



Meeting	Audit, Risk and Assurance Committee
Date	20 November 2024
Location	Video Conference
Title of Paper	Internal Audit Update
Presented By	John McNellis Head of Finance, Audit and Risk Claire Robertson, BDO
Recommendation to Members	For discussion
Appendix Attached	Yes – Appendix A Internal audit progress update Appendix B – Q2 Management action follow-up

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with BDO’s Internal Audit Progress report. This includes review conclusions on Forensic Performance Management and Performance, Core Operational Solutions (COS), Risk Management Review, Equality and Human Rights Impact Assessment (EqHRIA) audits, and Q2 Follow Up review results.

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. This Internal Audit progress report provides an update on the conclusions on audit work completed between August 2024 to October 2024.
- 1.2. The Q2 Follow-up results are also presented in this ARAC to cover the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 30th September 2024 (Q2).

2 FURTHER DETAIL

Appendix A - Internal audit progress report

- 2.1 **Appendix A** provides a detailed progress update on the annual IA plan for 2024/2025.
- 2.2 The plan includes ten assignments, excluding the quarterly follow ups, of which one was planned to be reported to the November 2024 ARAC. The remainder of the audits are scheduled to be reported to ARAC throughout the rest of the year. Forensic Performance Management and Performance, Core Operational Solutions (COS), Risk Management Review, Equality and Human Rights Impact Assessment (EqHRIA) have been completed and the final IA reports are presented to this meeting.
- 2.4 Internal Audits KPI's are outlined in the report. All KPI's are shown as "green" as on track or "grey" as not yet started.
- 2.5 The report has also included section to listed out additional services that carried out by BDO, a rationale has included for each service on how BDO will remain independent from Management as IA.

Appendix B – Q2 Management action follow-up

- 2.5 Appendix B summarises the progress made by Police Scotland, Forensic Services and SPA in implementing previously agreed internal audit actions. Internal audit validate the closure of actions with targeted timeline in Q2 2024/2025.
- 2.6 The total number of open actions has moved as follows:

Actions	Number of actions:
Previously open	59
Add New	10
Less Closed (Fully implemented and Superseded)	19
Remaining Open	50

- 2.7 Total 69 recommendations followed up in October 2024:
- 19 (28%) are fully implemented
 - 33 (48%) remain in the process of being implemented
 - 17 (24%) were not yet implemented
 - 0 (0%) could not be tested
 - 0 (0%) were superseded
- 2.8 There are two high significance ICT Service Delivery risks which Police Scotland advised last quarter that they do not intend to implement; the ARAC did not come to a decision on whether to approve removal of these recommendations. BDO note that by not assigning resources to these areas, the organisation is carrying these high significance risks.
- 2.9 There are five recommendations where Police Scotland have not accepted IA recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance.

3 FINANCIAL IMPLICATIONS

- 3.1 The cost of providing the internal audit service is included in the 2024/25 budget.

4 PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications associated with this paper, however, reviews may have considered this aspect.
- 4.2 The internal audit service is provided by an external provider, BDO.

5 LEGAL IMPLICATIONS

- 5.1 There are no specific legal implications associated with this paper. Reviews will consider applicable legal implications.

6 REPUTATIONAL IMPLICATIONS

- 6.1 There are no specific reputational implications associated with this paper. The objective of the internal audit service is to provide an independent opinion on the organisation and the effectiveness of its operations. Its reviews aim to help the organisation promote improved standards of governance, better management, decision

making and more effective use of funds. This aids transparency and contributes toward confidence in the Authority.

7 SOCIAL IMPLICATIONS

- 7.1. There are no specific social implications associated with this paper, however, reviews may have considered this aspect.

8 COMMUNITY IMPACT

- 8.1 There are no specific community impact implications associated with this paper, however, reviews may have considered this aspect.

9 EQUALITIES IMPLICATIONS

- 9.1. There are no specific equalities implications associated with this paper, however, reviews may have considered this aspect.

10 ENVIRONMENT IMPLICATIONS

- 10.1. There are no specific environmental implications associated with this paper, however, reviews may have considered this aspect.

RECOMMENDATIONS

Members are requested to note the internal audit progress report.



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**Internal Audit Progress Report
August Audit Risk and Assurance Committee**

November 2024



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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

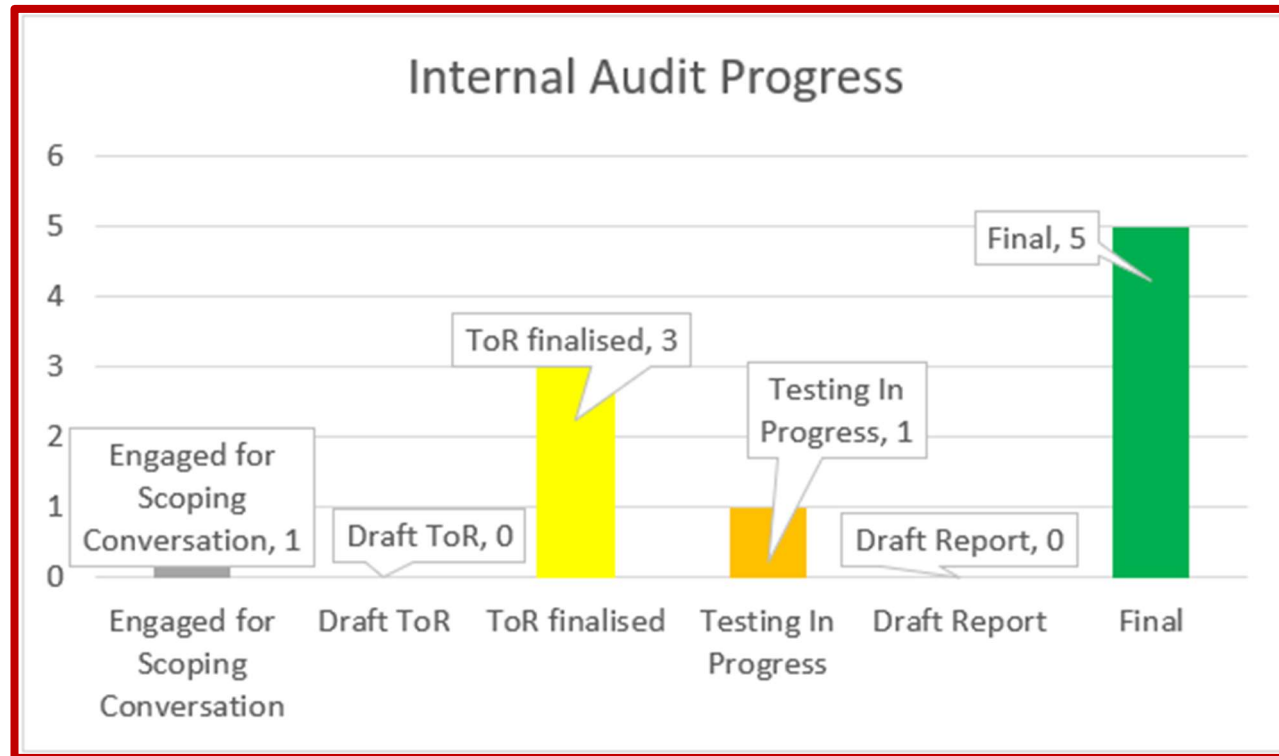
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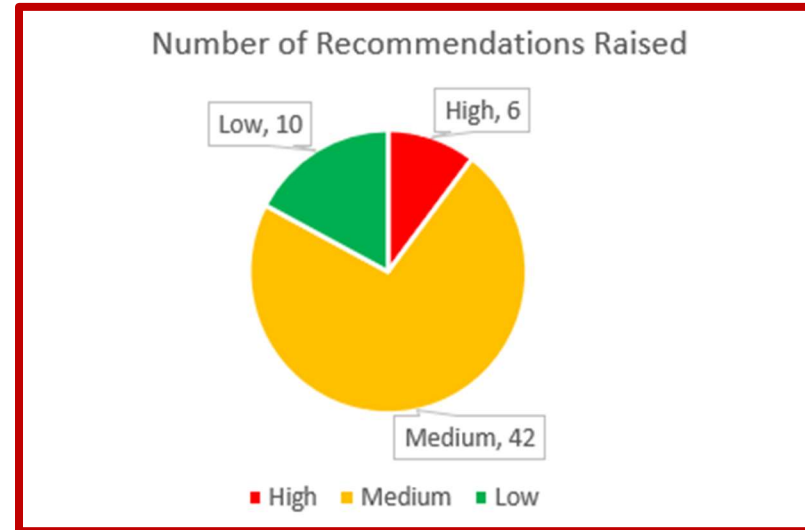
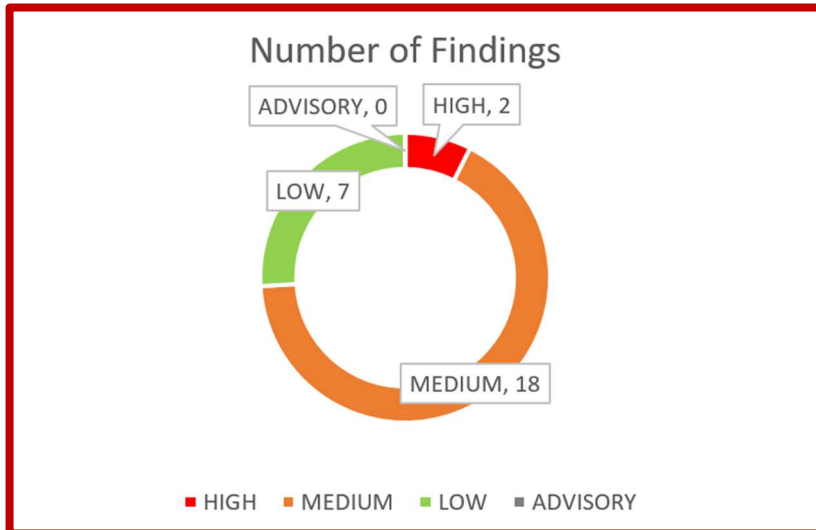
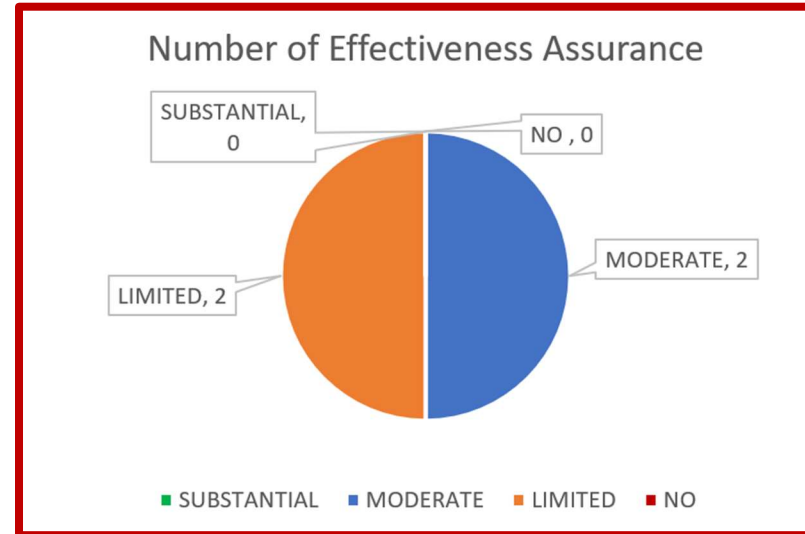
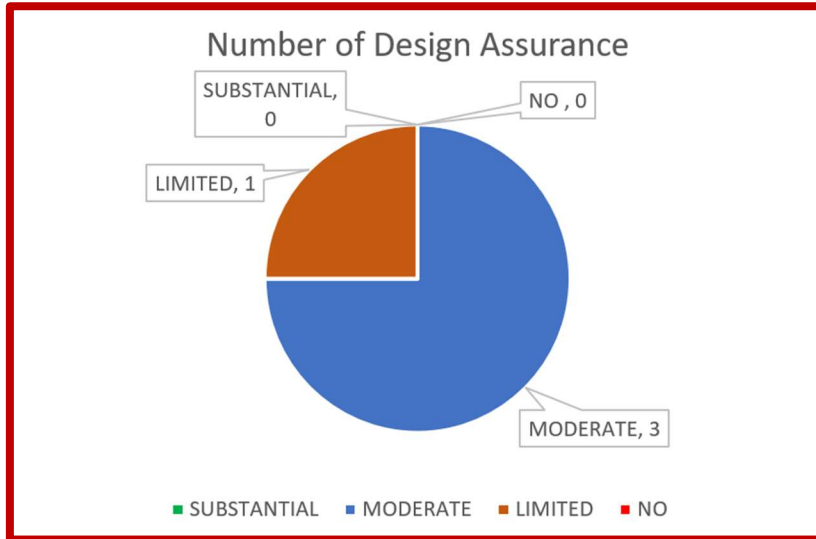
CORE INTERNAL AUDIT TEAM	
Claire Robertson	Head of Internal Audit
Sowmya Menon	Manager

1 Executive Summary

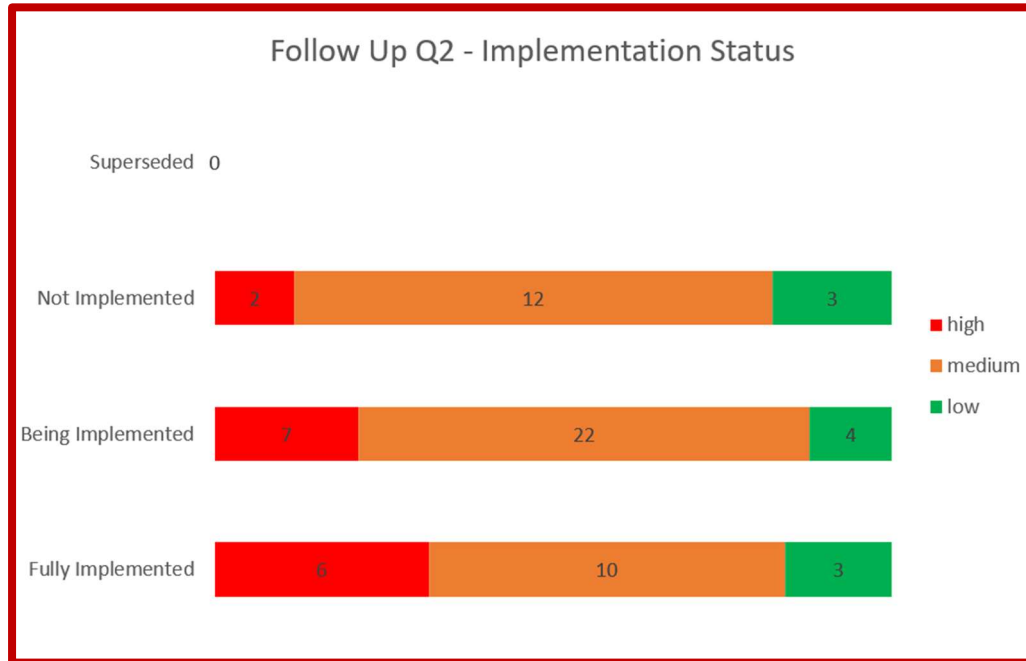
Overall Internal Audit FY 24/25 Progress Chart



Q2 Assurance - Summary of results



Q2 Follow-up Results



HEADLINES

For the November 2024 ARAC, the planned submissions were audit results for Forensic Performance Management and Performance, Core Operational Solutions (COS), Risk Management, Equality and Human Rights Impact Assessment (EqHRIA) audits; and a Follow Up report for Q2 (July to October).

- The Forensic Performance Management and Performance report was given a **Moderate** assurance rating for control design and **Limited** assurance rating for operational effectiveness. A total of 5 Medium rated findings, resulting in 8 recommendations were raised in the audit.
- The Core Operational Solutions (COS) was given a **Moderate** assurance rating for control design and for operational effectiveness. A total of 6 Medium and 2 Low rated findings, resulting in 23 recommendations raised in the audit.
- The Risk Management report was given a **Moderate** assurance rating for control design and for operational effectiveness. A total of 1 Medium and 4 Low rated findings, resulting in 9 recommendations raised in the audit.
- The Equality and Human Rights Impact Assessment (EqHRIA) report was given a **Limited** assurance rating for control design and **Limited** assurance rating for operational effectiveness. A total of 2 High, 6 Medium and 1 Low rated finding, resulting in 18 recommendations raised in the audit.

Audit results are included in Section 3 and the report is included as part of November ARAC submission. Reporting definitions for our audits are included in Appendix I.

We have kept the internal audit plan under review and are satisfied that it continues to address the needs of the organisation. The internal audit plan is set out in Section 4.

As part of the follow up, we reviewed progress on 69 recommendations. The Follow up indicated that management have fully implemented 19 (28%) of the recommendations, 33 (48%) are partially implemented and 17 (24%) were not yet implemented. There are two high significance ICT Service Delivery recommendations which Police Scotland advised last quarter that they do not intend to implement; the ARAC did not come to a decision on whether to approve removal of these recommendations. There are five recommendations where Police Scotland have not accepted our recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance. Follow up details are set out in Section 4 and the reports are included as appendices. The previous auditor's recommendation rating definitions are included in Appendix I.

In Section 6, we have set out our performance so far against KPIs communicated with ARAC in November 2024.

2 Progress Against the Internal Audit Plan

Audits	Progress Against Plan	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
Your Leadership Matters (YLM)	Planned													
	Actual													
Follow Up Q1 (April - June 2024)	Planned													
	Actual													
Forensic Performance Management	Planned													
	Actual													
Core Operational Solutions (COS)	Planned													
	Actual													
Risk Management review	Planned													
	Actual													
Equality and Human Rights Impact Assessment (EqHRIA)	Planned													
	Actual													
Follow Up Q2 (July - Sept 2024)	Planned													
	Actual													
Implementation of Change Projects and Realisation of Change Benefits	Planned													
	Actual													
Estates and Asset Management	Planned													
	Actual													
Follow Up Q3 (October - December 2024)	Planned													
	Actual													
Grant management process	Planned													
	Actual													
Cash and Drug Productions and High Value Store	Planned													
	Actual													
ICT	Planned													
	Actual													
Follow Up Q4 (January - March 2024)	Planned													
	Actual													
Annual Audit Plan for 2025-26	Planned													
	Actual													
Annual Assurance Opinion for 2024-25	Planned													
	Actual													
Keys														
		Agreed audit timeline with management												
		Actual timeline to complete the audit												
		Final audit report planning to be presented to relevant ARAC												

3 Audit Review Results

We note the following from the internal audit activity in the period (August to October 2024):

Reviews Completed Since the Previous Meeting of the Audit Committee	Number of Findings and Management Actions								Overall Report Conclusion	
	High	Actions	Medium	Actions	Low	Actions	Advisory	Actions	Design Effectiveness	Operational Effectiveness
1 Forensic Performance Management and Performance	-	-	5	8	-	-	-	-	Moderate	Limited
2 Core Operational Solutions (COS)	-	-	6	21	2	2	-	-	Moderate	Moderate
3 Risk Management	-	-	1	3	4	6	-	-	Moderate	Moderate
4 Equality and Human Rights Impact Assessment (EqHRIA)	2	6	6	10	1	2	-	-	Limited	Limited
Total(s)	2	6	18	42	7	10	-	-		

SIGNIFICANT MATTERS ARISING

EqHRIA: The National Guidance does not clearly define when an EqHRIA should be completed, leading to inconsistencies. We also found variations in the completion, sign-off, and publication of EqHRIAs. Additionally, there has been no EqHRIA training at Police Scotland for the last 18 months, resulting in staff lacking the necessary knowledge. There is no central storage for EqHRIAs. Oversight of mitigating actions is lacking, and there is no clear quality assurance structure.

Forensics Performance: There is limited tracking and reporting of delays in task allocation and renegotiated target dates. Prioritised cases are not separately reported, affecting performance assessment. Data quality assurance needs strengthening, and there is no formal demand forecasting process. Performance reports lack ownership, making data retention and insight gathering challenging.

COS: The Full Business Case lacks evidence for the £130.1 million savings assumptions. Reporting plans could not be evidenced, and data samples may not be representative. User role management controls need improvement.

Risk Management: While risk identification and monitoring processes are in place, there is no assessment of control effectiveness.

CONCLUSIONS

Q2 2024-25 Audits

Our audits of Forensics Performance, Core Operating Solutions, Risk Management, and EqHRIA have highlighted several strengths and areas for improvement.

Forensics Performance showed robust governance and effective monitoring against KPIs but needs better data validation and a formal demand forecasting process. Core Operating Solutions demonstrates some good project management practices and the journey that management are on, but lacks evidence, specifically around impact of benefits and work around data collection. Risk Management processes are well-designed but require enhancements in recording of controls and regular training. EqHRIA shows positive action being taken to ensure Police Scotland aligns with sector standards but needs clearer guidance, consistent training, centralised management, and a robust quality assurance structure.

Overall, the audits completed this quarter identified the need for better data validation, consistent training, and improved documentation and oversight processes. Addressing these issues will enhance overall efficiency and effectiveness across these areas.

4 Internal Audit Plan Update

Grant Management audit was initially scheduled for Q3 but has now been moved to Q4 in order to prioritise use of resources to complete Change projects and Estates management audits in Q3.

Audits	Status
Your Leadership Matters (YLM)	Final
Forensic Performance Management and Performance	Final
COS - Core Operational Solutions	Final
Risk Management Review	Final

Equality and Human Rights Impact Assessment (EqHRIA)	Final
Implementation of Change Projects and Realisation of Change Benefits	Testing in progress
Estates and Asset Management	ToR Issued
Grant Management: Management Process & Controls	ToR Issued
Cash and Drug Productions and High Value Store	ToR Issued
ICT	Engaged in scoping
Follow Up Q1 (April - June 2024)	Final
Follow Up Q2 (July - Sept 2024)	Final
Follow Up Q3 (Oct - Dec 2024)	Not Started
Follow Up Q4 (January - March 2025)	Not Started

5 Follow Up Review

The table below sets out the agreed actions due for implementation in Q2 2024. Please note that recommendations pre-2023/24 are from the previous providers and the risk rating methodology is different from BDO's. We have included their risk rating definitions in Appendix 1 for your reference:

Audit Area	Action Significance Rating	STATUS AT OCTOBER 2024				Total
		Fully implemented	Being implemented	Not implemented	Superseded	
Recommendations from 2020/21 - 2024/25						
ICT Service Delivery 2021/22	High	-	2	-	-	2
Vetting 2022/23	High	-	1	-	-	1
Compliance PAVA Airwave 2022/23	High	-	4	-	-	4
Compliance PAVA Airwave 2022/23	Medium	-	1	-	-	1
Cyber Security 2022/23	Medium	-	1	-	-	1
Ill Health Retirements & Injury 2023/24	Medium	1	2	-	-	3
Ill Health Retirements & Injury 2023/24	Low	1	-	-	-	1
FMOR Project Review 2023/24	High	-	-	2	-	2
FMOR Project Review 2023/24	Medium	-	-	2	-	2
Biometrics 2023/24	Medium	-	6	-	-	6
Biometrics 2023/24	Low	-	1	-	-	1
New Legislation 2023/24	High	1	-	-	-	1
Investment Prioritisation 2023/24	Low	1	-	-	-	1
Electronic Data Retention and <u>IVPD</u> 2023/24	Medium	1	3	2	-	6
Best Value Readiness 2023/24	High	3	-	-	-	3
Grievance Process 2023/24	High	2	-	-	-	2
Grievance Process 2023/24	Medium	2	-	-	-	2
Grievance Process 2023/24	Low	1	-	2	-	3
IT General Controls 2024/25	Medium	1	1	-	-	2
IT General Controls 2024/25	Low	-	2	-	-	2
YLM 2024/25	Medium	5	3	-	-	8
Business Continuity Planning - Forensic Services 2022/23	Medium	-	1	-	-	1
Business Continuity Planning - Forensic Services 2022/23	Low	-	1	-	-	1
Forensic Services Data Security 2022/23	Medium	-	4	1	-	5
Forensic Services Biometrics 2023/24	Medium	-	-	7	-	7
Forensic Services Biometrics 2023/24	Low	-	-	1	-	1
Totals		19	33	17	-	69

Conclusion

Follow Up Q2 2024-25

CONCLUSION

We found that of the 69 recommendations followed up in October 2024:

- ▶ 19 (28%) are fully implemented
- ▶ 33 (48%) remain in the process of being implemented
- ▶ 17 (24%) were not yet implemented
- ▶ 0 (0%) could not be tested
- ▶ 0 (0%) were superseded

There are two high significance ICT Service Delivery risks which Police Scotland advised last quarter that they do not intend to implement; the ARAC did not come to a decision on whether to approve removal of these recommendations. BDO note that by not assigning resources to these areas, the organisation is carrying these high significance risks.

There are five recommendations where Police Scotland have not accepted IA recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance. In this quarter, we did not receive a timely response from Forensics.

A narrative update was provided after our evidence submission deadline and no additional evidence was provided. We performed a high-level review of the updates given by Forensics but were unable to progress any recommendations based on the lack of evidence provided. We intend to arrange a meeting with Forensics in the next quarter to develop an action plan for the provision of evidence and the closure of open recommendations.

6 Internal Audit Performance KPIs

We have included a summary of our performance against our communicated KPIs:

Performance KPIs	Status	Notes
Internal Audit Efficiency		
<ul style="list-style-type: none"> In-scope audits are completed to their planned ARACs. 	On-track	
<ul style="list-style-type: none"> All in-scope audits for FY2024/2025 are completed by 31 March 2024 	On-track	
<ul style="list-style-type: none"> Annual Internal Audit report/opinion is presented to the May 2025 ARAC. 	Not yet started	
Internal Audit Quality		
<ul style="list-style-type: none"> All recommendations made to each audit are discussed with the management. Agreed recommendations are logged into the system for following up. 	On-track	
<ul style="list-style-type: none"> All audits are led and reviewed by qualified staff, with audits required to be involved with SMEs from other teams. 	On-track	
<ul style="list-style-type: none"> Customer Satisfaction survey results 	Not yet started	
Internal Audit Engagement		
<ul style="list-style-type: none"> Regular liaison meetings with SPA/PS Audit & Risk teams; with PS management; and with HIMCS and external auditor. 	On-track	Monthly liaison meetings with SPA/PS and with PS management are in place. Engaged with HIMCS and External Audit to communicate audit plan to avoid duplications.
<ul style="list-style-type: none"> Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date. 	On-track	Terms of references have been finalised for 9 of the 10 audits planned for 2024-25. ICT is yet to be scoped although an initial discussion on area of focus has been undertaken between the audit team and SPA.
<ul style="list-style-type: none"> Internal audit issues draft audit report within 10 working days of closing meeting. 	On-track	
<ul style="list-style-type: none"> Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed. 	On-track	
Internal Audit Quality		
<ul style="list-style-type: none"> Actual vs Budgeted days of audits are provided to ARAC. 	On-track	

Detail KPIs status are included below.

Internal Audit Quality

We have provided insight of how we have and how we are planning to use SMEs in different audits.

Audits	SME Used?	SME Usage
Your Leadership Matters (YLM)	Yes	5% - People Advisory consulted during scoping
Forensic Performance Management and Performance	n/a	n/a
COS - Core Operational Solutions	n/a	n/a
Risk Management Review	n/a	n/a
Equality and Human Rights Impact Assessment (EqHRIA)	n/a	n/a
Implementation of Change Projects and Realisation of Change Benefits	n/a	n/a
Estates and Asset Management	n/a	n/a
Grant Management: Management Process & Controls	n/a	n/a
Cash and Drug Productions and High Value Store	n/a	n/a
ICT	n/a	n/a

Additional Services Provided by BDO

Additional Services	Nature of the Services	BDO Team	Rationale of Delivering the Additional Services by BDO
SCOTTISH VIOLENCE REDUCTION UNIT - GRANT REVIEW	Private management review and recommendation services	Internal Audit Team	Delivery of this work is aligned to the type of work you would expect Internal Audit to get involved in outside of the planned work. Internal Audit was able to leverage the knowledge gained over the service to effectively conduct the Grant Review audit planned for FY 24/25 IA. No independence threat identified.
Scrutinising legal charges	To identify overcharges and potential for cost savings for management.	Commercial Advisory Team	The Special Enquiries Team reached out to BDO directly to ask for help with this. No-one from the internal audit team has been involved in the delivery of that work. No independence threat identified.
Best Value support	Resourcing supporting to Best Value Team	Business Transformation Team	As part of Best Value Readiness Assessment, Internal Audit have identified there is no clear pathway identified by Management on how to fulfil the required resources within the BV team after the recruitment freeze ends, or before. The Management has flagged the urgency need to recruit resource to progress the plans they have set up, as they have been behind the timeline they have initially set up. BDO has offered short-term resourcing solution from Business Transformation Team. The SME offered to the Best Value Team is not part of Internal Audit Team. No independence threat identified.

Internal Audit Finance

<u>FY 2024/25</u>	<u>ARAC Approved Audit Days</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Days Left for the year</u>
<u>Audit, Risk and Assurance Committee, liaison and reporting</u>								
Audit & Risk Committee planning and attendance	20	-	-	-	5.00	-	-	15.00
Monthly liaison meetings	18	3.00	1.50	1.50	1.50	1.50	1.50	7.50
Reporting, ad-hoc meetings and other liaison	6	0.50	-	-	-	-	-	5.50
Liaison with external audit and HMICS	4	-	0.23	-	-	0.50	-	3.27
Audit needs analysis - strategic and operation IA planning	10	-	-	-	-	-	-	10.00
Annual internal audit report	2	-	-	-	-	-	-	2.00
Contingency	15	-	-	-	-	-	-	15.00
Follow up	20	-	2.71	2.29	-	3.50	1.50	10.00
<u>Audits</u>								
Grant Receiving Process: Management Process & Controls	30	0.10	1.14	2.00	-	-	-	26.76
Your Leadership Matters	40	0.25	7.14	12.00	20.61	-	-	-
Equality and Human Rights Impact Assessment (EQHRIA)	35	0.10	-	2.00	0.52	6.00	12.00	14.38
Implementation of Change Projects and Realisation of the Change benefits	50	0.10	0.60	3.50	-	0.20	-	45.60
Risk Management Review	40	0.10	0.30	3.00	3.96	14.00	14.00	4.64
COS - Crime Operating System	45	0.10	0.39	3.50	15.01	16.00	6.00	4.00
Forensic Performance Management and Performance	35	0.10	-	2.00	14.09	12.00	6.81	-
Estates and Asset Management	40	0.10	1.71	1.50	-	-	-	36.69
Cash and Drug Productions and High Value Store	40	0.10	0.66	3.00	-	-	-	36.24
ICT Place Holder	45	0.10	0.25	-	0.13	-	-	44.52
Total Days	495	4.65	16.63	36.29	60.83	53.70	41.81	281.09

Appendix I

Definitions - BDO (Assurance Audit Findings from April 2023 onwards)

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
MEDIUM	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

Definitions - Azets (Audit Findings prior to April 2023)

Management action grades

4	•Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	•High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	•Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	•Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

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A photograph of a lighthouse on a grassy dune. The lighthouse is white with a red band and a red top. The dune is covered in green grass and sand. The sky is blue with some clouds. The lighthouse is the central focus of the image.

POLICE SCOTLAND

INTERNAL AUDIT REPORT - FINAL

Q2 FOLLOW UP OF PRIOR RECOMMENDATIONS

OCTOBER 2024

IDEAS | PEOPLE | TRUST



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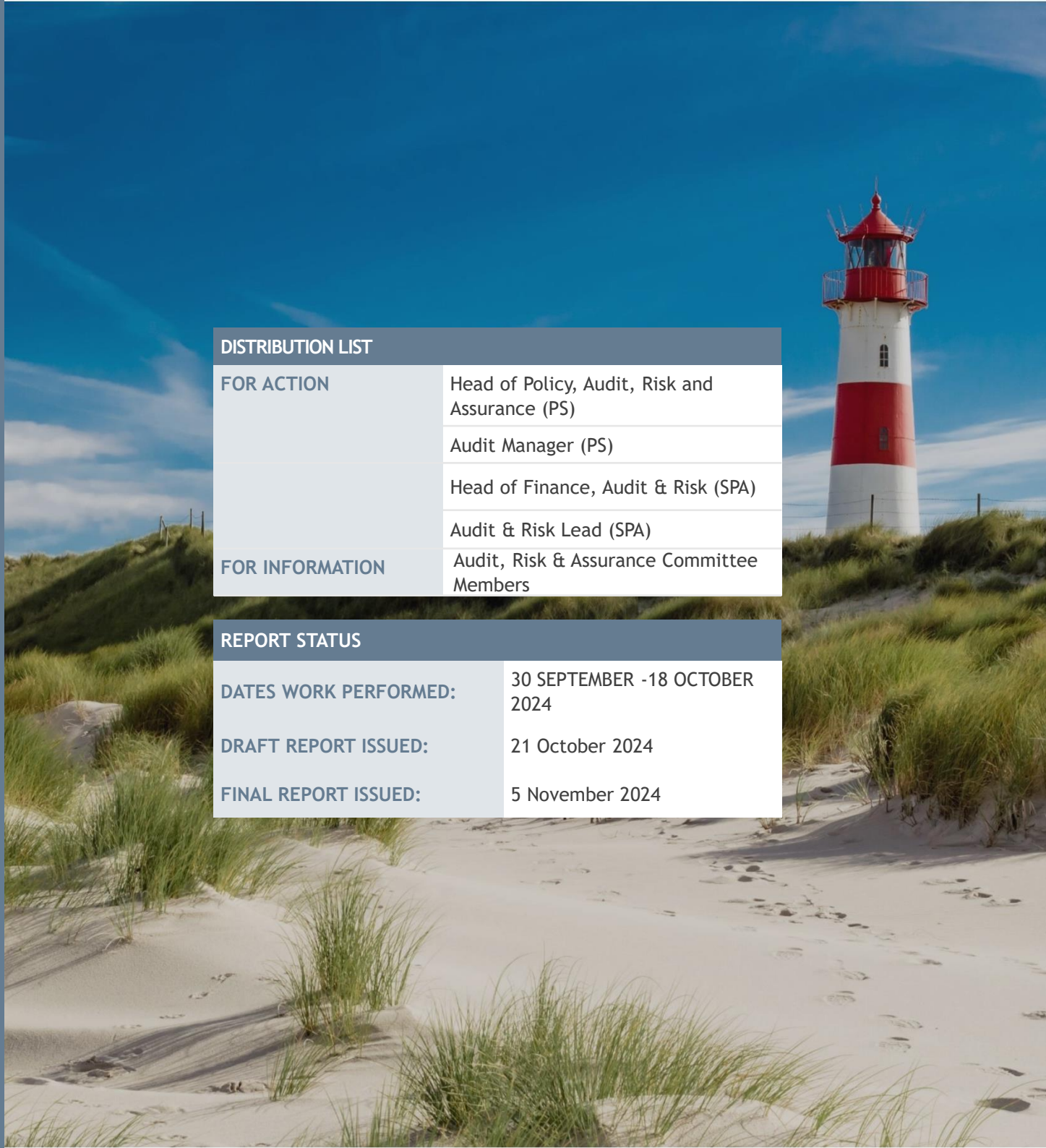
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REPORT STATUS

DATES WORK PERFORMED:	30 SEPTEMBER -18 OCTOBER 2024
DRAFT REPORT ISSUED:	21 October 2024
FINAL REPORT ISSUED:	5 November 2024





EXECUTIVE SUMMARY

BACKGROUND

As part of the provision of continual assurance over the design, effectiveness of controls and closure on control gaps, we have undertaken a review to assess the degree of implementation of the recommendations made in prior years in accordance with the Annual Internal Audit Plan.

If recommendations are not implemented on a timely basis, weaknesses identified through internal audits in control, risk management and governance activities will remain in place. Furthermore, a reluctance or inability to implement recommendations reflects poorly on management’s commitment towards maintaining a robust internal control and governance environment. Therefore, confirmation of the implementation status of recommendations is a key determinant of our annual opinion over your governance, risk, and internal control framework.

SCOPE

In accordance with the 2024-25 Internal Audit Plan, we have considered the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 30th September 2024 (Q2). This resulted in a

total of 69 recommendations to be followed up. The recommendations relate to 17 audit areas, as shown in the tables below and overleaf.

METHODOLOGY





During our testing we followed up on all recommendations which had a target completion date of on or before 30th September 2024 (Q2).

Management’s Internal Audit recommendation progress was reviewed to establish the degree of implementation achieved. Where it was confirmed that the recommendation had been implemented, evidence was sought, and testing was undertaken to verify the ongoing operation of the recommended controls. Where Management’s response in the Internal Audit report differed from the original recommendation, we tested the agreed management actions.

We noted that the previous Internal Auditor for the Scottish Police Authority rated their recommendations on a grading 1-4, Police Scotland equated this to their risk levels of low-very high whilst SPA Forensic Services retained the 1-4 grading; we have therefore used both labels in the table below.




STATUS OF RECOMMENDATIONS AT OCTOBER 2024

The table below outlines the implementation status of the recommendations followed up:

Audit Area	Action Significance Rating	STATUS AT OCTOBER 2024				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
Recommendations from 2020/21 - 2024/25						
ICT Service Delivery 2021/22	High	-	2	-	-	2
Vetting 2022/23	High	-	1	-	-	1
Compliance PAVA Airwave 2022/23	High	-	4	-	-	4
Compliance PAVA Airwave 2022/23	Medium	-	1	-	-	1



EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
Cyber Security 2022/23	Medium	-	1	-	-	1
Ill Health Retirements & Injury 2023/24	Medium	1	2	-	-	3
Ill Health Retirements & Injury 2023/24	Low	1	-	-	-	1
FMOR Project Review 2023/24	High	-	-	2	-	2
FMOR Project Review 2023/24	Medium	-	-	2	-	2
Biometrics 2023/24	Medium	-	6	-	-	6
Biometrics 2023/24	Low	-	1	-	-	1
New Legislation 2023/24	High	1	-	-	-	1
Investment Prioritisation 2023/24	Low	1	-	-	-	1
Electronic Data Retention and iVPD 2023/24	Medium	1	3	2	-	6
Best Value Readiness 2023/24	High	3	-	-	-	3
Grievance Process 2023/24	High	2	-	-	-	2
Grievance Process 2023/24	Medium	2	-	-	-	2
Grievance Process 2023/24	Low	1	-	2	-	3
IT General Controls 2024/25	Medium	1	1	-	-	2
IT General Controls 2024/25	Low	-	2	-	-	2
YLM 2024/25	Medium	5	3	-	-	8



EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
Business Continuity Planning - Forensic Services 2022/23	Medium	-	1	-	-	1
Business Continuity Planning - Forensic Services 2022/23	Low	-	1	-	-	1
Forensic Services Data Security 2022/23	Medium	-	4	1	-	5
Forensic Services Biometrics 2023/24	Medium	-	-	7	-	7
Forensic Services Biometrics 2023/24	Low	-	-	1	-	1
Totals		19	33	17	-	69



EXECUTIVE SUMMARY

CONCLUSION

We found that of the 69 recommendations followed up in October 2024:

- 19 (28%) are fully implemented
- 33 (48%) remain in the process of being implemented
- 17 (24%) were not yet implemented
- 0 (0%) could not be tested
- 0 (0%) were superseded

Details of the findings which remain open are included at appendix I.

We note that for the recommendations on pages 50, 54, 56 and 58 Management has not accepted these recommendations. We believe that Police Scotland should continue to revisit the high-level recommendations and make efforts to implement them in place of accepting the risk. However, Police Scotland intend to request that the ARAC approve Management's request to remove these from future follow up and accept the risk.

Additionally, for the recommendation on page 9, at the August 2024 ARAC, a request was made that Internal Audit be provided with evidence of prioritisation criteria in use in order for the recommendation to be closed - Internal Audit were not provided with this evidence, therefore the recommendation remains open.

In this quarter, we did not receive a timely response from Forensics. A narrative update was provided after our evidence submission deadline and no additional evidence was provided. We performed a high-level review of the updates given by Forensics but were unable to progress any recommendations based on the lack of evidence provided. We intend to arrange a meeting with forensics in the next quarter to develop an action plan for the provision of evidence and the closure of open recommendations.


APPENDIX I: DETAILED FINDINGS

The following slides contain full details on any open findings which were not classified as fully implemented in the follow up, for further reference as required.

STATUS OF POLICE SCOTLAND RECOMMENDATIONS




RECOMMENDATION STATUS

ICT Service Delivery - 3.1 Demand Planning and Prioritisation			TYPE
<p>Our review identified the need for improvement in demand planning processes within Digital Division. At present, the main sources of identifying demands are from requirements to support Change via demand from the Change Board and the meetings held by Service Delivery Leads with stakeholders. The demand identified from stakeholders has up to a 12-month outlook. The current gap in process is that Digital Division does not have a formal process through which the collective demand from the Change Board and stakeholders, as well as that from service requests (see MAP1.1), is collated and then prioritised.</p> <p>Work is ongoing within Digital Division to implement a new process which aims to better categorise, prioritise and detail business drivers behind tasks. A new demand planning process is planned as part of this. Proposals are in place to update and amend the current call system for service requests, which will include the application of a priority level and a demand driver categorisation to any projects proposed through this route.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Without a clear process to document and prioritise demand, there is a risk that Digital Division will not be able to appropriately plan delivery of work required by the business. This could negatively impact on the delivery of projects and other internal change activities.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division, in collaboration with senior stakeholders in the organisation, develops and implements formal processes through which resource demands are collated and prioritised. Formal criteria should be developed to allow a consistent approach to prioritisation of demand over a rolling 12-18 month period. As part of this process, Digital Division should work with stakeholders to agree the management and governance arrangements for initial and ongoing review of prioritisation of demand. Governance arrangements should ensure that prioritisation of activities and resource allocation is business-led.</p> <p>This will allow Digital Division management to understand whether current resourcing requirements are capable of meeting demand, allowing decisions to be taken to increase resourcing or delay planned activity.</p>	Digital Information Officer Chief	<p>The Digital Division has established annual Service Planning activity where key organisational activities are identified and reported upon to the executive on an annual basis. This is an acknowledgement of the work which the Digital Division are undertaking or are due to start in the delivery year ahead. There are no clear organisational prioritisation activities completed as part of this work rather a noting of the proposals</p> <p>The Digital Division will commit to developing and documenting the Service Plan Process, with Service Delivery Leads and Portfolio Managers ensuring organisational requirements are captured. (August 2022)</p> <p>We will review the output of the Service Plan on a 6 monthly basis and report on progress to key stakeholders across PS and SPA (Service Plan to Exec June 2022 and a review by 31st December 2022)</p>	31 December 2022




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>We will introduce monthly reporting as part of the performance framework.</p> <p>The proposed establishment of a DDICT Board will provide a vehicle for the assessment and prioritisation of demand being placed on Police Scotland Digital Division. It is expected that this board will be formally established and operating by December 2022.</p>	
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE No further action</p> <p>There are 3 risks that articulate the challenges here - SRR DD1, ORR 3 and ORR 4. All of which cite additional resource and investment in TOM to deliver.</p> <p>One of the actions detailed as working towards mitigating the risk relates to the work of the Demand Management Triage process and the establishment of the Digital Board which will provide oversight and governance over demands and prioritisation. This Board is now in place and has met twice. The main view for the first 2 meetings was to identify and view the overall demand within the Digital Division. This board will continue to monitor this demand as laid out in the ToR. This is now presented for closure based on no further action being taken at this time. The Additional Attachment is an extract of the report which was discussed at the Digital Board to gain a view on overall demand.</p>		Chief Digital Information Officer	N/A
BDO UPDATE OCTOBER 2024			STATUS
<p>We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk. At the last ARAC meeting, ARAC requested that they be provided with more information in order to allow them to make a decision regarding the future of this recommendation, we have been advised that SPA are co-ordinating this activity.</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

ICT Service Delivery - 4.1 Resource Planning			TYPE
<p>Resources assigned to inflight change projects are set out within the Digital Division Resource Planning Model. At the time of our review, this covered a 16-month period from December 2020 to March 2022.</p> <p>Resource planning is not formally documented for non-Change programme activity within the Digital Division. Processes are not in place to enable effective planning to meet demand. For example, there is no documentation of workload and demand across the BAU teams (including details of peak periods or training requirements etc.) to allow for a clear view of available capacity to support demand.</p> <p>We also noted that there is no process in place which formally records the skills and competencies held by staff to understand and manage skills gaps in the Division. The implementation of such a skills tracker is proposed as part of new resource planning process plans, although there was no agreed date for the implementation of these changes at the time of this review.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Prioritisation, demand planning and resource planning are all intrinsically linked. As such, the risks discussed in MAP 3.1 impact on the Digital Division’s ability to perform effective resource management. There is a risk that the lack of formal processes in relation to resource management results in the Digital Division not being able to deliver planned activity. This could result in over- or under-staffed projects or the removal of essential resource from BAU activities. This could negatively impact on service quality.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>The Digital Division should establish formal resource management processes for non-Change programme activity. The recommendations set out in MAP3.1 should be considered as part of the development of this process. This process should factor in the resourcing requirements for the different layers of activities that staff are involved in, including BAU work, leave, training and service improvements. Management should investigate and where possible use historic trend information to support resource management activities, especially for areas where there are potential peak periods of workload/activity.</p>	<p>Digital Information Officer Chief</p>	<p>The Digital Division had previously identified their requirements for a full resource management solution. An Initial Procurement RFI was completed in 2021 to understand potential options available to us from the market in regards to Resource Management. Upon the implementation of the new Enterprise-wide Portfolio Management tool, the Digital Division will consider the resource management module within this to identify if this meets the requirements to resource against a variation of activities (Dec 2022).</p>	<p>28 February 2023</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE No further action</p> <p>In response to some queries raised previously. The full TOM model has been costed with number of staff that we require across a number of roles. However at this time we do not have funding to proceed. Also the Training process has been in place for a number of years - this was in place ahead of the audit however documented as a result. Skills Gap Analysis continues to be developed across the different teams. We would expect that this is complete by the end of Q2. Attached is a completed Matrix and Guidance document to support this. Additionally I attach the ToR for the Digital Board which will support all strands of resource planning. No further updates will be provided and this will be closed as partially complete.</p>	Chief Digital Information Officer	N/A
BDO UPDATE OCTOBER 2024		STATUS
<p>We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk.-At the last ARAC meeting, ARAC requested that Internal Audit be provided with evidence of criteria being used to prioritise demand in order to close off this recommendation; we have not received such evidence therefore this recommendation remains open. Police Scotland have advised that SPA have been liaising with Digital Division representatives and will provide revised actions and timescales for addressing this recommendation.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Vetting - 1.1 Designated Posts			TYPE
<p>Police Scotland maintains a list of Designated Posts setting out those staff requiring access to sensitive information, intelligence, financial or operational assets and the associated level of vetting required. We were unable to confirm that this has been updated since its publication in 2014. As such, it is not reflective of current posts requiring an increased level of vetting.</p> <p>We tested a sample of 24 positions included within the Designated Post list to confirm that the actual level of vetting clearance provided was as set out within the Designated Post list. We did not find any instances where a designated post holder did not hold a sufficient level of vetting clearance.</p> <p>We found eight instances (33%) where the actual level of vetting clearance was higher than that articulated on the Designated Post list. We queried each exception with the Force Vetting Coordinator and found that in all cases, there was appropriate rationale as to why a higher level of vetting was required, for example, changes to role meaning that individuals require access to more sensitive information or where the individual has moved post and “carried” the higher level of vetting with them.</p> <p>Our testing also identified four instances where the post no longer exists due to restructuring and so we were unable to confirm that the level of vetting was appropriate. Additionally, when undertaking the sample testing, we encountered difficulty filtering the CoreVet system to identify individuals in designated posts. A Senior Vetting Officer explained that when entering the data into the CoreVet system, the ‘job title’ field is an open text box that allows any abbreviation of the job title, making it difficult to find in future.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Without an accurate and up-to-date Designated Posts list, there is a risk that that individuals in posts requiring access to sensitive information are not vetted to an appropriate level which could result in inappropriate access to information, systems and/or other assets. Where individuals are vetted to a higher level than necessary for their role, this could result in inefficient use of Force Vetting resource as time is spent undertaking checks that are not required.</p>			HIGH
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should update the Designated Post list to accurately reflect those posts requiring access to sensitive information, intelligence, financial or operational assets and the associated level of vetting required. Once complete, the list should be subject to a regular review cycle to ensure vetting levels remain appropriate. The FVU should facilitate this exercise to provide support and information to the decision makers in each business area.</p> <p>To improve efficiency, the Force Vetting Unit may also wish to consider implementing data input standards to be used when entering data into the system. This will allow checks to be carried out more easily in future.</p>	Professionalism and Assurance ACC	<p>1. We recognise the designated post list is in need of review and will undertake work to bring this up-to-date. We will review the policy in line with force risk appetite and update to support decision making on appropriate vetting levels.</p> <p>2. Once the policy is reviewed and updated, we will co-ordinate the updating of existing designated posts in conjunction with business areas.</p>	31 July 2024




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
	Professionalism and Assurance ACC	<p>This will be a significant undertaking but will ensure that all posts are updated in accordance with force policy and staff are accessing information appropriate to their role and level of vetting. We will introduce a process of regular review to ensure the list is kept up-to-date.</p> <p>3. We will review data standards within CoreVet to ensure consistency and to support the easy identification of designated posts for future reviews.</p>	31 July 2024
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Due to significant increased demand in the Force Vetting Unit, which has tripled our vetting backlog over the last 3 months and with demand projected to grow further, this work has been paused meantime. ACC Professionalism and Assurance Houston aware. It is hoped work will re-commence within this calendar year however it is not possible to commit.</p> <p>As an interim measure, a Force Memo (56/24) has been issued to staff reminding managers of the requirement to check the vetting status of posts prior to any transfers or moves taking place. .</p>		Force Vetting Manager	31 March 2025
BDO UPDATE OCTOBER 2024			STATUS
<p>This recommendation is progress. We have received the updated Force Memo, which includes the requirement to check vetting status prior to any transfers. However, the recommendation will be marked as complete when a Designated Post list is drafted and periodically review. BDO also suggests the implementation of data input standards to facilitate the checks that need to be carried out.</p>			<p>BEING IMPLEMENTED</p> 



RECOMMENDATION STATUS

Compliance PAVA Airwave - 1.1 PAVA - Irritant Spray Guidance Document			TYPE
<p>We found that the Police Scotland Irritant Spray Guidance Document provided a comprehensive overview of the requirements over issue, storage, transportation and carrying of PAVA sprays. The document also makes reference to both relevant legislation and associated procedures such as the Use of Force National Guidance.</p> <p>From review of the guidance document, we found that it was last updated in 2017 and did not define the next scheduled review date. We were informed by contacts within Operational Safety Training (OST) that the content of the document is reviewed on an ad-hoc basis but were unable to substantiate this.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that documented guidance does not accurately reflect actual practice, caused by a failure to ensure formal review on a regular basis. In recognising that PAVA spray is considered a firearm under s.5 of the Firearms Act 1968, this could result in potential non-compliance with regulatory requirements, harm to individuals and/or associated reputational damage to Police Scotland.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the PAVA Irritant Spray Guidance Document is subject to review to ensure it remains up-to-date and reflective of actual practice. We also recommend that the next scheduled date for review is agreed as part of this process and centrally recorded to ensure review takes place accordingly.</p> <p>The findings set out later in this report also highlight multiple examples of non-compliance with the requirements of the Irritant Spray Guidance Document. As such, Police Scotland should consider the need for additional training for staff, particularly if review of the guidance document results in significant amendments.</p>	Professionalism and Assurance ACC	<p>We have instigated an immediate review of the guidance and will make amendments as necessary in the short term. We are developing a plan on a page for this review with key stakeholders and timelines identified.</p> <p>Following the wider review and implementation of the recommendations contained in this report, we will undertake a further review allowing sufficient time to consult on changes.</p> <p>The timescales provided reflect the need for an immediate review as well as a full review when all recommendations in this report have been addressed. Any opportunity to expedite the earlier completion of these recommendations will be undertaken.</p>	31 March 2024




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
	Professionalism and Assurance ACC	<p>Strategic and Tactical ownership has been assigned to this review to ensure progress is made in a timely manner through a Short Life User Group.</p> <p>As part of this wider review we will consider the requirement for amendments to training and any additional awareness raising.</p> <p>The next review date is already provided but is held centrally as part of the Policy Procedures Passport within our official record set. The frequency of review is based on risk assessment and will be considered when the full review is complete.</p>	31 March 2024
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>As per our update in April, a PAVA Irritant Spray SOP has been developed for the storage and governance of PAVA and is ready for consultation. The long term ownership of PAVA has taken time to resolve and this is now agreed. Following a briefing with the new owners we will progress with issuing the SOP for consultation. Notwithstanding the delays to finalising the SOP, we are making excellent progress with introducing more robust controls for the storage and movement of PAVA which is covered by other recommendations.</p> <p>The formal record set which is governed by Policy Support; each policy or guidance document which is part of the record set is assigned a review cycle by the Executive who signs off the Policy; review cycles are either on an annual, three yearly or five yearly cycle. Policies will also be updated as and when changes happen. The SOP will be subject to a formal review cycle once finalised.</p> <p>A revised Training Manual is now in use which takes cognisance of OP TARN commentary and current best practice in England & Wales. The manual has been peer reviewed by Scottish Prison Service colleagues and level 1 evaluation by Officers & Staff undertaking training is high. The governance and audit of PAVA is not part of the manual and sits separately within the draft SOP.</p> <p>A revised target date has been applied for 31/3/25 due to the length of time it takes for resolving ownership and allowing for consultation time.</p>		Chief Superintendent Learning, Training and Development	31 March 2025




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2024	STATUS
<p>This recommendation is being implemented. The PAVA Irritant Spray Guidance document and an SOP have been prepared and are ready for consultation and final review. This recommendation will be fully implemented once we have received the finalized copies of the PAVA Guidance and SOP, which should show training arrangements and next review dates, along with evidence of their review.</p>	<p>BEING IMPLEMENTED</p> 



RECOMMENDATION STATUS

Compliance PAVA Airwave - 1.2 PAVA - Storage Lockers			TYPE
<p>As a firearm, it is important that PAVA spray cannisters are stored securely to prevent unauthorised access and/or accidental discharge of the substance into the air within police premises. As such, the Irritant Spray Guidance Document requires that:</p> <ul style="list-style-type: none"> • “Where staff are provided a permanent irritant spray, they may be provided with an individual purpose-built locker to store the spray... one key for this locker will be issued with the other being securely retained at the place of issue. Master keys for all irritant spray lockers are held within premises where irritant spray is stored”; and • “Where there are no purpose-built secure storage lockers available, irritant spray must be stored in a manner which provides two layers of security to prevent unauthorised access to the spray. This should include locked boxes contained within a locked and secure cabinet. An appropriate supervisor should have control of access to this box and be responsible for issue to officers”. <p>We visited a sample of seven sites during fieldwork and found that:</p> <ul style="list-style-type: none"> • Only five sites had purpose-built lockers for storing PAVA. At one of these sites, master keys were not available meaning that we could not confirm that PAVA sprays were securely stored within lockers; • At two of these sites, we found expired PAVA cannisters in officer lockers, and one instance of an on-duty officer carrying expired PAVA on their person; • We identified numerous issues of PAVA lockers allocated to off-duty officers being empty during our site visits, suggesting that PAVA cannisters had been retained by the officer at the end of their shift; • At one site visit, lockers recorded within PAVA records were not known to staff, meaning we were unable to locate the associated PAVA spray; and • At the two sampled sites that did not have purpose-built individual lockers, we found that one used Airwaves lockers and the other stored PAVA in a personal equipment locker, neither of which are permitted; 			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Where PAVA is not stored appropriately and securely, there is a risk that unauthorised personnel are able to gain access to the cannisters. Further, where expired PAVA is in circulation, there is a risk of physical harm to police officers and/or members of the public. Failure to comply with legislative requirements in this area could also result in reputational damage to both Police Scotland and the Scottish Police Authority.</p>			HIGH
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
In addition to resolving the issues identified above from our sample testing, we recommend that Police Scotland undertakes a review across sites in possession of PAVA to ensure that:	Chief Financial Officer	Management accept this recommendation.	31 January 2024




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<ul style="list-style-type: none"> •expired PAVA is removed from use; •sufficient lockers and/or appropriate locked boxes and cabinets are in place to ensure the safe storage of individual PAVA cannisters; and •records of individual PAVA lockers are up-to-date and accurate across the estate. <p>We also recommend that all officers are reminded of the need to ensure that PAVA sprays are returned to the designated location at the end of their shift, and not retained on their person or in their vehicle.</p> <p>Management may also wish to consider implementation of a rolling spot-check audit process within local sites to ensure the safe storage of PAVA on an ongoing basis.</p>	Chief Financial Officer	<p>We will undertake an end to end review of all PAVA processes and will develop a comprehensive Improvement Plan with risk based priorities and milestone dates. Specifically for this recommendation, this review will include:</p> <ul style="list-style-type: none"> • Designation of named roles for security of PAVA in all stations • Audit of all PAVA storage across the Police Scotland estate, including countermeasures where necessary • Visuals improved to ensure process can be visually followed • Electronic monitoring of the status of all stations <p>This will allow us to change how we control PAVA, identifying responsible individuals and roles, and electronic tracking so that actions per station cannot be signed off until visual proof is provided.</p> <p>The timescales associated with this recommendation and all others within this report have been set recognising that a full review is needed of the whole system. This is being undertaken urgently with priorities and milestones identified. We expect to complete many milestones ahead of the target date, but we know that it will take some months to fully complete and be operational for all the recommendations in this report. A Short Life User Group with Strategic and Tactical Ownership has been put in place to provide additional governance.</p>	31 January 2024




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>A national uplift of expired PAVA complete. (Evidence 1.2.1)</p> <p>A review of lockers complete and new arrangements detailed within the draft SOP.</p> <p>A full audit of PAVA complete which provided for a detailed list of all stock, location and allocation. This is now ready to transfer to the new IT AssetConnect system which has been designed specifically for tracking and auditing stock. The roll out will commence in September and take a few weeks to complete. The first full audit of the system will be undertaken in December 2024 to establish compliance and provide assurance that the system requirements and controls are operating as planned.</p> <p>Officers and supervisors have been reminded (evidence PS Memo 038/23) of their responsibilities around storage and auditing in accordance with existing guidance (which is adequate for now but subject to revision in the new SOP).</p>	HEAD OF PURCHASING OPERATIONS AND LOGISTICS	31 March 2025
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation is being implemented. Police Scotland has completed a review of lockers, with new arrangements detailed in the draft SOP. A full audit of PAVA has also been completed, providing a detailed inventory of stock, location, and allocation, ready for transfer to the new IT AssetConnect system, which will be rolled out in September. The first full audit of the system will take place in December 2024 to ensure compliance. This recommendation will be fully implemented once we receive evidence of the agreed oversight arrangements for PAVA in operation.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Compliance PAVA Airwave - 2.1 PAVA - Oversight Arrangements			TYPE
<p>We were unable to confirm the existence of any governance or oversight arrangements in respect of PAVA at either Force or Executive level. As such, there is no formal governance route to ensure compliance with the Irritant Spray Guidance Document, firearms legislation as relates to PAVA, or health and safety legislation. Whilst the associated guidance is owned by Operational Safety Training; arrangements for the issue, storage and use of PAVA are managed at a local level. During our site visits, a number of contacts cited a lack of clarity around roles and responsibilities , with one division explaining that they designed their own divisional PAVA guidance setting out respective roles and responsibilities.</p> <p>The control weaknesses identified elsewhere in this report suggest that the locally managed approach is limited in its effectiveness in ensuring compliance with associated legislative requirement for the safe use of PAVA sprays.</p>			 DESIGN
IMPLICATION			SIGNIFICANCE
<p>Where there are not formal governance and oversight arrangements to ensure compliance with associated legislative requirements, there is a risk that Police Scotland is unable to ensure the safe and consistent use, issue and storage of PAVA spray cannisters. This could result in inappropriate use of PAVA resulting in physical harm to both users and subjects.</p>			HIGH
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that governance arrangements are reviewed, and a central oversight group established to oversee the management of compliance for PAVA. This group should be responsible for overseeing PAVA guidance, managing compliance, and reviewing the output of compliance monitoring activities.</p>	<p>Professionalism and Assurance ACC</p>	<p>Management accept this recommendation.</p> <p>1. In the interim Strategic and Tactical Leads have been assigned who will assume oversight for the formation of a Short Life User Group to drive forward an end to end process review.</p> <p>2. Once the full review is complete, overall roles and responsibilities will be assigned to all parts of the process and defined within the update guidance.</p>	<p>31 January 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Interim oversight are in place through the Short Life Working Group. The group report to the Strategic Lead who is ACC Professionalism and Assurance.</p> <p>Lifetime management arrangements for ownership has been discussed and now agreed. A report is being prepared for the Uniform and Equipment Steering Group which may lead to a revision of their accountabilities which may include PAVA along with other uniform and equipment. We await the outcome of this before progressing.</p> <p>Roles and responsibilities documented within the updated SOP. The action is complete but will require evidence of the SOP before we can discharge this recommendation.</p>	Chief Superintendent Learning, Training and Development	31 March 2025
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation is being implemented. Police Scotland has advised that interim oversight is in place through the Short Life Working Group, reporting to ACC Professionalism and Assurance. Ownership of lifetime management has been agreed, and a report for the Uniform and Equipment Steering Group, revising accountabilities, including PAVA, is under preparation. The recommendation will be fully implemented once we receive evidence of the agreed oversight arrangements for PAVA in operation.</p>		<p>BEING IMPLEMENTED</p> 



RECOMMENDATION STATUS

Compliance PAVA Airwave - 3.1 PAVA - Tracking of Stock	TYPE
<p>Our sample testing and conversations with staff across our sample sites highlighted numerous issues relating to the consistent recording, issue and subsequent storage of PAVA. Contacts expressed concerns as to the accuracy and integrity of PAVA stock records and cited a number of underlying issues as potential root causes.</p> <p>We found that a PAVA SharePoint is in place on the Force intranet and should be used to record and monitor the issue of PAVA to officers. However, contacts at our sample of sites identified the following issues:</p> <ul style="list-style-type: none"> • Two of the seven sites visited do not have access to the PAVA SharePoint meaning that they are unable to record the issue of PAVA on central records; • At the remaining sites, contacts expressed issues with the useability and functionality of this recording method and therefore issues being able to update the central PAVA record; • Staff at six of the seven sites visited maintain local spreadsheets to record the issue of PAVA as a result, meaning that actual issue of PAVA is not accurately reflected within central stock records; • The movement of staff around the Force was raised as a concern in terms of recording of PAVA. Staff explained that often when an officer moves to a different role or location, the individuals responsible for updating PAVA records are not informed, and correspondingly, the location of the officer's PAVA canister is not centrally updated. Our sample testing corroborated this with several examples of PAVA spray canisters recorded as being stored at that location were found to have moved with the officer to a new location; • At one site visit, we were informed that immediately prior to our audit visit, over 100 PAVA canisters were found in a cupboard by an Inspector. These canisters had expired in 2019, staff were not aware of them, and they were not recorded on any local or central stock records. Expired PAVA requires special uplift at a cost of £5 per unit; and • We were provided with anecdotal evidence of cases of PAVA canisters being delivered to local sites without having been requested leading to an over-supply of PAVA beyond the required amount. 	<p>DESIGN</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that Police Scotland is unable to properly account for stock of PAVA spray caused by a failure to ensure that there are robust record keeping arrangements in place. Where PAVA is not accurately and reliably accounted for there is a risk that:</p> <ul style="list-style-type: none"> • Spray canisters are issued to unauthorised personnel; • Expired spray canisters enter into circulation which could result in potential physical harm to police officers and the public; • Police Scotland incurs unnecessary expense caused by over-ordering PAVA for issue and/or associated uplift costs for disposal of expired PAVA. <p>Each of these risks could result in significant reputational damage to both Police Scotland and the SPA, and potential non-compliance with legislation.</p>	<p>HIGH</p>




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Accurate recording of all PAVA and its location is essential to ensure that units are held securely, only issued to authorised personnel and that effective stock rotation is deployed to minimise the risk of PAVA expiring before use.</p> <p>As such, we recommend that a Force-wide review is undertaken to identify all PAVA within the organisation, its serial number, location and expiry date. Any expired PAVA should be removed from sites as a matter of priority.</p> <p>A formal process should also be implemented to ensure that PAVA stock records are promptly updated to accurately reflect the location of units in the event that an officer moves within the Force.</p> <p>Thereafter, a formal stock take-process should be undertaken on at least an annual basis to ensure that the serial number, age, condition and location of individual PAVA canisters are accurately recorded.</p> <p>More generally, we recommend that Police Scotland reviews the effectiveness of the current SharePoint arrangement for managing PAVA stock records, ensuring that all staff requiring access are able to do so.</p> <p>Lastly, we recommend that responsibility for managing the deployment and movement of PAVA is centrally assigned such that sites only receive new PAVA when it is needed, and that PAVA is issued to sites in date-order to minimise the likelihood of canisters expiring before they are deployed and used.</p>	<p>Chief Financial Officer</p>	<p>Management accepts this recommendation.</p> <p>We will create a serialised asset management of all PAVA currently utilised by Police Scotland which will include Serial number & PSI number allocated.</p> <p>We will commit to an annual audit once the baseline has been established.</p> <p>This will allow us to identify who has PAVA, and where it is. This will push responsibility to the officer and the operational line to ensure they are in line with the expectations of the force.</p>	<p>31 January 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>All controls in local divisions for Stock tracking of PAVA have been identified. This has allowed for a national record, by PSI, to be created for the first time detailing the serial number, location and allocation).</p> <p>A new system - AssetConnect - is to be rolled out commencing early September. A full audit of the data will take place at the end of December to ensure compliance with new recording and tracking.</p> <p>The system will be in place by the due date. However, we will extend to align with the actions for the SOP - 31/3/25</p>	HEAD OF PURCHASING OPERATIONS AND LOGISTICS	31 March 2025
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation remains in progress. Police Scotland has advised that the new system was rolled out in early September; however, this will be fully implemented along with the SOP actions by March 2025. This recommendation will be fully implemented once the PAVA Connect system is operational and we can review the recording of stock, along with arrangements for updating records and undertaking stock checks.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Compliance PAVA Airwave - 4.1 PAVA Compliance Monitoring			TYPE
<p>As noted at MAP 4.1 above, we were unable to confirm during our audit that overall responsibility for PAVA has been assigned at either Force or Executive level. As such, there is no formal route through which assurance is provided over compliance with expected processes and legislative requirements.</p> <p>The Irritant Spray Guidance Document does not include any requirement to undertake stock audits to ensure the accuracy and integrity of underlying records. At five of seven sites visited, we found that staff have implemented local stock check arrangements on at least an annual basis. There is not, however, any formal route through which the results of these audits are communicated, or issues arising from the audit process are escalated.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that Police Scotland is unable to demonstrate compliance with both the PAVA guidance and associated legislation caused by a failure to implement a robust assurance and compliance regime. This could result in reputational damage to Police Scotland and/or physical harm in the event that PAVA spray is not stored and deployed correctly.</p>			HIGH
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that a central compliance monitoring regime is established to provide assurance over the issue, storage and use of PAVA. The findings identified within the report should be used to inform development of this process as a means of ensuring that the control weaknesses identified are appropriately addressed.</p> <p>We also recommend that a formal governance route is established both to oversee PAVA generally, and also oversee the results of compliance monitoring activities. Reporting to this group should provide a clear summary of identified issues and corresponding action plans to address identified weaknesses.</p>	ACC Professionalism and Assurance	<p>Management accepts the recommendation:</p> <ul style="list-style-type: none"> • ACC Professionalism and Assurance will assume the overall responsibility for overseeing of PAVA in the interim until subsequent assessment by Police Scotland to enable the organisation to identify appropriate formal governance routes. • A PAVA Short Life User group will be established for all Data/Asset Owners, including Strategic, Operational and Tactical where applicable. • Stores/Learning, Training and Development will explore any central monitoring capability available and report to the PAVA Short Life User Group as appropriate. 	31 Jul 2023




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>The Business Assurance team have produced a Professional Advice Note following a review of the governance arrangements, taking into account the standard operating procedures and any associated guidance, in relation to the issue, storage, and destruction of PAVA.</p> <p>They have drafted a robust quality assurance process of checks and audit requirements in relation to the recording of PAVA issue, its storage and destruction. This will be in addition to the system built controls in place via AssetConnect. This will commence when the SOP is finalised and communicated.</p>	Chief Superintendent Learning, Training and Development	31 March 2025
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation remains in progress. Police Scotland has advised that the Business Assurance team has produced a Professional Advice Note after reviewing governance arrangements for the issue, storage, and destruction of PAVA. A quality assurance process for audits and checks has been drafted and will commence once the SOP is finalized and communicated. The recommendation will be marked as complete when we receive the finalized SOP and can review the output of compliance monitoring.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Ill Health Retirements & Injury- 1.1 IHR and IoD SOP			TYPE
<p>Policies and procedures should be up to date and reflective of current expected practices to govern and control the IHR and IoD processes effectively. DESIGN The Ill Health Retiral and Injury on Duty (Police Officer) Standard Operating Procedure (SOP) has not been reviewed since November 2014. Through discussions with management, we also identified two elements of the existing 2014 Ill Health Retiral and Injury on Duty (Police Officer) SOP which no longer take place in practice, as follows:</p> <ul style="list-style-type: none"> • The SOP outlines that: ‘All requests to refer an officer to the SMP must be approved by the relevant HR Business Partner in the first instance’, and, ‘P&D prepare a report for HR Business Partner to decide as to whether referral to SMP is appropriate..’. As all officers who apply for IHR are entitled to an SMP assessment, the initial review and approval by an HR Business Partner to proceed does not occur. Sample testing of ten cases identified one instance where an officer who was progressed through the IHR process despite their wish to ultimately be retained to undertake adjusted duties. We note officer preference is not the sole determinant of whether they are ultimately retained with amended duties, and they can only request that reasonable adjustments are made. However, an initial review of the application would help to ensure that the outcome of the SMP assessment is clearly documented, and the extent to which reasonable adjustments have already been considered. This would help to filter out any cases where all possible options have not yet been exhausted, and re-direct to the correct next step if appropriate. Discussions with the Scottish Police Federation also reiterated the sentiment that a first step review and approval would help to prevent officers commencing the IHR process prior to all other options being exhausted. While we note that the SMP assessment is a critical step in many circumstances, the distinction between application to IHR versus other possible avenues (such as redeployment) could be made clearer. • The SOP outlines that: ‘the Director of P&D will report to the SPA with a recommendation including details of the current numbers of officers on restricted duties and the expected pattern of potential medical retirement cases in the future as these could impact on operational effectiveness.’ While it may remain useful for the Authority to receive such information from a workforce planning perspective, we understand that Police Scotland do not to consider this numerical information in the context of individual cases and therefore, the SOP requires updating to reflect this. 			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>As the SOP has not been subject to recent review, there is a risk that officers and staff may be unaware of current agreed procedure, including key changes to the process arising from the joint review. This could result in key controls not being followed, inefficiencies, or inconsistency across the IHR and/or IoD process which could prolong time spent in the process or lead to wider issues related to officer wellbeing. There is a risk that officers may be progressed through the IHR process when all other options have not yet been exhausted.</p>			MODERATE
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Following the completion of the joint investigation, the IHR and IoD SOP should be updated to reflect current agreed procedure in addition to any actions arising from the joint review which have since been implemented. Following updates being drafted, the IHR and IoD SOP should be formally reviewed and approved for use.</p>	<p>Head of People Health and wellbeing</p>	<p>Management partially accepts this recommendation. Consideration will be given to whether the SOP is required as the IRH / IOD process is governed by very specific regulations. For Ill Health Retirement - (The Police Pension Scheme (Scotland) Regulations 2015). For IoD (The Police Injury Benefit (Scotland) Regulations 2007) . The option of user guide / guidance document may be more appropriate</p>	<p>30 April 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Please refer to closing statement from last quarterly review.</p> <p>Police Scotland maintain the position that they will not articulate the process within the SOP. Following review it may not be necessary as the information is covered in legislation/regulation. A guidance document is available for Officers and Staff as well as being directed to the legislative regulations. We believe the risk identified to be minimal as guidance is available through our Policy Hub which is the primary source of information. Our people are also supported throughout the process by People Partners which provides further mitigation.</p> <p>As previously stated the SOP is not on the schedule for review any earlier than 2025/26. Milestone date added for 6 months time for any updates.</p>	<p>Head of People Health and wellbeing</p>	<p>31 March 2025</p>
BDO UPDATE OCTOBER 2024		STATUS
<p>Police Scotland have advised that the updated SOP will not be available before 2025/26. This recommendation will be fully implemented when evidence is provided that the IHR and IoD SOP has been updated to reflect the current process.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Ill Health Retirements & Injury- 5.3 Joint Lessons Learnt SPA & Police Scotland			TYPE
<p>Formal feedback channels should be in place to understand the experiences of officers with the IHR and/or IoD process so that improvements can be identified and implemented for future cases.</p> <p>There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that opportunities for improvements within the IHR and/or IoD process are not identified in good time.			MODERATE
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
As above, a lessons learned exercise should be conducted jointly by Police Scotland and the Scottish Police Authority and reported to the SPA People Committee on at least an annual basis, following the feedback received throughout the year. The lessons learned exercise should identify the areas of the process where negative feedback was provided and identify appropriate improvement actions to address these. The status of the improvement actions should be monitored at quarterly SPA People Committee meetings throughout the year.	SPA / Head of People Health and wellbeing	We will work with the SPA to introduce a lessons learned approach covering the areas identified in the recommendation.	01 August 2024
MANAGEMENT UPDATE			ACTION OWNER
<p>PROPOSED FOR CLOSURE</p> <p>Lessons learned throughout the review of the IHR/IOD process have been introduced to the process in the form of the improvements already seen and reported on.</p> <p>As a formal feedback process has now been introduced (see R5.1/5.2 response), any feedback received will inevitably lead to further learning and will feature in the Wellbeing quarterly report to the SPA (where appropriate) . The formal feedback process was introduced in April 2024 and too soon for any reporting at this early stage but it is anticipated that reporting on the feedback will commence in Q3 onwards.</p>			Head of People Health and wellbeing
			01 August 2024




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
In addition, the IHR-IOD Sub Group of the Scottish Police Consultative Forum, chaired by SPA, and with membership from the Association of Scottish Police Superintendents, Scottish Police Authority, Police Scotland and Scottish Government continues to meet (approx. 6-8 weekly) to obtain feedback from stakeholders to review issues around IHR/IOD process and enable further improvements	Head of People Health and wellbeing	31 March 2025
BDO UPDATE OCTOBER 2024		STATUS
This recommendation remains in progress. A lessons-learned exercise was implemented and launched in April 2024. This recommendation will be marked as complete once evidence of feedback reporting and improvement actions is provided.		BEING IMPLEMENTED 




RECOMMENDATION STATUS

Biometrics - 1.1 Joint Strategy Biometric Data			TYPE
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes.</p> <p>Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner).</p> <p>Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities.</p>			
IMPLICATION			SIGNIFICANCE
<p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend a strategy is developed for the management of biometric data jointly between both SPA Forensic Services and Police Scotland. The strategy should have sufficient breadth in its scope, extending to physical biometric samples, records derived from samples and biometric technologies as a minimum. The strategy should take a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. The strategy should clearly define the key strategic priorities for the management of biometric data across the relevant period and explain how these priorities will contribute to wider outcomes, such as the National Outcomes for Scotland, and the Strategic Police Priorities for Scotland.</p>	SCD - DCS	<p>Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.)</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE	
<p>Each strategic priority should identify actions which will be taken to achieve these priorities and define the indicators which will be assessed to measure the achievement of those priorities. The strategy should be subject to review on a regular basis and published internally and externally.</p>	SCD - DCS		End of Quarter 2 2024/25	
MANAGEMENT UPDATE			ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Draft Outline of Strategy created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Major Crime, Public Protection and Local Crime. Regular monthly engagement meetings planned with SPA FS to maintain momentum.</p>			Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024				STATUS
<p>This recommendation is in progress. Police Scotland have made progress by drafting the Outline of Strategy for managing biometric data between SPA Forensic and Police Scotland. However, this recommendation will be marked as complete when the strategy is finalized and reviewed.</p>				<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Biometrics - 1.2 Joint Policy on Biometric Data			TYPE
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes. Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner).</p> <p>Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend a dedicated policy is developed which governs the acquisition, use, retention and destruction of biometric data jointly across both Police Scotland and SPA Forensic Services. The policy should clearly set out the regulatory environment for biometric data, including the relevant legislation, codes of practice and any other compliance frameworks. The policy should clearly define each of Police Scotland and SPA Forensic Service's separate and joint responsibilities in respect of the management of biometric data and technologies. The policy should reference all supporting procedures (such as the Biometrics and the Records Retention SOPs) as relevant and note where staff can access these. The policy should be subject to re-review on a regular basis (eg, every three years or earlier where required by change in legislation or other material change).</p>	SCD - DCS	<p>Management accepts the recommendation. Delivery of an overarching policy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed).</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025 Draft Outline of Policy created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Major Crime, Public Protection and Local Crime . Regular monthly engagement meetings planned with SPA FS to maintain momentum.	Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024		STATUS
This recommendation is in progress. Police Scotland have made good progress by drafting the Outline of Strategy for managing biometric data between SPA Forensic and Police Scotland. However, this recommendation will be marked as complete once a policy outlining the joint management of biometric data between Police Scotland and SPA Forensic Services is finalized and reviewed.		BEING IMPLEMENTED 




RECOMMENDATION STATUS

Biometrics - 2.1 KPI's			TYPE
<p>Section A4 of the Code of Practice (Appendix VI) requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. Section A7 of the Code of Practice (Appendix VI) requires that performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes. Our review of quarterly performance reporting to the SPA Forensic Services Committee identified that reports included various Key Performance Indicators by category (eg Biology, Volume Crime, Drugs, Fingerprints, Toxicology, etc) monitoring compliance to timescales for delivery of forensic analysis under the crime scene to court room framework. However, the current reporting arrangements do not clearly articulate how the KPIs reported link to any strategic priorities or outcomes. We also identified there is an opportunity to improve performance reporting by including best value considerations and clarifying how reporting links into the overall approach to risk management and continuous improvement.</p>			 DESIGN
IMPLICATION			SIGNIFICANCE
<p>There is a risk that achievement of the strategic priorities and outcomes is not regularly assessed in relation to biometric data, and therefore, that issues preventing the achievement of these priorities may not be identified and remediated in good time. Without clear linkage of performance indicators to strategic priorities, there is also a risk that there may be gaps where compliance or performance is not sufficiently monitored at present. Lastly, there is a risk of missed opportunities or failure to obtain best value in relation to biometric data and technologies where this is not considered in performance management practices.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend clear, measurable, effectiveness and efficiency KPIs are defined which directly link to management's strategic priorities for biometric data, to monitor the progress with which priorities have been achieved. These indicators should be clearly documented in the biometric strategy, as recommended at Finding 1, and should be incorporated into existing performance reporting.</p>	SCD - DCS	<p>Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.)</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Draft Outline created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Major Crime, Public Protection and Local Crime. Regular monthly engagement meetings planned with SPA FS to maintain momentum.</p>	Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024	STATUS	
<p>This recommendation is in progress. Police Scotland have made good progress by drafting the Outline of Strategy, However, this recommendation will be marked as complete when the draft clearly outlines the KPIs in relation to management's strategic priorities for biometric data between the Police Scotland and SPA Forensic Services and it is finalised and reviewed.</p>	<p>BEING IMPLEMENTED</p> 	




RECOMMENDATION STATUS

Biometrics - 3.1 Joint Biometric Data Strategy			TYPE
<p>Section C5(a) of the Code of Practice (Appendix VI) requires that engagement with the public, partners and stakeholders is an integral part of planning and improving services. Section C5(b) (Appendix VI) requires that information on biometric data is available in ways that meet community needs and preferences.</p> <p>Section B1(a) of the Code of Practice (Appendix VI) requires that Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated.</p> <p>Section B7 of the Code of Practice (Appendix VI) requires performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders, and that this is used to facilitate continuous improvement.</p> <p>Our discussions with management identified the following exception and areas for improvement in relation to the above sections of the code of practice:</p> <ul style="list-style-type: none"> • It was noted there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public (and other external stakeholders) as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served. • Neither Police Scotland nor SPA Forensic Services have a documented biometric data strategy in place. • There is a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is therefore an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway. 			 <p>DESIGN</p>
IMPLICATION			SIGNIFICANCE
<p>Where there is a lack of effective engagement and consultation with the public and wider community on services relating to biometric data, there is a risk that the needs of external stakeholders are not met. This could prevent adherence with key ethical principles of the Code of Practice including enhancing public safety and public good, respect for the human rights of individuals and groups, and promoting equality.</p> <p>There is also risk that the public does not have a sufficient understanding or awareness of how biometric data is managed in a way that contributes to the strategic priorities of Police Scotland and SPA Forensic Services, and wider national outcomes for Scotland, or the extent to which priorities and outcomes are being achieved and expected timeframes.</p>			<p>MEDIUM</p>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend a strategy is developed for the management of biometric data jointly between both SPA Forensic Services and Police Scotland. The strategy should have sufficient breadth in its scope, extending to physical biometric samples, records derived from samples and biometric technologies as a minimum.</p> <p>The strategy should take a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services.</p>	Major Crime and Public Protection ACC	<p>Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed).</p> <p>Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement,</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>The strategy should clearly define the key strategic priorities for the management of biometric data across the relevant period and explain how these priorities will contribute to wider outcomes, such as the National Outcomes for Scotland, and the Strategic Police Priorities for Scotland.</p> <p>Each strategic priority should identify actions which will be taken to achieve these priorities and define the indicators which will be assessed to measure the achievement of those priorities.</p> <p>The strategy should be subject to review on a regular basis and published internally and externally.</p>	Major Crime and Public Protection ACC	partnerships, etc.)	End of Quarter 2 2024/25
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Draft Outline of Strategy created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Johnson. Regular monthly engagement meetings planned with SPA FS to maintain momentum.</p>		Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024			STATUS
<p>This recommendation is in progress. Police Scotland advised us that they have drafted the Strategy and shared this with Forensic Services and intend to continue having monthly engagement meetings with Forensics. An updated timeline of 31st March 2025 has been proposed for finalisation of the Strategy.</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Biometrics - 3.2 Regular Engagement			TYPE
<p>Section C5(a) of the Code of Practice (Appendix VI) requires that engagement with the public, partners and stakeholders is an integral part of planning and DESIGN improving services. Section C5(b) (Appendix VI) requires that information on biometric data is available in ways that meet community needs and preferences. Section B1(a) of the Code of Practice (Appendix VI) requires that Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated. Section B7 of the Code of Practice (Appendix VI) requires performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders, and that this is used to facilitate continuous improvement.</p> <p>Our discussions with management identified the following exception and areas for improvement in relation to the above sections of the code of practice:</p> <ul style="list-style-type: none"> • It was noted there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public (and other external stakeholders) as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served. • Neither Police Scotland nor SPA Forensic Services have a documented biometric data strategy in place. • There is a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is therefore an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway. 			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Where there is a lack of effective engagement and consultation with the public and wider community on services relating to biometric data, there is a risk that the needs of external stakeholders are not met. This could prevent adherence with key ethical principles of the Code of Practice including enhancing public safety and public good, respect for the human rights of individuals and groups, and promoting equality. There is also risk that the public does not have a sufficient understanding or awareness of how biometric data is managed in a way that contributes to the strategic priorities of Police Scotland and SPA Forensic Services, and wider national outcomes for Scotland, or the extent to which priorities and outcomes are being achieved and expected timeframes.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend management agree and define a suitable strategy for regular engagement with the public, communities and other external stakeholders, as part of the planning of services relating to biometric data. This approach should be set out within the biometric strategy, in Finding 1, including the frequency and mode of engagement. SPA Forensic Services and Police Scotland could also consider liaising with the Scottish Biometrics Commissioner to agree effective and proportionate approaches to increase public engagement and establish robust channels to facilitate effective communication.</p>	SCD - DCS	<p>Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.)</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025 Draft Outline of Strategy created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Major Crime, Public Protection and Local Crime . Regular monthly engagement meetings planned with SPA FS to maintain momentum.	Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024		STATUS
This recommendation is in progress. Police Scotland have made good progress by drafting the Outline of Strategy. However, this recommendation will be marked as complete once the strategy is formalized, reviewed, and includes a suitable engagement strategy with the public and other external stakeholders.		BEING IMPLEMENTED 




RECOMMENDATION STATUS

Biometrics - 4.1 Staff Engagement Strategy - Communications Plan			TYPE
<p>Section D3 of the Code of Practice (Appendix VI) requires that effective communication and engagement strategies are in place that meet the needs of staff and keep them informed and involved. Section D4 (Appendix VI) requires that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised. Section D5 (Appendix VI) requires people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team. Our discussions with management identified that there has been a lack of a clear engagement strategy or communication with staff to keep them better informed of biometric data policy, the code of practice and related developments, and that this is an area which could be improved. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.</p>			 DESIGN
IMPLICATION			SIGNIFICANCE
<p>There is a risk that staff involved in the management of biometric data may not be sufficiently aware of, or understand the new Code of Practice, or other key developments relating to the management of biometric data, and therefore may not adhere to required practice.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>As recommended per Finding 1, a biometric strategy should be developed which takes a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. In addition, this should also set out the staff engagement strategy for biometric data. The strategy should identify the key staff bodies for engagement and outline the channels through which staff will receive effective communication, and the regularity of any such communication and engagement. The strategy should also highlight the training that staff will receive to assist them in their role.</p>	SCD - DCS	<p>Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.)</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Draft Outline of Strategy created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Major Crime, Public Protection and Local Crime . Regular monthly engagement meetings planned with SPA FS to maintain momentum.</p>	Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation is in progress. Police Scotland have made good progress by drafting the outline strategy; however this recommendation will be marked as complete once the strategy is finalized, reviewed, and includes guidance on the use of biometric data—such as retention, acquisition, use, and destruction—between Police Scotland and Forensic Services. Additionally, a staff engagement strategy, per Finding 1, must be developed and finalized.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Biometrics - 7.1 Strategic Partnerships			TYPE
<p>Section F2 and F3 of the Code of Practice (Appendix VI) require that strategic partnership arrangements for the exchange of biometric data for policing and criminal justice purposes within Scotland, and with other UK and international jurisdictions, prioritise and manage shared opportunities and risks. Section F4 (Appendix VI) requires that the nature and extent of financial investment in shared UK biometric databases maintained for policing and criminal justice processes is understood and supports the delivery of policing priorities, justice priorities and/or national outcomes for Scotland. Lastly, Section F6 (Appendix VI) requires that partnership exchange of biometric data supports effective service delivery and outcomes for communities and that the impact and outcome of partnership activity is measured and understood. While individual agreements are in place which outline the strategic partnerships for the exchange of DNA and fingerprint biometric data within Scotland, and with other UK and international jurisdictions, there is no overarching policy or strategy governing these arrangements. It may be beneficial to develop clear guidance on the role of strategic partnerships in the sharing of biometric data. Such a policy could help to more clearly define the shared opportunities and risks, and how these will be prioritised and managed. A wider strategy or policy on strategic partnerships would also help to clearly identify each partnership, its overall purpose, the governance and reporting channels relating to each, the arrangements for monitoring the success of these partnerships, and the role strategic partnerships are expected to play in delivering positive outcomes for communities. This would also ensure the nature and extent of financial investment in shared UK biometric databases for policing and criminal justice is understood, including how this investment supports the delivery of policing and justice priorities, and of the national outcomes for Scotland.</p>			 DESIGN
IMPLICATION			SIGNIFICANCE
<p>There is a risk that management is not sufficiently clear on the role partnerships play in achieving the strategic priorities on biometric data, or how achievement through partnerships is accurately measured and monitored. There may also be a lack of visibility of other factors such as the shared opportunities, shared risks, extent of financial investment in shared databases, which could reduce the quality of decision making in relation to shared biometric data and technologies.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend the role of strategic partnerships is formally considered and defined as part of an overarching biometric strategy (as recommended at Finding 1). The strategy for data sharing partnerships should identify key partners, what data is shared, the overall purpose of the data sharing, financial investment in shared databases (and how each agreement and associated investment is expected to contribute to service quality/community or public good/the strategic priorities for the management of biometric data) and the governance and reporting channels of each partnership.</p>	SCD - DCS	<p>Management accepts the recommendation. Delivery of an over-arching biometrics strategy to form part of PS Biometric Strategic Plan (to be drafted once Biometrics resources appointed). Engagement already ongoing with PS Strategy & Innovation to prepare a high-level Biometrics Strategy, supported by detailed tactical strategy documents covering each relevant section (i.e., engagement, partnerships, etc.)</p>	End of Quarter 2 2024/25




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025 Draft Outline of Strategy created and shared with SPA Forensic Services. Deadline to be extended to allow for TOM and services to be defined. Agreed in consultation with SPA FS and approved by ACC Major Crime, Public Protection and Local Crime . Regular monthly engagement meetings planned with SPA FS to maintain momentum.	Head of Biometrics	31/03/2025
BDO UPDATE OCTOBER 2024		STATUS
This recommendation is in progress. Police Scotland have advised that a Strategy Outline has been drafted but the draft has not been provided to BDO. This recommendation will be marked as complete when the role of strategic partnership is formally included in the Outline of Strategy, and the outline is finalized and reviewed.		BEING IMPLEMENTED 




RECOMMENDATION STATUS

Electronic Data Retention and iVPD - 1.1 Staff Declarations			TYPE
<p>It is essential that staff are aware of changes to key policies and procedures and that they take time to review and understand changes in processes. Internal audit discussed with management the process for making staff aware of policy and procedure changes, and it was explained that there was no process in place for staff to declare that they have reviewed key policies and procedures, particularly when there has been updates to the documents. We note that staff are required to sign up to the electronic communication policy during their induction and that some sites on the intranet have guidelines to be followed.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>To align with good practice and to ensure that staff are aware of their roles and responsibilities and mitigate the risk of staff not having sufficient knowledge there is an opportunity to introduce staff declarations.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that management consider the feasibility of implementing an annual declaration process in line with best practice. The declarations could include confirmation that key policies and procedures have been read and understood, mandatory training completed, awareness of organisation values, conflicts of interest, investment in prohibited entities, CPD compliance, and compliance with the organisation code of conduct.</p>	<p>Information Assurance Manager</p>	<p>Management accepts this recommendation.</p> <p>The feasibility of implementing a declaration process for key policies and procedures will be investigated and a report prepared for consideration by the Data Governance Board, chaired by the SIRO/Executive Accountable Officer for Information for a decision to be made.</p>	<p>30 September 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/12/2024</p> <p>No technical solution has been identified - other than manual 'all staff' email chasers.</p> <p>Engagement with Policy Support has suggested that there is no simple, objective way to identify policies, procedures and national guidance that is 'key' to all areas, noting that every role and geographic area will place additional emphasis or need on certain documents and the information therein. Policy Support (via Corporate Communications) provided a list of the SOPs, Policies and National Guidance subject to the most 'hits' on the Intranet to consider what might be 'key' documents.</p> <p>A detailed paper on feasibility, including the amount of time that each officer and member of staff would need annually to read the generic (i.e. forcewide) data protection and information security SOPs, policies and national guidance only), the limitations of available technology to record that a person states they have read them, will be presented to the Data Governance Board scheduled for 8 November 2024. Whilst the decision lies with the SIRO, the recommendation will be that there is limited assurance value in requiring all officers and staff to confirm by email that they have read certain documents annually without providing time to each individual to proactively read the documents and resource to undertake 'chasers' in lieu of an automated system.</p>	<p>Information Assurance Manager</p>	<p>31 December 2024</p>
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation remains in progress. Police Scotland have advised that no technical solution has been found so far, with manual email chasers being the only option. They have advised that a detailed paper on feasibility, including the amount of time that each officer and member of staff would need annually to read a few suggested policies, will be presented to the Data Governance Board scheduled for 8 November 2024.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Electronic Data Retention and iVPD - 2.1 Mandatory Training Dates - Single Date			TYPE
<p>Mandatory training is essential for ensuring that staff have the required knowledge to discharge their roles and responsibilities in line with the policies and procedures in place within an organisation. Staff within the organisation are required to complete annual data protection training with a due date for the mandatory training based on the anniversary of the employee starter date. The November 2023 Data Governance Board papers showed that the data protection completion rate in September 2023 for Police Scotland was 75.06%, which was below the 80% target level. These completion rates and a target rate of 80% exposes the organisation to a risk where staff involved in incidents such as a data breach may not have had suitable training or refresher training in line with best practice. The organisation approach of using staff joiner anniversary dates as the due date for annual training means that the rolling percentage completion rate is increasing and decreasing daily, making it difficult for the organisation to effectively oversee training completion.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that staff may not have the required knowledge levels to ensure that they are aware of their roles and responsibilities to ensure compliance with data protection regulations and policies and procedures in place.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the organisation consider the feasibility of changing the approach to mandatory training due dates by moving from the anniversary date of joining the organisation to a set deadline date being used for mandatory training courses.</p>	<p>Information Assurance Manager</p>	<p>Management accepts this recommendation.</p> <p>The feasibility of changing training due dates from the anniversary date of joining to a set deadline will be explored with LTD and a report prepared for the Data Governance Board. If the amendment can be made, a timeline will be agreed with LTD for implementation.</p>	<p>30 September 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAIN IN PROGRESS NEW DATE PROPOSED 31/12/2024</p> <p>The matter was considered at the DGB on 9 August 2024. Following discussion on a paper submitted, it was agreed that the date would not be amended to a single annual date, however it was also agreed that the way the target is currently articulated is confusing so revision was agreed to clarify the force's position.</p> <p>It is mandatory for all officers/staff to complete the DP Refresher course annually and the force will have 80% of its officers/staff 'in ticket' (i.e. having completed the course) at all times.</p> <p>However ACC Professionalism and Assurance instructed further review of the figure of 80% 'in ticket' with an update to be provided to the DGB in November. Accordingly, whilst the majority of this action has been discharged, the target date has been revised to allow the DGB decision at its next meeting to be considered and any further action to be taken.</p>	Information Assurance Manager	31 December 2024
BDO UPDATE OCTOBER 2024		STATUS
This recommendation remains in progress. Police Scotland have advised that it will be revisited in November following the DGB update in the next meeting.		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Electronic Data Retention and iVPD - 2.2 Mandatory Training Completion Rate (100%)			TYPE
<p>Mandatory training is essential for ensuring that staff have the required knowledge to discharge their roles and responsibilities in line with the policies and procedures in place within an organisation. Staff within the organisation are required to complete annual data protection training with a due date for the mandatory training based on the anniversary of the employee starter date. The November 2023 Data Governance Board papers showed that the data protection completion rate in September 2023 for Police Scotland was 75.06%, which was below the 80% target level. These completion rates and a target rate of 80% exposes the organisation to a risk where staff involved in incidents such as a data breach may not have had suitable training or refresher training in line with best practice. The organisation approach of using staff joiner anniversary dates as the due date for annual training means that the rolling percentage completion rate is increasing and decreasing daily, making it difficult for the organisation to effectively oversee training completion.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that staff may not have the required knowledge levels to ensure that they are aware of their roles and responsibilities to ensure compliance with data protection regulations and policies and procedures in place.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that to align with best practice that a mandatory training target completion rate of 100% should be introduced, and that staff who have not completed mandatory training in line with the set target rate should have user access to the network restricted.</p>	<p>Information Assurance Manager</p>	<p>Management does not accept this recommendation. The turnover of officers and staff, sickness and other long-term absences have been taken into account in setting and achieving the current target. Restriction of access to the network for those not completing the annual refresher training would directly impact the Force's operational capabilities. Police Scotland will continue to monitor and drive compliance with the target of 80% completion for the annual refresher training.</p>	<p>30 September 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE Management does not accept this recommendation.</p> <p>The turnover of officers and staff, sickness and other long-term absences have been taken into account in setting and achieving the current target. Restriction of access to the network for those not completing the annual refresher training would directly impact the Force's operational capabilities. Police Scotland will continue to monitor and drive compliance with the target of 80% completion for the annual refresher training.</p>	Information Assurance Manager	8 November 2024
BDO UPDATE OCTOBER 2024		STATUS
Per their original management response, Police Scotland do not accept this recommendation. We believe Police Scotland should continue any efforts to implement his recommendation, in place of accepting the risk. The target of 100% completion of training should apply to all staff who are not on long term absence. We request that the ARAC takes a decision on whether Police Scotland should continue efforts to implement this recommendation.		NOT IMPLEMENTED 




RECOMMENDATION STATUS

Electronic Data Retention and iVPD - 4.1 IVPD Training Records - Reconciliation			TYPE
<p>It is important that staff receive appropriate training prior to being provided access to key systems, such as iVPD which contains sensitive information and a minimum level of knowledge and understanding to effectively use the system. Access to iVPD should only be granted once a user has completed modules 1 and 2 of the iVPD training, with further training required to be completed for staff with elevated user roles. Internal audit sample tested 20 new iVPD users between September and December 2023 and found that one of the users had accessed the system but their personal training log on Scope had no record of iVPD modules 1 and 2 training being completed. Internal audit note that there is an IT service request in place to implement a process that would reconcile user accounts on iVPD to training records within Scope which would identify users that are required to undertake training.</p>			DESIGN 
<p>IMPLICATION</p> <p>There is a risk that staff utilising iVPD do not have the required knowledge regarding the processes to be followed due to non-completion of mandatory training.</p>			SIGNIFICANCE MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that resource is allocated to complete the Scope and iVPD system reconciliation project to allow effective identification of iVPD users who have not completed the required training, or who have inaccurate training records in cases where Scope has not been updated.</p>	<p>SCoPE Management</p>	<p>Management partially accepts this recommendation NRAC submitted a Service Request to SCoPE management to commence this work in November 2022. This is currently on the list to action but a date is not available at this time for implementation. A review will be undertaken to assess the priority alongside other changes to determine if this work can be accelerated but additional resource is not possible at this time.</p>	<p>30 September 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/12/2024</p> <p>Work on developing the iVPD/SCoPE interface is continuing to develop. We are currently holding fortnightly meetings with the iVPD developers in Digital Division to define our user requirements. These same developers are liaising with their counterparts who manage SCoPE to ensure the data we are looking for is available. As it stands, we are consulting with colleagues within the divisional Concern Hubs to identify ways of better streamlining the numerous user permissions within iVPD (see attached email). We have already identified the training requirements required for each of the user permissions. Once we have the defined user permissions we can start to compare the individual users with those permissions against their SCoPE training records, the idea being that this is not a one-off exercise but continuous monitoring through an interface which will require technical development.</p> <p>As such, this will take time with no definitive timescale at the moment for implementation, but it is a priority piece of work for NRAC.</p> <p>Move to next quarter as milestone date for check in on whether timeline is ready.</p>	<p>Detective Chief Inspector NRAC</p>	<p>31 December 2024</p>
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation is in progress. Police Scotland has advised that the iVPD and Scope interface is continuing to develop. This recommendation will be marked as complete once the Scope and iVPD reconciliation is finalised.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

Electronic Data Retention and iVPD - 5.1 Resource for Information Sharing Agreements			TYPE
<p>As defined by the Information Commissioner’s Office (ICO) it is good practice for an organisation to have written data sharing agreements when controllers share personal data. This helps everyone to understand the purpose for the sharing, what will happen at each stage and what responsibilities they have. It also helps you to demonstrate compliance in a clear and formal way. At the time of the audit the organisation do not have information sharing agreements in place for all third-parties that concern reports are shared with. An action tracker presented to the RAHDOG in September 2023 showed that 135 information sharing agreements were in progress.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>To align with good practice steps should be taken to ensure that the identified information sharing agreement gaps are rectified.</p>			MEDIUM
BDO’S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that resource is allocated to escalate the speed in addressing the information sharing agreement gaps.</p>	<p>Information Assurance Manager</p>	<p>Management does not accept this recommendation. In the current resource climate, it is not feasible to increase resources within Information Assurance and in wider Divisions and Departments to service completion of ISAs. Information Assurance will however bring forward alternative proposals to facilitate demonstrable legislative compliance during 2024</p>	<p>30 September 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE Management does not accept this recommendation.</p> <p>In the current resource climate, it is not feasible to increase resources within Information Assurance and in wider Divisions and Departments to service completion of ISAs. Information Assurance will however bring forward alternative proposals to facilitate demonstrable legislative compliance during 2024.</p>	<p>Information Assurance Manager</p>	<p>8 November 2024</p>
BDO UPDATE OCTOBER 2024		STATUS
<p>Per their original management response; Police Scotland do not accept this recommendation. They have advised that due to the current resource constraints, the allocation of additional resources to information assurance is not viable. We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk to ensure that information sharing gaps are rectified and practice meets ICO recommendations. We request that the ARAC takes a decision on whether Police Scotland should continue efforts to implement this recommendation.</p>		<p>NOT IMPLEMENTED</p> 




RECOMMENDATION STATUS

Grievance Process- 5.1 Grievance Procedure			TYPE
<p>Policies and procedures provide staff with guidance on how to discharge their roles and responsibilities and are required to ensure consistency and mitigate the risk of knowledge being lost when staff leave an organisation.</p> <p>The organisation has a Grievance procedure in place, with an updated version in the consultation process at the time of the internal audit, and a range of supporting guides and toolkits in place to provide staff with guidance on the procedures to be followed.</p> <p>Internal Audit note that the procedure has clear guidance on the steps to be followed when initiating a grievance, managing a grievance, timescales and appeals. However, the following points have been noted:</p> <p>The aims, objectives and resulting success criteria in the previous and proposed grievance procedure are unclear, creating difficulty in being able to routinely monitor its fitness for purpose and that it is being implemented fairly and consistently. As a result, there is a risk of not being able to respond in a timely manner in making necessary improvements to the procedure itself, or to communication and training to support its implementation.</p> <p>There is also an opportunity to clearly record the required approvals for publishing the process document, including whether the SPA Board is required to provide oversight and approval. Due to the reputational and financial risk that grievance cases can pose to the organisation it is essential that the SPA Board have oversight, confidence and awareness of the grievance process in place, and effectiveness of that process, to discharge their role.</p> <p>The Grievance process outlines that there is a requirement for evidence relating to grievances to be maintained within the People Direct Portal. However, upon discussion with management it has been outlined that the People Direct Portal is not suitable for storing confidential grievance supporting documentation and that the system is not used for maintaining grievance case evidence.</p> <p>Supporting guides and toolkits will be required to be updated to reflect any material changes between the current and proposed grievance process once approved and implemented.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
There is a risk that the grievance procedure and supporting documents contains inaccurate information, in particular relating to people direct usage.			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management, in line with good practice and its recent commitment in respect of policies more generally, include a section within the grievance procedure outlining its aims and objectives and success criteria, to enable monitoring of fitness for purpose in design and implementation and inform prompt action where issues are identified.	Head of Human Resources	Per their original management response, Police Scotland do not accept this recommendation. We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk.	N/A




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE Management does not accept this recommendation.</p> <p>The aims and objectives of the procedure are set out within the procedure, however, not as explicit as ‘aims’ and ‘objectives’. Section 1.1: What is this about? (Aims) This procedure is aimed at resolving workplace issues in a fair and respectful manner, as promptly as possible to prevent escalation and to eliminate discrimination. Section 1.3: Key points (Objectives) We will: do everything we can to resolve it as soon as possible; offer mediation from the outset and at all stages of the procedure; etc. This currently mirrors the other P&D procedures template. Our procedures are developed to ensure clear language is used and our simplified approach means we only provide colleagues with easy to find and relevant information. We do not include all organisational responsibilities such as reporting to SPA within our procedures. As part of our improved performance reporting, we will consider success criteria. However, we will not document this within the procedures. This simplified approach has received positive feedback from the workforce.</p>	Head of Human Resources	N/A
BDO UPDATE OCTOBER 2024		STATUS
<p>Per their original management response, Police Scotland do not accept this recommendation. We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk. We request that the ARAC takes a decision on whether Police Scotland should continue efforts to implement this recommendation.</p>		<p>NOT IMPLEMENTED</p> 




RECOMMENDATION STATUS

Grievance Process- 5.2 Grievance Procedure Approval			TYPE
<p>Policies and procedures provide staff with guidance on how to discharge their roles and responsibilities and are required to ensure consistency and mitigate the risk of knowledge being lost when staff leave an organisation.</p> <p>The organisation has a Grievance procedure in place, with an updated version in the consultation process at the time of the internal audit, and a range of supporting guides and toolkits in place to provide staff with guidance on the procedures to be followed.</p> <p>Internal Audit note that the procedure has clear guidance on the steps to be followed when initiating a grievance, managing a grievance, timescales and appeals. However, the following points have been noted:</p> <p>The aims, objectives and resulting success criteria in the previous and proposed grievance procedure are unclear, creating difficulty in being able to routinely monitor its fitness for purpose and that it is being implemented fairly and consistently. As a result, there is a risk of not being able to respond in a timely manner in making necessary improvements to the procedure itself, or to communication and training to support its implementation.</p> <p>There is also an opportunity to clearly record the required approvals for publishing the process document, including whether the SPA Board is required to provide oversight and approval. Due to the reputational and financial risk that grievance cases can pose to the organisation it is essential that the SPA Board have oversight, confidence and awareness of the grievance process in place, and effectiveness of that process, to discharge their role.</p> <p>The Grievance process outlines that there is a requirement for evidence relating to grievances to be maintained within the People Direct Portal. However, upon discussion with management it has been outlined that the People Direct Portal is not suitable for storing confidential grievance supporting documentation and that the system is not used for maintaining grievance case evidence.</p> <p>Supporting guides and toolkits will be required to be updated to reflect any material changes between the current and proposed grievance process once approved and implemented.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
There is a risk that the grievance procedure and supporting documents contains inaccurate information, in particular relating to people direct usage.			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the grievance procedure review and approval process is documented, and that consideration is provided to include SPA Board or sub-Committee approval or oversight within the process.	Head of Human Resources	Management do not accept this recommendation. P&D was given permission to manage its own record set by the Corporate Management Board in 2017. There was no change to the existing governance and approval processes.	N/A




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the grievance procedure review and approval process is documented, and that consideration is provided to include SPA Board or sub-Committee approval or oversight within the process.</p>	<p>Head of Human Resources</p>	<p>This was subject to it remaining compliant with the rules set by the Executive and laid out in the Governance of the Police Scotland Record Set.</p> <p>Each year a set number of documents are scheduled for review. This is based on strategy, risk and upcoming legislative change. Departmental priorities are set out in January for the P&D SMT to consider. These are then shared with the JNCC Policies and Procedures subgroup (with updates provided when required).</p> <p>Policies are owned by the Scottish Police Authority and can only be amended through presentation to committee.</p> <p>Early engagement/feedback to SPA may be more suitable with certain procedures to allow for collaborative discussion/transparency.</p>	<p>N/A</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE Management does not accept this recommendation.</p> <p>P&D was given permission to manage its own record set by the Corporate Management Board in 2017. There was no change to the existing governance and approval processes. This was subject to it remaining compliant with the rules set by the Executive and laid out in the Governance of the Police Scotland Record Set. Each year a set number of documents are scheduled for review. This is based on strategy, risk and upcoming legislative change. Departmental priorities are set out in January for the P&D SMT to consider. These are then shared with the JNCC Policies and Procedures subgroup (with updates provided when required). Policies are owned by the Scottish Police Authority and can only be amended through presentation to committee.</p> <p>Early engagement/feedback to SPA may be more suitable with certain procedures to allow for collaborative discussion/transparency.</p>		<p>Head of Human Resources</p>	<p>N/A</p>
BDO UPDATE OCTOBER 2024			STATUS
<p>Per their original management response, Police Scotland do not accept this recommendation. We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk. We request that the ARAC takes a decision on whether Police Scotland should continue efforts to implement this recommendation.</p>			<p>NOT IMPLEMENTED</p> 




RECOMMENDATION STATUS

IT General Controls - 1.2 Review of Active Directory Accounts			TYPE
<p>There is currently no formal process in place to review system privileges on a periodic basis. Management stated that informal, ad-hoc reviews do take place. Our analysis of the Active Directory (AD) extraction as of 23 February 2024 revealed discrepancies, including 4 active users with a last logon date exceeding 4 years and 610 active accounts with a last logon date exceeding 90 days. While these issues may not directly compromise security, they pose risks of unauthorised access and indicate insufficient oversight of user accounts.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>The presence of inactive or outdated accounts may increase the attack surface and exposes SPA to potential security incidents. Moreover, the lack of clear approval details in documentation may result in inconsistent access controls and undermine accountability in user management.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Initiate a thorough review and clean-up of Directory accounts, particularly targeting with last logon dates exceeding specified thresholds. Implement regular monitoring reporting mechanisms to identify and address inactive or outdated accounts promptly.</p>	Head of IT Systems	<p>Management accept this recommendation. Work to complete a review and clean-up of Active Directory accounts is currently underway. This forms part of an overarching Annual Security review that is conducted by our Cyber Security and Assurance team. As part of this review controls will be agreed and regular review periods set up. This review and schedule will be in place by 31st August 2024. We will provide BDO with a view on what controls have been agreed and ensure that the appropriate documentation (including review period) is defined.</p>	31st August 2024




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/10/2024</p> <p>Good progress has been made and an outline of ongoing process is attached. Some further discussions and clarifications ongoing with the business around how best to manage niche accounts, such as Special Constables, who may not log in for extended periods. We are moving to the creation of an official draft policy document, working with the internal technical authors, and will upload this in due course.</p>	Head of IT Systems	31/10/2024
BDO UPDATE OCTOBER 2024		STATUS
<p>This recommendation is being implemented Police Scotland has made good progress with this recommendation by initiating a 2-step review of Active Directory accounts; however, this recommendation will be marked as complete when the policy for managing niche accounts is developed and reviewed.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

IT General Controls - 6.1 Information Security SOP and User Access Policy & 6.3 Capacity Management Process Document			TYPE
<p>Although IT policies and procedures are reviewed annually by the Digital Division, the Information Security Standard Operating Procedure (SOP) obtained had not been reviewed since 2021. This SOP is owned by the Information Management team and therefore operates outside of the Digital Division's policy review cycle. A formal policy or procedure document is not in place over the following processes:</p> <ul style="list-style-type: none"> • Capacity Monitoring: Although alerting is configured for systems to send automatic notifications, a structured framework to guide capacity planning and management activities is not in place • User Access provisioning and deprovisioning: There is no dedicated User Access Management policy or procedure document in place to provide clarity regarding access to applications outside of Active Directory. <p>Management confirmed that work is underway and in progress to formalise user access for applications. Access requests for additional applications will be managed through IT tickets, but a formalised process under the Cyber Identity Access Management project and is yet to be fully established. The Information Security document is also currently being updated and the user access process is being rewritten.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>The outdated Information Security SOP may lead to compliance violations as it does not reflect current best practices and regulatory requirements. Inadequate documentation may impact compliance requirements and the ability to demonstrate effective capacity management practices. The absence of a User Access Management policy and procedure increases the likelihood of inconsistencies in the user access provisioning and deprovisioning processes, leading to operational inefficiencies and delays.</p>			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Management should ensure the completion of the review and any updates to the Information Security SOP and finalising the User Access Management policy and procedures.	<p>(a) Information Assurance Manager</p> <p>(b) Head of IT Systems</p>	<p>1. Digital Division management acknowledges the auditors' findings:</p> <p>a) Information Management SOP - Work has been progressing in regards to the review and development of the Information Management SOP throughout 2023 and this is currently in the final stages of Consultation (ending 26th April 2024). This will be published by the end of June 2024. Review dates will be added to the policy and added to work plan to ensure the reviews are conducted at the at the appropriate review period.</p> <p>b) A review of UAM Policy will be completed by the end of May 2024 to ensure all areas recommended under Finding 1 are included. Further to this process and procedures will be formalised and expected to be completed by the end of August 2024.</p>	31st August 2024
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RECOMMENDATION STATUS

MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>1. REMAINS IN PROGRESS NEW DATE PROPOSED 31/12/2024</p> <p>a) Information Management SOP - Work has been progressing in regards to the review and development of the Information Management SOP and during the final stages of Consultation a few issues were identified. Review dates will be added to the policy and added to work plan to ensure the reviews are conducted at the at the appropriate review period. Request to move to next quarter to allow issues to be resolved and approved by Executive prior to publishing.</p> <p>b) Updated User Account Maintenance Process and Procedure published in the Library by 16th August. Both documents have gone through informal peer review, formal review and approval by the National Operations Team Lead. It has been amended to include the automated steps carried out via SailPoint integration and the details populated via the SCOPE-SailPoint interface.</p>		ISO & UAM	31 December 2024
BDO UPDATE OCTOBER 2024			STATUS
<p>This recommendation is in progress. Management have advised that that this recommendation will be implemented in the next quarter once Executive approval has been received.</p>			<p>BEING IMPLEMENTED</p> 
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>3. Management should develop a formal Capacity Management process document outlining roles, responsibilities, and procedures for monitoring, and reporting resource capacity. The document should be periodically reviewed and updated to reflect any changes in technology, business requirements, and regulatory standards.</p>	ISO & UAM	<p>3. Digital Division management acknowledges the auditors' findings and will develop formal capacity management policy and processes. This will be managed through our Document Management Framework and will be subject to annual reviews initiated through workflow.</p>	31st August 2024




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
3. PROPOSED FOR CLOSURE Draft Capacity Management Procedure (PRRE106) and Draft Capacity Management Process (PRSS105) have been created and published.	Head of IT Systems	31 December 2024
BDO UPDATE OCTOBER 2024		STATUS
This recommendation remains in progress. BDO obtained the draft capacity management procedure documents which outline the roles, responsibilities and procedures for monitoring and reporting resource capacity. This recommendation will be marked as complete once the procedures are reviewed and approved.		BEING IMPLEMENTED 




RECOMMENDATION STATUS

YLM - 2.2 Evaluation Strategy			TYPE
<p>During the audit, we sought to confirm how the programme is influenced by the Policing Together and other organisational strategies. Although not part of the original BJC, the links between YLM and organisational strategies were formalised in subsequent documentation. However, it was noted that there was inconsistency in articulation and communication of how these are all linked:</p> <ul style="list-style-type: none"> ▶ The Evaluation Brief from March 2023 stated that Equality outcomes 6 (Leadership) and 5 (Workforce Insights) of the Policing Strategy would be used as benchmarks to measure leadership behavioural growth. ▶ The slides presented to Senior Leaders Forum in March 2023 highlights how Policing Together is enabled by YLM in that there is a direct link to Equality outcome 6 (Leadership). ▶ The Evaluation Strategy Event pre-read from June 2023 from stated that evaluation would measure how objectives and activities outlined in Joint Equality Outcome 3 (Meaningful Engagement) and Equality outcome 6(Leadership) are met 			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>In the absence of consistent and clear messaging with respect to alignment of YLM with organisational strategies, there is risk of lack of clarity around cross-dependencies which may impact achievement of objectives of one or more strategies.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>It is recommended that evaluation strategy clearly defines the outcomes that would be used to measure leadership behavioural growth.</p>	<p>Head of Leadership & Talent</p>	<p>We will archive presentations with a clear reference to validity at a certain date i.e. provide clarity when presentations and references are outdated. Ensure all cross dependencies are noted, terminology is the same and wherever possible have one action plan that can be referenced to all strategies across the organisation i.e. the People Strategy Plan is used as the source document. PSoS to note this as part of the wider Governance Review and associated actions re various Boards, Strategies, Reporting.</p>	<p>27 September 2024</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>Outputs from an evaluation workshop conducted 17/9/24 were progressed to YLM SRG 27/9/24. These focused on the developing plan to build on existing robust methodology and progress to Level 3/4 evaluation through focus groups, deeper data analysis and connected outputs from the Your Voice Matters survey 2024 which are being analysed. Linked to other audit findings, Policing Together, Operation Evolve and Strategy & Analysis colleagues were represented. Specific roles & responsibilities and timelines are in development recognising dependency on other functions to support this work alongside the core delivery programme team. The current position is reflected in the Finding 3 YLM Evaluation & Methodology Planning document provided alongside this update.</p>	<p>Head of Leadership & Talent</p>	<p>31 March 2025</p>
BDO UPDATE OCTOBER 2024		STATUS
<p>Police Scotland has commenced a review of its evaluation methodology of the YLM programme, with a workshop being conducted on 17/09/2024 and presented to the YLM SRG on 27/09/2024. The workshop was attended by Policing Together. Consequently, it is clear that the evaluation methodology is currently being reworked to ensure linkages between YLM and Policing Together, amongst other strategies as well.</p> <p>However, this recommendation will remain partially implemented until evidence of the defined outcomes that will be used by the evaluation strategy to measure leadership behavioural growth has been provided. Management have advised that this recommendation will be implemented in March 2025</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

YLM - 3.1 Evaluation			TYPE
<p>While there is a documented evaluation methodology in place, we noted that there is no clear plan that outlines the end-to-end process of evaluation to measure impact of the YLM programme, how this will be undertaken and by whom. Police Scotland are in the process of considering an approach that works for them in the current context of the organisation.</p> <p>Programme documentation highlights the primary anticipated benefit as that leaders across the organisation exhibiting the three leadership behaviours. While the YLM BJC in itself does not define measurable outcomes to assess the impact of the programme and benefit achieved, the updated business case to Change Board makes reference to a separate evaluation strategy to measure impact. The evaluation strategy document details short, medium and long-term indicators and evaluation methods for each of these. However, we noted that some of the evaluation methods are vague and do not clearly indicate the approach for evaluation. For e.g. ‘use of qualitative methods’ and ‘contribution analysis’.</p> <p>The ‘Your Leadership Matters Phase Two - 6-month progress and evaluation’ paper presented to SPA People Committee lists pre/post programme surveys, focus groups, learning outcome questionnaires, review of HR data and deep dive interviews as methods of evaluation. However, due to resource constraints there are no plans to implement all of these methods and due to anonymity of feedback, some methods cannot be effectively implemented, such as monitoring progress or identifying further training as part of career and performance conversations. Moreover, the current approach does not support assessment of long-term impact of the programme and whether leaders are ‘living’ the behaviours.</p> <p>Following EY’s review of evaluation during the training halt in December 2023 and January 2024, the partnership organisation highlighted ways to ‘bring evaluation to life’ as part of the Amplify Impact movement. This involved a number of recommendations on steps that can be taken to assess embedding of behaviours in day-to-day practice and organisational cultural change. However, there a number of barriers to implementing these, as noted by Police Scotland and EY.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk of lack of documented processes around evaluation, specifically with regards to assessing longer term embedding of behaviours across the organisation, which may result in Police Scotland being unable to demonstrate that anticipated benefits have been achieved.			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
It is recommended that management define and document an evaluation approach that clearly outlines how the methodology will be implemented, including how anticipated benefits would be measured, the tools for measuring these, the method of analysis of results and reporting of results.	Head of Leadership & Talent	PSoS to deliver the already planned Amplifying Impact of Evaluation recommendations and to create and approve a detailed plan of how the level 3 and level 4 evaluation and proposed benefits will be delivered.	27 September 2024




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>While this should include feedback on the programme (content, delivery, etc.), it should also include methods for assessing longer term impact and embedding of behaviours. This should be formally approved by Strategic Reference Group.</p>	<p>Leadership & Talent Manager</p>	<p>PSoS to revisit the Evaluation Methodology considering the new People Strategy and Op Evolve to identify any required changes. All to be approved via the YLM Strategic Reference Group. Work will continue with Strategy & Insights to support delivery of higher-level evaluation.</p>	<p>27 September 2024</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>Outputs from an evaluation workshop conducted 17/9/24 were progressed to YLM SRG 27/9/24. These focused on the developing plan to build on existing robust methodology and progress to Level 3/4 evaluation through focus groups, deeper data analysis and connected outputs from the Your Voice Matters survey 2024 which are being analysed. Linked to other audit findings, Policing Together, Operation Evolve and Strategy & Analysis colleagues were represented. Specific roles & responsibilities and timelines are in development recognising dependency on other functions to support this work alongside the core delivery programme team. The current position is reflected in the Finding 3 YLM Evaluation & Methodology Planning document provided alongside this update.</p>		<p>Leadership & Talent Manager</p>	<p>31 March 2025</p>
BDO UPDATE OCTOBER 2024			STATUS
<p>Police Scotland has commenced a review of its evaluation methodology for the YLM programme, with a workshop being conducted on 17/09/2024 and presented to the YLM SRG on 27/09/2024. The workshop outlines how Police Scotland intend to utilise Kirkpatrick's approach to evaluate the outcomes of the programme, which differentiates between short-term, medium-term and long-term outcomes. The workshop also outlined a timeline for measuring the outcomes of the programme, and what sources would be used to measure outcomes when (i.e. your voice matters surveys, focus groups, review of HR data etc.).</p> <p>However, this recommendation will remain partially implemented until evidence of how outcomes will be measured using the sources defined within the workshop are documented and approved by the SRG. In addition, the reporting mechanisms for YLM evaluations should also be outlined. Management have advised that this recommendation will be implemented in March 2025</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

YLM - 6.1 Sustainability of Leadership Development	TYPE
<p>To sustain and build upon leadership development after an initial programme, organisations typically implement a multifaceted approach that includes ongoing learning needs analysis (LNA), continuous learning opportunities, and mechanisms for embedding learning into practice. By integrating critical elements, such as continuous learning needs assessment, personal development plans, mentoring and coaching, and action learning into an ongoing leadership development strategy, PS can ensure that their leaders continue to grow and adapt to meet current and future challenges. It's important that the process is flexible and responsive to the changing needs of both, the leaders and the organisation.</p> <p>Through discussions with the Head of L&T, it was understood that Police Scotland is keen on driving the leadership development agenda forward, both throughout phase 2 of YLM and into the next phase, although likely to be delivered in the future using a more traditional programme. At the present time, the Director of P&D, Head of L&T and EY are looking to come together to review recommendations made by EY and put forth options on how to take the programme forward. At the time of the audit, there was no evidence of what this would look like in the future.</p> <p>Furthermore, the recently approved People Strategy 2024-27 and Strategic Workforce Plan 2024-27 outline the ambitions for the next phase of leadership development. It is noted that these are still to be embedded:</p> <ul style="list-style-type: none"> ► Objective 2 of the People Strategy (supporting people to be confident leaders) states that the YLM leadership programme will continue to play an essential role in developing and embedding leadership behaviours. Through review of the associated People Strategy Implementation Plan, it is noted that there are milestones and measures of success relating to YLM, however there is absence of timelines for completion and a plan around resourcing given the existing limitations (see finding 4). <p>It is noted that a corporate decision was taken to pause work on development of the Learning and Development Strategy that has been referenced in the People Strategy.</p> <ul style="list-style-type: none"> ► Outcome 2 of the Strategic Workforce Plan (SWP) 2024-27 (being clear on the skills, capabilities and experiences needed) and associated SWP Implementation Plan lists commitments, milestones and measures. There is a milestone in Q4 2024 to measure if there is enough leadership support provided to the service. This would be done through the Line Manager Development Programme and by embedding an annual 360 feedback tool. However, it is not clear how feedback obtained through YLM evaluations would support this process. 	<p>DESIGN</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that there are no formalised and detailed plans in place on how leadership development will be sustained in the future and how it would meet the changing needs of leaders across Police Scotland, Scottish Police Authority and Forensic Services.</p>	<p>MEDIUM</p>



RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>It is recommended that management prioritise formalisation of a leadership development approach, building on the foundation laid by YLM so far, that ensures leaders across the organisation continue to grow and adapt to meet current and future challenges. In doing do, it is necessary for Police Scotland to map out resource capacity and capability, within L&T and supporting teams (such as Insights), to design, deliver and evaluate impact of learning. Areas for consideration are further detailed in Appendix 1.</p>	<p>Director of People & Development</p>	<p>We will create the scope and associated action plan against the Leadership and Talent aspects of the People Strategy and SWP. Due to the scope of the audit i.e. YLM Part 2 there is a lack of recognition that PSoS already has a range of other leadership products that have been suggested by the Auditors as good practice as in Appendix 1.10 areas were identified as potential leadership products/approaches by auditors - 6 of these are already being delivered fully or partly in PSoS, however like all activity can be improved on and expanded to be fully embedded; the remaining 4 examples are areas to consider.</p>	<p>27 September 2024</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025 Action Planning for L&T to deliver against their People Strategy (Objective 2) and SWP (Outcome 2) commitments will link to review of YLM and associated activities through review of the Implementation plans for both strategies, as referred to above. The future leadership development offering to be delivered by Police Scotland is a developing piece to be shaped and progressed through required governance in accordance with the People Strategy workplan timescales. PS - Your Leadership Matters - ongoing rollout & evaluation - 'Amplifying impact - People Manager Development Programme (PMDP) - delivery and evaluation - Embed Police Leadership Development Programme (PLDP) Sergeants Qualification - Review of National Mentoring ProgrammeSWP - Your Leadership Matters - Roll out, ongoing evaluation and amplifying impact - Establishment and ongoing development of Senior Leadership Forum - CVF review by Police College - consideration by PSoS</p>		<p>Director of People & Development</p>	<p>31 March 2025</p>
BDO UPDATE OCTOBER 2024			STATUS
<p>The implementation of this recommendation is in progress. Police Scotland are developing the future leadership offering through actions detailed in the People Strategy and SWG and noted that action planning will link to review of YLM and associated activities through review of the Implementation plans for the strategies. Police Scotland noted that they continue to prioritise what is achievable within the People and SWP plans, and that once the Evaluation Strategy has been completed, this will provide evidence of how this is to be measured. Management have provided a revised timescale of 31st March 2025 for implementation of this recommendation.</p>			<p>BEING IMPLEMENTED</p> 

STATUS OF SPA FORENSIC SERVICES RECOMMENDATIONS




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that in coordination with the Police Scotland Business Continuity team, training for staff identified as part of the Business Continuity Management Response structure is undertaken to ensure that role holders are aware of key Business Continuity information, their roles and responsibilities and how to manage Business Continuity within their function. Further to this, the training should be refreshed on a regular basis. We also recommend that as part of onboarding for any staff newly assigned Business Continuity responsibilities that they undertake the training.	Head of Forensic Infrastructure & Support	Forensic Services will engage with Police Scotland Business Continuity Team to scope training available and schedule a programme for relevant staff.	30/06/2022
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
All requirements of the recommendation have been met: We recommend that in coordination with the Police Scotland Business Continuity team: - Police Scotland BCP structure is different from Forensic Services with different requirements, due to the different purposes of each organisation. General BCP information is provided on the PSoS intranet through videos but evidence of viewing is not recorded. training for staff identified as part of the Business Continuity Management Response structure is undertaken to ensure that role holders are aware of key Business Continuity information, roles and responsibilities and how to manage Business Continuity within their function - FS-XF-0054 document transmittal note documents that all relevant staff have read and understood their responsibilities with regard BCP.		Head of Forensic Infrastructure & Support	30 September 2024




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>The training should be refreshed on a regular basis. - ALL managers in Forensic Services have undertaken training, of which an element was BCP. Evidence provided in July 2024.</p> <p>Any staff newly assigned Business Continuity responsibilities that they undertake the training - all new staff have an input on BCP at their induction to FS and this is recorded. Evidence provided in July 2024.</p> <p>All evidence to meet this recommendation has previously been submitted in July 2024. No further evidence required</p>		
BDO UPDATE OCTOBER 2024		STATUS
<p>Forensic Services have advised that General Business Continuity Planning information is provided on the PSoS intranet through videos, but evidence of viewing is not recorded. They also advised that training for staff involved in the Business Continuity Management Response is undertaken; they noted that all managers in Forensic Services have completed training, which includes a BCP element. We have not been provided with evidence of this - Forensic Services noted that evidence of this was provided in July 2024 however our review of the materials provided found that they related to GDPR rather than BCP. Management noted that any staff newly assigned Business Continuity responsibilities are required to undertake training, however we were not provided with evidence of this. We will also require evidence that this training is scheduled for regular refreshment.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that RTOs and RPOs are defined in line with the results of the BIAs and are recorded within business continuity documentation to set out the maximum amount of data (within each business-critical process) that could be lost in terms of time.</p> <p>We recommend that SPA Forensic Services introduces a formal process to ensure that all technology-related recovery expectations (RTO and RPO) set out in BIAs and BCPs are reviewed against Digital Division resilience and recovery capabilities to assess whether the expectation can be met. Where recovery expectations are not in line with what is achievable, management will need to consider alternative continuity strategies or to invest in increased IT resilience or recovery capability.</p>	Digital Division (Supported by Head of Forensic Infrastructure & Support)	Forensic Services will engage with Digital Division in the development of the Digital Division Disaster Recovery Strategy and Plan which will scope technologies and resilience.	30/06/2022




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>All requirements of the recommendation for FS have been met:</p> <p>We recommend that RTOs and RPOs are defined in line with the results of the BIAs and are recorded within business continuity documentation to set out the maximum amount of data (within each business-critical process) that could be lost in terms of time. - Clearly referenced within SOP FS-XF-0054 to TEMP-NO-0199. Evidence provided in July 2024.</p> <p>We recommend that SPA Forensic Services introduces a formal process to ensure that all technology-related recovery expectations (RTO and RPO) set out in BIAs and BCPs are reviewed against Digital Division resilience and recovery capabilities to assess whether the expectation can be met. - Document TEMP-NO-0199 is reviewed according to Management System processes and is currently under its scheduled review (11 Oct 2024). Evidence provided in July 2024.</p> <p>Where recovery expectations are not in line with what is achievable, management will need to consider alternative continuity strategies or to invest in increased IT resilience or recovery capability. - Forensic Services frequently meet with Police Scotland Digital Division and recently met with regard their 3 year planning.</p> <p>All evidence to meet this recommendation has been submitted as demonstrated above.</p>	<p>Digital Division (Supported by Head of Forensic Infrastructure & Support)</p>	<p>30 September 2024</p>
BDO UPDATE OCTOBER 2024		STATUS
<p>BDO obtained evidence of the three-year plan for a Digital meeting conducted on 10th October. However, we have not been provided with evidence that a formal process has been established to ensure all technology-related recovery expectations are reviewed against the Digital Division's resilience and recovery capabilities to assess feasibility. This will be required in order to mark the recommendation as fully implemented.</p>		<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			 DESIGN
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>With repeat incidents of missing files, and the wider system and process issues identified above, management should identify how best to perform a reconciliation of physical casefiles across all sites to confirm the accuracy of current records and to allow for identification and then investigation of any missing files. This will be a necessary action in any case to create an accurate inventory of casefiles.</p> <p>A key element of the successful operation of processes is to create a single way of working that contributes to the creation of a single national record of physical casefiles. This should include a master record of all files being created and maintained with supporting processes and solutions to allow for tracking and tracing of the movement of files, especially those taken offsite - whether that be to another Forensic Services site, being taken offsite by a member of staff or being sent to a partner organisation.</p> <p>The process of having localised (site and team based) processes and spreadsheets should be minimised.</p>	Head of Forensic Infrastructure & Support	Forensics Services handles approximately 42,000 case files per annum and has a very low incident rate. To undertake a full reconciliation of all casefiles would be resource intensive, disproportionate to the risk and would not demonstrate Best Value. Management is focused on driving improvements going forward through developments with RFID tagging and Core Operating Systems (COS) project.	30/06/2024





RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
All requirements of the recommendation for FS have been met: All evidence to meet this recommendation has previously been submitted in July 2024. No further evidence required.	Head of Forensic Infrastructure & Support	30 September 2024
BDO UPDATE OCTOBER 2024		STATUS
BDO has obtained evidence that an RFID draft has been created. However, in order to mark this recommendation as complete, we must be provided with evidence that the asset management solution is implemented and meets the functionality required by the original recommendation.		BEING IMPLEMENTED 





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that Forensic Services conducts at least monthly spot checks of a sample of physical casefiles to confirm that the physical location has been properly recorded. Where this is not the case, management should investigate and invoke the relevant non-conformance procedures, where necessary.	Head of Forensic Infrastructure & Support	Forensics will explore the introduction of process to spot check a sample of case files.	31/10/2023
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
Forensics Services handles approximately 42,000 case files per annum. Dip sampling of this volume will not demonstrably provide assurance . This was discussed with Azets at the time and agreement that FS would 'explore' the introduction of spot checks. Implementation of robust handling procedures, together with compliance to SPA Information Management policy reduces this risk. SPA Data security site visits acts as spot checks on implementation of SPA policy, * FS-BS-0005 (Audit duties within business support) * FS-QUA-0005 (Management of Non-Conforming Work) * FS-QUA-0028 (Management of Information Security Non-conformity) * Gartcosh spot check example		Head of Forensic Infrastructure & Support	30 September 2024
BDO UPDATE JULY 2024			STATUS
This recommendation is in process. BDO obtained evidence of monthly spot checks. This implementation will be marked as complete once evidence of a non-conformance policy being followed for cases where the location has not been recorded is also provided.			BEING IMPLEMENTED 





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that investigations into missing casefiles are completed in a more effective and efficient manner. There should also be regular reporting through Information Management channels of the number of missing casefiles, their current status, outcome, and any planned improvement actions.	Head of Forensic Infrastructure & Support	Forensics will seek to ensure that if there are missing casefiles that investigations are closed in a timely manner.	31/10/2023
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
All requirements of the recommendation for FS have been met:		Head of Forensic Infrastructure & Support	30 September 2024
All evidence to meet this recommendation has previously been submitted in July 2024. No further evidence required			
BDO UPDATE OCTOBER 2024			STATUS
Forensic Services have advised that this recommendation has been implemented. BDO obtained evidence of a report presented to the SMT by the Head of Quality and Assurance during the last quarter, which includes a bar graph showing the number of non-conformances open and past their due dates. While the evidence provided shows some reporting on non-conformances and captures the investigation process in the Information Security Non-Conformity Policy, the monthly reports do not contain sufficient detail on the management of missing case files, as required by the original recommendation. This recommendation will be marked as fully implemented when we are provided with evidence that the reporting includes the number of missing case files, their current status, outcomes, and any planned improvement actions.			BEING IMPLEMENTED 





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Forensic Services should evaluate the merits of implementing an asset management-type solution that allows an inventory of casefiles to be managed and which electronically records all movements in files from storage (potentially using barcode technology) and ensure that all movements can be attributed to a named individual/ location. Management should evaluate whether this can be achieved with the current EMS.	Head of Forensic Infrastructure & Support	Medium-term action: asset management solution As part of the current infrastructure review, we are seeking to introduce an RFID system to ensure that case files can be tracked and monitored electronically which should enable greater visibility and control. Progress will be subject to the completion of a business case and funding	30/04/2023
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
All requirements of the recommendation for FS have been met: All evidence to meet this recommendation has previously been submitted in July 2024. No further evidence required		Head of Forensic Infrastructure & Support	30 September 2024
BDO UPDATE OCTOBER 2024			STATUS
Per our update last quarter - this recommendation has not been implemented. FS indicated their intention to introduce a system to improve traceability of case files. Full implementation will be confirmed upon receipt of evidence that the asset management solution is implemented and meets the original recommendation's requirements.			BEING IMPLEMENTED 





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that a formal schedule of awareness raising activities on secure management and handling of physical casefiles is developed and implemented. This should be achieved through activities such as regular email reminders, seminars and/or workshops, as well as posters highlighting to staff the importance of compliance with procedures.	Head of Forensic Infrastructure & Support	We will work with our colleagues at SPA Information Management to introduce a workshop and learning experience which will cover the handling of case files. We will also introduce frequent reminders to all staff at Forensic Services covering this subject.	31/10/2023
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
All requirements of the recommendation for FS have been met: All evidence to meet this recommendation has previously been submitted in July 2024. No further evidence required.		Head of Forensic Infrastructure & Support	30 September 2024
BDO UPDATE OCTOBER 2024			STATUS
Forensic Services have advised that this recommendation has been implemented. BDO obtained evidence of the GDPR training materials required for all staff in the last quarter. However, this training does not clearly cover the secure handling of physical case files. Regarding records management, it states: "Should hard copy information need to be transported to another location, please contact Information Management, who will provide guidance." This recommendation will be marked as complete once we are provided with evidence that awareness-raising activities regarding the handling of physical case files have taken place, whether through formal training, email reminders, posters, workshops, etc.			BEING IMPLEMENTED 



RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Forensic Services should evaluate the merits of implementing an asset management-type solution that allows an inventory of casefiles to be managed and which electronically records all movements in files from storage (potentially using barcode technology) and ensure that all movements can be attributed to a named individual/ location. Management should evaluate whether this can be achieved with the current EMS.	Head of Forensic Infrastructure & Support	Medium-term action: asset management solution As part of the current infrastructure review, we are seeking to introduce an RFID system to ensure that case files can be tracked and monitored electronically which should enable greater visibility and control. Progress will be subject to the completion of a business case and funding	30/04/2023
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
No update provided in this quarter		Head of Forensic Infrastructure & Support	30/04/2023
BDO UPDATE OCTOBER 2024			STATUS
Per our update last quarter - this recommendation has not been implemented. FS indicated their intention to introduce a system to improve traceability of case files. Full implementation will be confirmed upon receipt of evidence that the asset management solution is implemented and meets the original recommendation's requirements.			BEING IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use DESIGN and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes. Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner). Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend a strategy is developed for the management of biometric data jointly between both SPA Forensic Services and Police Scotland. The strategy should have sufficient breadth in its scope, extending to physical biometric samples, records derived from samples and biometric technologies as a minimum. The strategy should take a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. The strategy should clearly define the key strategic priorities for the management of biometric data across the relevant period and explain how these priorities will contribute to wider outcomes, such as the National Outcomes for Scotland, and the Strategic Police Priorities for Scotland. Each strategic priority should identify actions which will be taken to achieve these priorities and define the indicators which will be assessed to measure the achievement of those priorities. The strategy should be subject to review on a regular basis and published internally and externally.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted. Overarching Biometrics Strategy to be developed in partnership with Police Scotland with the support of the Police Scotland Strategy and Innovation Team Leading to separate Organisational Strategies and Policies aligned with the different governance arrangements.</p>	<p>End of Quarter 2 2024/25</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
No response provided in this quarter	FS Chief Operating Officer/FS Biometrics Lead	End of Quarter 2 2024/25
BDO UPDATE OCTOBER 2024		STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.		NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use DESIGN and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes. Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner). Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities</p>			<p>DESIGN</p> 
<p>IMPLICATION</p> <p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>			<p>SIGNIFICANCE</p> <p>MEDIUM</p>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend a dedicated policy is developed which governs the acquisition, use, retention and destruction of biometric data jointly across both Police Scotland and SPA Forensic Services. The policy should clearly set out the regulatory environment for biometric data, including the relevant legislation, codes of practice and any other compliance frameworks. The policy should clearly define each of Police Scotland and SPA Forensic Service's separate and joint responsibilities in respect of the management of biometric data and technologies. The policy should reference all supporting procedures (such as the Biometrics and the Records Retention SOPs) as relevant and note where staff can access these. The policy should be subject to re-review on a regular basis (eg, every three years or earlier where required by change in legislation or other material change).</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Biometrics Policy to be developed in conjunction with Police Scotland in line with the overarching strategy in recommendation 1. Where applicable leading to separate policies taking cognisance of the different governance arrangements.</p>	<p>End of Quarter 2 2024/25</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
No response provided in this quarter	FS Chief Operating Officer/FS Biometrics Lead	End of Quarter 2 2024/25
BDO UPDATE OCTOBER 2024		STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.		NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A4 of the Code of Practice (Appendix VI) requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. EFFECTIVENESS Section A7 of the Code of Practice (Appendix VI) requires that performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes. Our review of quarterly performance reporting to the SPA Forensic Services Committee identified that reports included various Key Performance Indicators by category (eg Biology, Volume Crime, Drugs, Fingerprints, Toxicology, etc) monitoring compliance to timescales for delivery of forensic analysis under the crime scene to court room framework. However, the current reporting arrangements do not clearly articulate how the KPIs reported link to any strategic priorities or outcomes. We also identified there is an opportunity to improve performance reporting by including best value considerations and clarifying how reporting links into the overall approach to risk management and continuous improvement.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that achievement of the strategic priorities and outcomes is not regularly assessed in relation to biometric data, and therefore, that issues preventing the achievement of these priorities may not be identified and remediated in good time. Without clear linkage of performance indicators to strategic priorities, there is also a risk that there may be gaps where compliance or performance is not sufficiently monitored at present. Lastly, there is a risk of missed opportunities or failure to obtain best value in relation to biometric data and technologies where this is not considered in performance management practices.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend clear, measurable, effectiveness and efficiency KPIs are defined which directly link to management's strategic priorities for biometric data, to monitor the progress with which priorities have been achieved. These indicators should be clearly documented in the biometric strategy, as recommended at Finding 1, and should be incorporated into existing performance reporting.</p>	FS Chief Operating Officer/FS Biometrics Lead	<p>Recommendation accepted</p> <p>To be included in the Joint Strategy work outlined in Finding 1 Recommendation 1 Include in next version of FS Performance Framework when appropriate.</p>	End of Q2 2024/2025 Target end of Q3 2045/2025
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
No response provided in this quarter		FS Chief Operating Officer/FS Biometrics Lead	End of Q2 2024/2025 Target end of Q3 2045/2025




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2024	STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.	NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A4 of the Code of Practice (Appendix VI) requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. EFFECTIVENESS Section A7 of the Code of Practice (Appendix VI) requires that performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes. Our review of quarterly performance reporting to the SPA Forensic Services Committee identified that reports included various Key Performance Indicators by category (eg Biology, Volume Crime, Drugs, Fingerprints, Toxicology, etc) monitoring compliance to timescales for delivery of forensic analysis under the crime scene to court room framework. However, the current reporting arrangements do not clearly articulate how the KPIs reported link to any strategic priorities or outcomes. We also identified there is an opportunity to improve performance reporting by including best value considerations and clarifying how reporting links into the overall approach to risk management and continuous improvement.</p>			DESIGN 
<p>IMPLICATION</p> <p>There is a risk that achievement of the strategic priorities and outcomes is not regularly assessed in relation to biometric data, and therefore, that issues preventing the achievement of these priorities may not be identified and remediated in good time. Without clear linkage of performance indicators to strategic priorities, there is also a risk that there may be gaps where compliance or performance is not sufficiently monitored at present. Lastly, there is a risk of missed opportunities or failure to obtain best value in relation to biometric data and technologies where this is not considered in performance management practices.</p>			SIGNIFICANCE MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend management liaise with the Scottish Biometrics Commissioner in regard to best value considerations in the management of biometric data, including, the approach to ensuring this is effectively demonstrated within inherent strategies, biometric risk reporting, policies and performance reports.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted Outline plan to be built from the regular engagement sessions with the Scottish Biometrics Commissioner's Office and incorporated into the SPA FS Best Value Assessment Plan</p>	<p>Outline plan for end of Q1 2024/2025</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>No response provided in this quarter</p>		<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q2 2024/2025 Target end of Q3 2045/2025</p>




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2024	STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.	NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section C5(a) of the Code of Practice (Appendix VI) requires that engagement with the public, partners and stakeholders is an integral part of planning and DESIGN improving services. Section C5(b) (Appendix VI) requires that information on biometric data is available in ways that meet community needs and preferences. Section B1(a) of the Code of Practice (Appendix VI) requires that Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated. Section B7 of the Code of Practice (Appendix VI) requires performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders, and that this is used to facilitate continuous improvement. Our discussions with management identified the following exception and areas for improvement in relation to the above sections of the code of practice:</p> <ul style="list-style-type: none"> • It was noted there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public (and other external stakeholders) as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served. • Neither Police Scotland nor SPA Forensic Services have a documented biometric data strategy in place • There is a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is therefore an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway. 			<p>DESIGN</p> 
<p>IMPLICATION</p> <p>Where there is a lack of effective engagement and consultation with the public and wider community on services relating to biometric data, there is a risk that the needs of external stakeholders are not met. This could prevent adherence with key ethical principles of the Code of Practice including enhancing public safety and public good, respect for the human rights of individuals and groups, and promoting equality. There is also risk that the public does not have a sufficient understanding or awareness of how biometric data is managed in a way that contributes to the strategic priorities of Police Scotland and SPA Forensic Services, and wider national outcomes for Scotland, or the extent to which priorities and outcomes are being achieved and expected timeframes.</p>			<p>SIGNIFICANCE</p> <p>MEDIUM</p>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend management agree and define a suitable strategy for regular engagement with the public, communities and other external stakeholders, as part of the planning of services relating to biometric data. This approach should be set out within the biometric strategy, in Finding 1, including the frequency and mode of engagement. SPA Forensic Services and Police Scotland could also consider liaising with the Scottish Biometrics Commissioner to agree effective and proportionate approaches to increase public engagement and establish robust channels to facilitate effective communication.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation Accepted Engagement section to be incorporated into the Strategy Development as per Recommendation 1 Finding 1</p>	<p>End of Q2 2024/2025</p>




RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
No response provided in this quarter	FS Chief Operating Officer/FS Biometrics Lead	End of Q2 2024/2025 Target end of Q3 2045/2025
BDO UPDATE OCTOBER 2024		STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.		NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section D3 of the Code of Practice (Appendix VI) requires that effective communication and engagement strategies are in place that meet the needs of staff and EFFECTIVENESS keep them informed and involved. Section D4 (Appendix VI) requires that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised. Section D5 (Appendix VI) requires people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team. Our discussions with management identified that there has been a lack of a clear engagement strategy or communication with staff to keep them better informed of biometric data policy, the code of practice and related developments, and that this is an area which could be improved. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that staff involved in the management of biometric data may not be sufficiently aware of, or understand the new Code of Practice, or other key developments relating to the management of biometric data, and therefore may not adhere to required practice.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>As recommended per Finding 1, a biometric strategy should be developed which takes a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. In addition, this should also set out the staff engagement strategy for biometric data. The strategy should identify the key staff bodies for engagement and outline the channels through which staff will receive effective communication, and the regularity of any such communication and engagement. The strategy should also highlight the training that staff will receive to assist them in their role.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted Staff Engagement section to be incorporated into the Strategy Development as per Recommendation 1 Finding 1.</p>	<p>End of Q2 2024/2025</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>No response provided in this quarter</p>		<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q2 2024/2025</p>




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2024	STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.	NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section D3 of the Code of Practice (Appendix VI) requires that effective communication and engagement strategies are in place that meet the needs of staff and EFFECTIVENESS keep them informed and involved. Section D4 (Appendix VI) requires that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised. Section D5 (Appendix VI) requires people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team. Our discussions with management identified that there has been a lack of a clear engagement strategy or communication with staff to keep them better informed of biometric data policy, the code of practice and related developments, and that this is an area which could be improved. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.</p>			DESIGN 
<p>IMPLICATION</p> <p>There is a risk that staff involved in the management of biometric data may not be sufficiently aware of, or understand the new Code of Practice, or other key developments relating to the management of biometric data, and therefore may not adhere to required practice.</p>			SIGNIFICANCE MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that management deliver awareness training to all key staff on the biometrics Code of Practice, what it means for their role in practice, and any other relevant developments arising from the Scottish Biometrics Commissioners Act (2020). Attendance at this training session should be monitored and recorded.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted To be incorporated into the Strategy Development as per Recommendation 1 Finding 1 FS Awareness Training and newsletter to be developed via the FS Biometrics Working Group for FS Staff.</p>	<p>End of Q2 2024/2025 End of Q4 2023/2024</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>No response provided in this quarter</p>		<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q2 2024/2025 End of Q4 2023/2024</p>




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2024	STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.	NOT IMPLEMENTED 




RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section F2 and F3 of the Code of Practice (Appendix VI) require that strategic partnership arrangements for the exchange of biometric data for policing and criminal EFFECTIVENESS justice purposes within Scotland, and with other UK and international jurisdictions, prioritise and manage shared opportunities and risks. Section F4 (Appendix VI) requires that the nature and extent of financial investment in shared UK biometric databases maintained for policing and criminal justice processes is understood and supports the delivery of policing priorities, justice priorities and/or national outcomes for Scotland. Lastly, Section F6 (Appendix VI) requires that partnership exchange of biometric data supports effective service delivery and outcomes for communities and that the impact and outcome of partnership activity is measured and understood.</p> <p>While individual agreements are in place which outline the strategic partnerships for the exchange of DNA and fingerprint biometric data within Scotland, and with other UK and international jurisdictions, there is no overarching policy or strategy governing these arrangements. It may be beneficial to develop clear guidance on the role of strategic partnerships in the sharing of biometric data. Such a policy could help to more clearly define the shared opportunities and risks, and how these will be prioritised and managed. A wider strategy or policy on strategic partnerships would also help to clearly identify each partnership, its overall purpose, the governance and reporting channels relating to each, the arrangements for monitoring the success of these partnerships, and the role strategic partnerships are expected to play in delivering positive outcomes for communities. This would also ensure the nature and extent of financial investment in shared UK biometric databases for policing and criminal justice is understood, including how this investment supports the delivery of policing and justice priorities, and of the national outcomes for Scotland.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that management is not sufficiently clear on the role partnerships play in achieving the strategic priorities on biometric data, or how achievement through partnerships is accurately measured and monitored. There may also be a lack of visibility of other factors such as the shared opportunities, shared risks, extent of financial investment in shared databases, which could reduce the quality of decision making in relation to shared biometric data and technologies.</p>			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend the role of strategic partnerships is formally considered and defined as part of an overarching biometric strategy (as recommended at Finding 1). The strategy for data sharing partnerships should identify key partners, what data is shared, the overall purpose of the data sharing, financial investment in shared databases (and how each agreement and associated investment is expected to contribute to service quality/community or public good/the strategic priorities for the management of biometric data) and the governance and reporting channels of each partnership.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted Strategic Partnerships section to be incorporated into the Strategy Development as per Recommendation 1 Finding.</p>	<p>End of Q2 2024/2025 End of Q4 2023/2024</p>








RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
No response provided in this quarter	FS Chief Operating Officer/FS Biometrics Lead	End of Q2 2024/2025 End of Q4 2023/2024
BDO UPDATE OCTOBER 2024		STATUS
We were not provided with an update on Forensics progress against this recommendation and as it is a newly raised recommendation we have no previous update.		NOT IMPLEMENTED 



APPENDIX II: DEFINITIONS

RECOMMENDATION STATUS	MEANING
	Fully Implemented
	Being Implemented
	Not Implemented
	Could not be tested at the time of the audit
	Superseded

BDO RECOMMENDATION SIGNIFICANCE

HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
MEDIUM	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



APPENDIX II: DEFINITIONS

PREVIOUS INTERNAL AUDITOR FORENSICS RECOMMENDATION SIGNIFICANCE

4	Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	High risk exposure - absence/failure of key controls that create significant risks within the organisation.
2	Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues



APPENDIX III: COLLEAGUES INTERVIEWED

COLLEAGUES INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

Donna Adam	Audit Manager
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The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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