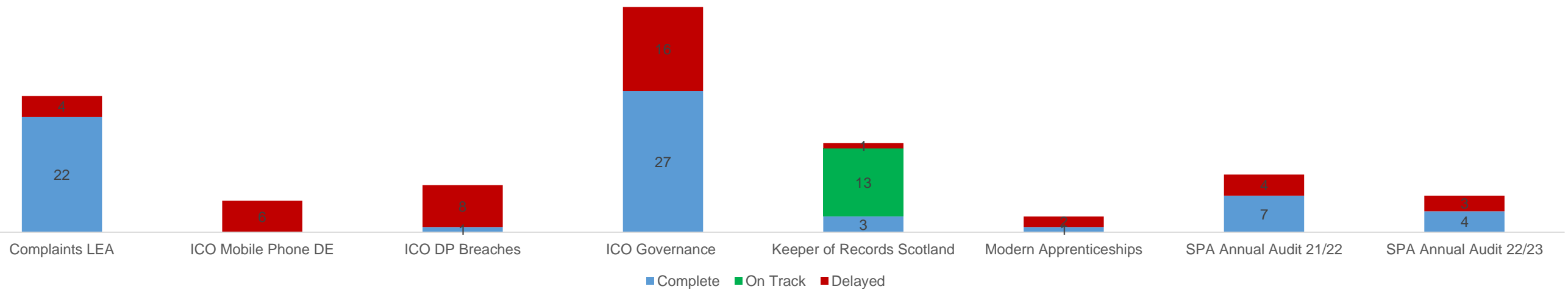
Hate Crime / Events / CAM

There are small numbers outstanding recommendations across these three publications which have been subject to comprehensive reporting at SPA Policing Performance Committee. Whilst delayed, the progress made has been significant but at this time remains insufficient to show the impact of the change.

Domestic Abuse

Ten remain open with two recently being closed. Audit Management Team are engaging closely with stakeholders in review of all progress to date against the recommendations. Tackling domestic abuse requires coordinated activity across the organisation -C3, Local Policing, Specialist Crime Division, Policing Together, CJSD, Digital and Corporate Services in particular have a significant role to play. Within each of these areas separate elements of work are ongoing to deliver on various strategies and to continuously improve services either at a local level or through national programmes of often overlapping work. Many of the recommendations therefore require coordinated activity and change on a significant scale.

Date Changes – Independent



Summary – There are 12 Independent publications with open recommendations – 8 with delays. We remain committed to implementing all recommendations but some are more challenging to address than others. Those experiencing longer delays than anticipated or have a higher risk are summarised below in terms of progress.

Independent Review of Complaints Handling – Lady Elish

2 recommendations have been dependent on an upgrade to the Complaints Handling IT System. This is now in place and the data capture processes have been established. Next steps - to collate sufficient data to analyse and present to SPA Complaints Committee – expected June/September 2025.

1 recommendation relates to a provision that will not be technically possible until a later version of the IT system is available (expected summer 2025). This is being reviewed along with other data and information to see if the recommendation is feasible.

1 recommendation has been partially addressed but requires the Local Policing Blueprint to be implemented to finalise – further evidence expected April 2025.

ICO

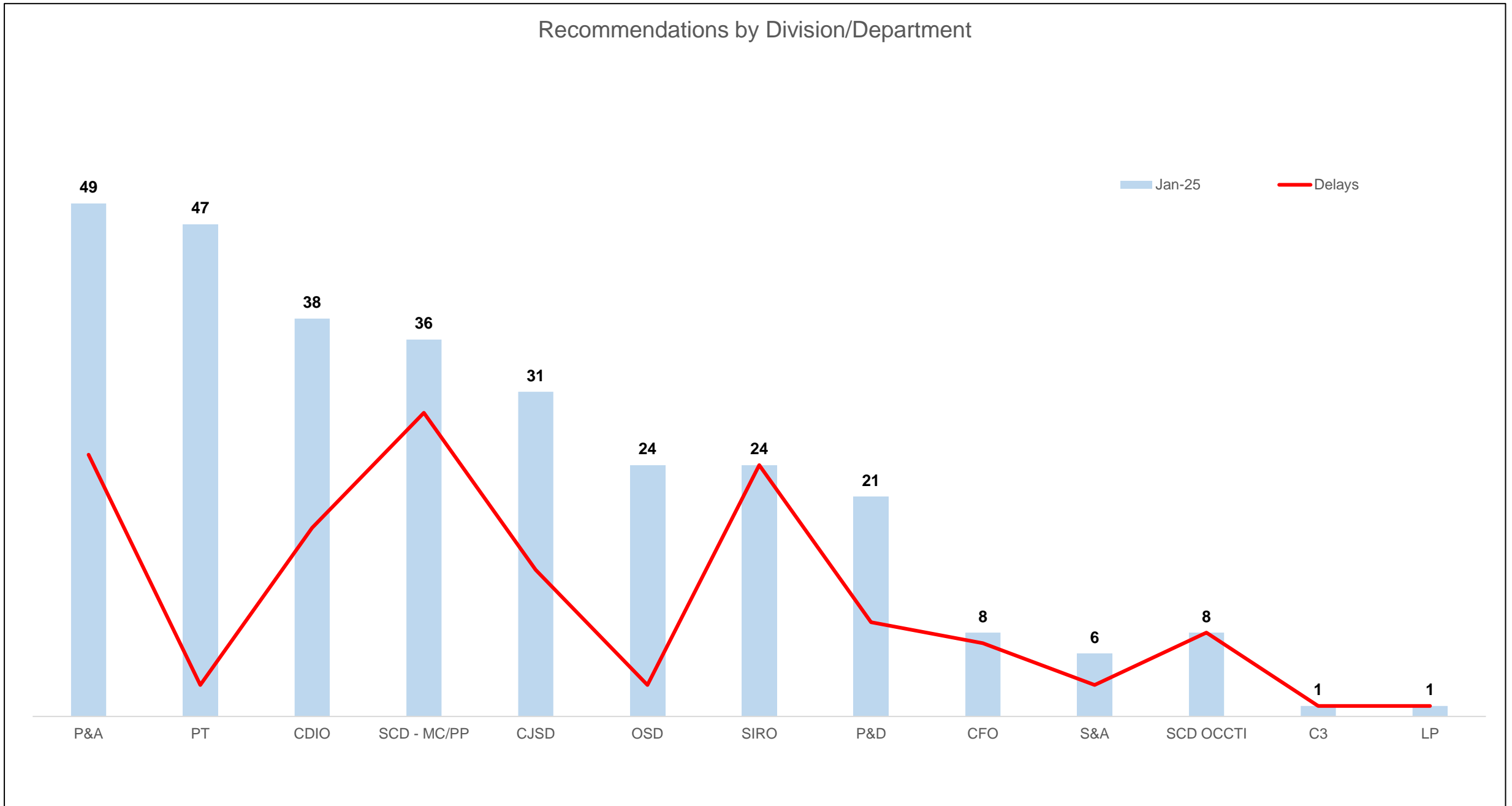
As per the separate update in November 2024, a number of actions will be addressed once critical SOPs have been finalised and we are prioritising the completion of these. Other recommendations are currently being assessed to consider if the technical controls required are feasible.

SPA Annual Audits

The majority of outstanding actions relate to similar activities. Benefits Realisation / Change impact / Resourcing decisions. We are progressing a revised approach which is due to be presented to SPA Resources Committee in February 2025 and will provide a way forward for addressing these recommendations.

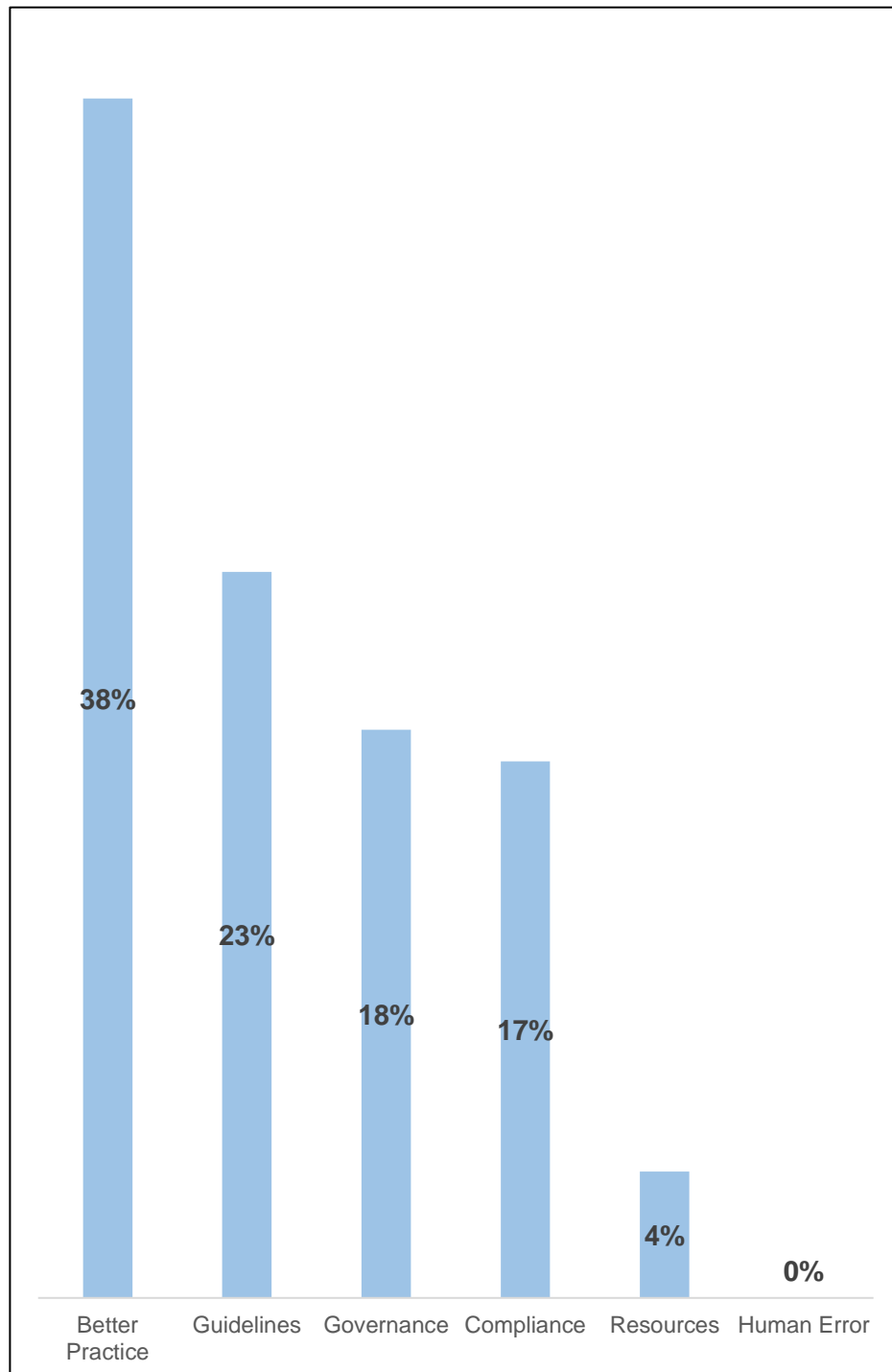
Recommendations by Division/Department

The following graph shows the spread of recommendations by Division / Department along with the proportion of delays experienced in that area. It does not account for the difficulty or the volume of other activity.

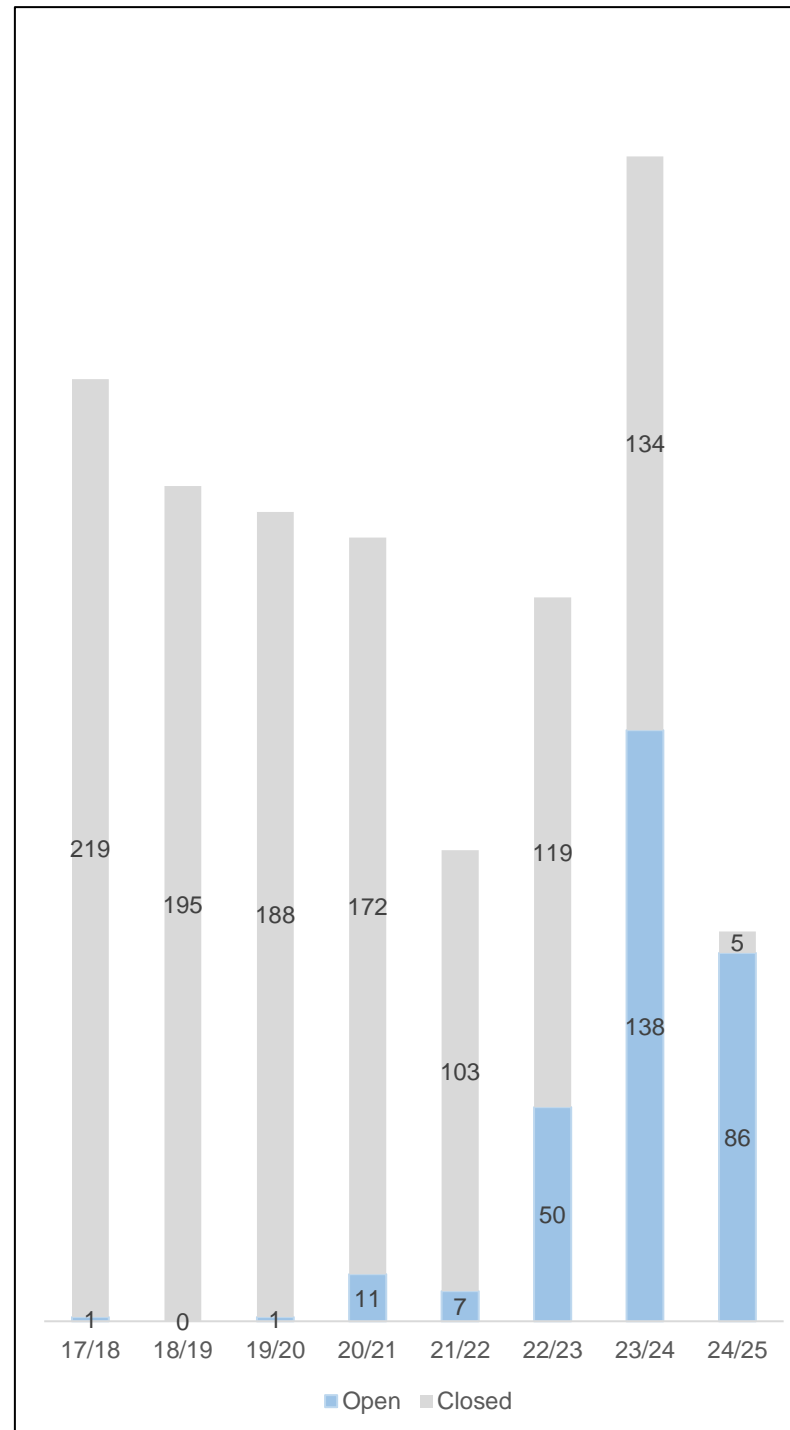


Police Scotland Recommendations Trends

Recommendations by Theme (%)



Recommendations by Age



Summary

- Themes** – We are currently in the process of retiring these themes within our electronic tracking system and they are being replaced with Best Value Themes and links to Business Plan milestones. Linkage to the Business Plan will contribute towards effective prioritisation. The work is not yet complete to be able to include within this report.
- Age** – There has been positive movement with closures in the 19/20 and 21/22 age category. We continue to focus on reducing the number of recommendations in the oldest age category and we are working on bringing these to a close. During the period of tracking we have completed/discharged 1135 recommendations

Appendix B

- Summary of Very High and High Risk Recommendations

AMT High Level Status for ARAC Reporting



Risk Rating (AMT)		Very High, High						
HMICS Recommendations								
Publication Title (AMT)	Publication Date	Summary Recommendation Title	Risk Rating (AMT)	Fixed Target	Variable Target	Timing	Status	SPA Governance (AMT)
Custody Lanarkshire (Joint HIS)	20 Apr 2023	R7 - Record Patient Transfers...	High	31 Mar 2024	31 Mar 2025	Behind	In Progress	Policing Performance Committee
Custody Lanarkshire (Joint HIS)	20 Apr 2023	R9 - Availability of Cleaning Products...	High	31 Mar 2024	31 Mar 2025	Behind	In Progress	Policing Performance Committee
Frontline Focus Wellbeing (Strategic)	11 Apr 2024	R01 Wellbeing Plan...	High	31 Jul 2025	31 Jul 2025	On-Track	In Progress	People Committee
Vetting AAR	03 Oct 2023	R02 Review of Recruitment Vetting for All Staff...	High	31 Jan 2025	30 Jun 2025	Behind	In Progress	Complaints and Conduct Committee
Vetting AAR	03 Oct 2023	R03 Vetting - 10 Year Checks...	High	31 Jul 2024	30 Jun 2025	Behind	In Progress	Complaints and Conduct Committee
Vetting AAR	03 Oct 2023	R04 Policy and Process for Granting Conditional Vetting Clearance...	High	30 Nov 2025	30 Jun 2025	On-Track	In Progress	Complaints and Conduct Committee
Vetting AAR	03 Oct 2023	R05 Designated Post List Review...	High	31 Aug 2024	31 Dec 2025	Behind	In Progress	Complaints and Conduct Committee
Vetting AAR	03 Oct 2023	R08 Policy - Reviewing Vetting Following Misconduct...	High	30 Nov 2025	30 Nov 2025	On-Track	In Progress	Complaints and Conduct Committee
Vetting AAR	03 Oct 2023	R09 Policy - Enhanced Vetting Checks Refused/Withdraw...	High	30 Nov 2025	30 Jun 2025	On-Track	In Progress	Complaints and Conduct Committee
Vetting AAR	03 Oct 2023	R11 Policy for Maintenance of Vetting Clearance...	High	30 Nov 2025	30 Jun 2025	On-Track	In Progress	Complaints and Conduct Committee
Missing Persons (AAR)	03 Oct 2024	R2 Consistent National Leadership...	High	30 Sep 2025	30 Sep 2025	On-Track	Draft	Policing Performance Committee
Missing Persons (AAR)	03 Oct 2024	R11 Evaluate Quality of Police Response...	High	30 Sep 2025	30 Sep 2025	On-Track	Draft	Policing Performance Committee
Roads Policing	05 Nov 2024	R1: Commitment and Investment in Roads Policing - Review...	High	30 Oct 2026	30 Oct 2026	On-Track	Draft	Policing Performance Committee
Roads Policing	05 Nov 2024	R3: LP officers deployed on fast roads - Review Policy, Training and Equipment provided...	High	31 Oct 2025	31 Oct 2025	On-Track	Draft	Policing Performance Committee
Custody Ayrshire (Joint HIS)	30 May 2024	R4 Sharps Bins - Compliance NHS Ayrshire and Arran and Police Scotland should ensure that sharps bins are managed in line with current guidance	High	30 Jun 2025	30 Jun 2025	On-Track	Not Started	Policing Performance Committee
Independent Review Recommendations								
Publication Title (AMT)	Additional Date	Summary	Risk Rating (AMT)	Fixed Target	Variable Target	Timing	Status	SPA Governance (AMT)
Records Management 2022 - Keeper of Records Scotland Assessment	09 Aug 2022	Element 3-Policy	High	31 Mar 2024	30 Jun 2025	Behind	In Progress	
Records Management 2022 - Keeper of Records Scotland Assessment	09 Aug 2022	Element 6: Destruction Arrangements	High	31 Dec 2025	31 Dec 2025	On-Track	In Progress	
Records Management 2022 - Keeper of Records Scotland Assessment	09 Aug 2022	Element 8: Information Security	High	31 Dec 2024	30 Jun 2025	Behind	In Progress	

AMT High Level Status for ARAC Reporting



Risk Rating (AMT)		Very High, High						
Internal Audit Recommendations								
Publication Title (AMT)	Additional Date	Summary	Risk Rating (AMT)	Fixed Target	Variable Target	Timing	Status	SPA Governance (AMT)
ICT Service Delivery	22 Apr 2022	3.1 Demand Planning and Prioritisation...	High	31 Dec 2022	31 Dec 2025	Behind	In Progress	Audit Risk and Assurance Committee
ICT Service Delivery	22 Apr 2022	4.1 Resource Planning...	High	28 Feb 2023	31 Dec 2025	Behind	In Progress	Audit Risk and Assurance Committee
Cyber Security	11 Jan 2023	2.2 Policy Weaknesses...	High	31 Mar 2025	31 Mar 2025	Behind	Not Started	Audit Risk and Assurance Committee
Compliance PAVA Airwave	17 Mar 2023	1.2 PAVA - Storage Lockers...	High	31 Jan 2024	31 Mar 2025	Behind	In Progress	Audit Risk and Assurance Committee
Compliance PAVA Airwave	17 Mar 2023	2.1 PAVA - Oversight Arrangements...	Very High	31 Jan 2024	31 Mar 2025	Behind	In Progress	Audit Risk and Assurance Committee
Compliance PAVA Airwave	17 Mar 2023	3.1 PAVA - Tracking of Stock...	Very High	31 Jan 2024	31 Mar 2025	Behind	In Progress	Audit Risk and Assurance Committee
Compliance PAVA Airwave	17 Mar 2023	4.1 PAVA Compliance Monitoring...	Very High	31 Jul 2023	31 Mar 2025	Behind	In Progress	Audit Risk and Assurance Committee
Vetting	11 Jul 2022	1.1 Designated Posts...	High	31 Jul 2023	31 Dec 2025	Behind	In Progress	Audit Risk and Assurance Committee
Grievance Process	30 Apr 2024	1.1 Grievance Governance Reporting...	High	31 Dec 2024	31 May 2025	Behind	In Progress	Audit Risk and Assurance Committee
New Legislation	29 Jan 2024	1.3 Reporting to the Resources Committee (Detailed Figures)...	High	31 Oct 2024	31 Oct 2024	Late	In Progress	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	1.1 EqHRIA National Guidance...	High	31 Oct 2025	31 Oct 2025	On-Track	Not Started	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	1.2 Screening Process...	High	31 Oct 2026	31 Oct 2026	On-Track	Not Started	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	2.1 Form Guidance...	High	31 Oct 2025	31 Oct 2025	On-Track	Not Started	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	2.2 Blank Fields	High	30 Apr 2025	30 Apr 2025	On-Track	Not Started	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	We recommend that a note is added to the template that fields should be marked as "N/A" where not applicable rather than left blank.	High	30 Apr 2025	30 Apr 2025	On-Track	Not Started	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	2.3 Quality Assurance Review...	High	30 Apr 2025	30 Apr 2025	On-Track	In Progress	Audit Risk and Assurance Committee
Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	2.4 Summary of Results	High	31 Jan 2026	31 Jan 2026	On-Track	Not Started	Audit Risk and Assurance Committee
		Police Scotland should ensure that Summary of Results are published for each EqHRIA in line with the National Guidance.	High	31 Jan 2026	31 Jan 2026	On-Track	Not Started	Audit Risk and Assurance Committee

Further detail can be provided if more detail is required. Internal Audit provide further detail within their reports in respect of high risks and delayed recommendations. HMICS recommendations are reported in more detail at the relevant SPA Committee. Further detail can be found in the papers if required.