SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Agenda Item 3.1

Meeting	**Audit, Risk and Assurance Committee**
Date	**20 November 2024**
Location	**Video Conference**
Title of Paper	**Internal audit report**
Presented By	**John McNellis** **Head of Finance, Audit and Risk** **Claire Robertson, BDO**
Recommendation to Members	**For discussion**
Appendix Attached	**Appendices:** **A - FS Performance Management** **B - Core Operating System** **C - Risk Management** **D - EqHRIA**

PURPOSE

To present the Audit, Risk and Assurance Committee (ARAC) with four internal audits reviews from the 2024/25 internal audit plan.

The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.

1 BACKGROUND

1.1. The Internal Audit plan for 2024/25 was approved by the ARAC in February 2024.

1.2. Internal audit undertook the following reviews to provide ARAC with assurance over the design and operating effectiveness of controls in these areas:

    a. Forensic Performance Management and Performance - Performance metrics, data quality, demand forecasting and reporting.

    b. Core Operational Solutions (COS) - Risk management, finance & budgeting, benefits and outcomes, governance & reporting.

    c. Risk Management - Risk management framework, risk appetite, training and reporting.

    d. Equality and Human Rights Impact Assessment (EqHRIA) - Policies and guidance, EqHRIA outcomes, Quality assurance and Child rights impact assessment (CRIA).

2 FURTHER DETAIL

Appendix A
Forensic Performance Management and Reporting

a. Background:
Memorandums of Understanding between Forensic Services, Police Scotland, and the Crown Office outline roles and responsibilities, setting clear expectations for service delivery. A suite of Key Performance Indicators (KPIs) measures performance. These are tracked through data management systems, and are analysed / collated to provide managers with ongoing performance information. Forensic Services performance is reported to the Authority's Forensic Services Committee.

The likely reduction in time to process toxicology cases from 12 to 6 months will be a key performance challenge.

b. Internal Audit Findings:
- BDO was able to provide **moderate assurance** over the design and **limited assurance** over the operational effectiveness of controls in place.

- The audit identified gaps in the reporting of some performance information, which may hinder performance assessment. There is also a need for better data validation and scrutiny, as well as a formal demand forecasting process to manage operational issues. Challenges in performance reporting accuracy and effectiveness were noted, stemming from limited staff capacity and ownership over reports.

- The audit also highlighted some strengths, such as the clear definition service delivery expectations and responsibilities, with effective monitoring against KPIs; performance reporting is robust, with detailed weekly, monthly, and quarterly reports reviewed by various forums and performance groups. Governance and oversight are reinforced through the Performance Board and additional groups, ensuring regular communication and accountability. Also, processes are in place to minimise data manipulation, with streamlined methods for data consolidation and analysis.

c. Summary of Findings of the Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	5	8
Low	0	0
TOTAL:	**5**	**8**

d. SPA Considerations:
- FS performance management and reporting has been on a journey of improvement with oversight by the FS Committee. FS management identified performance management to be included in the internal audit plan for 2024/25 to support their continuous improvement in this area.
- All recommendations have been accepted and have relatively short target dates for completion by 31 March 2025 at the latest.

Core Operational Solutions (COS) Appendix B

a. Background:

Police Scotland's Core Operational Systems (COS) project aimed to replace 44 legacy systems with a single national system for recording crime information and storing warrant data. This project was the successor of one part of the previous i6 project.   The project began with a full business case in 2018.

b. Internal Audit Findings:

- BDO was able to provide **moderate assurance** over the design and the operational effectiveness of controls in place.

- The audit also identified several areas needing improvement. This primarily related to the expected business case savings / benefits and the associated benefits reporting.

- Areas of good practice were highlighted related to: project management and implementation processes with no concerns identified related to cost budgets and forecasting.

c. Summary of Findings of the Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	6	21
Low	2	2
TOTAL:	8	23

d. SPA Considerations:

- COS is a key enabler for delivery of efficiencies. The internal audit is a key element of assurance against delivery of a major IT project that are historically challenging projects to deliver in the public sector. In light of previous issues with the i6 project this audit provides assurance that this project has been overall well managed.

- All recommendations have been accepted by management with majority expected to be completed by 31 March 2025.

- A number of findings relates to benefits recording and reporting. This issue is an area of ongoing focus for the Resources Committee.

Risk Management Appendix C

a. Background:
Police Scotland and the SPA have separate but aligned risk management frameworks. These follow guidance from other Forces', Audit Scotland risk documents and the Orange Book.

b. Internal Audit Findings:

- BDO was able to provide **moderate assurance** over the design and the operational effectiveness of controls in place.

- The audit identified areas of improvement to assist Police Scotland, SPA Corporate, and SPA Forensic Services to further improve in relation to the risk management arrangements in place. The key finding relates to enhancements to the recording and assessment of the controls in place to mitigate risk. Further opportunities for improvement were identified in relation to introducing risk deep dives, the quality of risk register information, regular risk management training within SPA Corporate and SPA Forensics Services and linking cover papers to strategic risks.

- The audit also found that some controls surrounding the risk management processes are well-designed and operate effectively. There are clear steps and processes in place to identify, manage and control risks. Risk appetite levels are in place and are reviewed at least annually to ensure their appropriateness within the organisation. There is also a comprehensive set of committees in place to govern the risk management work taking place.

c. Summary of Findings of the Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	1	3
Low	4	6
TOTA:	5	9

d. SPA Considerations:

Robust and effective risk management is key to supporting successful delivery of organisational objectives. While the overall report findings are positive, we welcome the assurance gained and opportunity to address the recommendations.

Equality and Human Rights Impact Assessment (EqHRIA) Appendix D

a. Background:

Police Scotland are required by legislation to assess and review the equality impact of policies and practices, and to publish a summary of the results.

EqHRIA has been developed as an evidence-based tool to assess the potential impact of policies and practices on equalities and human rights. Police Scotland requires an EqHRIA to be completed for any new policy or practice or any policy or practice undergoing review. There is a standard template in place which is to be used for all EqHRIAs to ensure a consistent and thorough approach to assessment.

b. Internal Audit Findings:

- BDO was able to provide **limited assurance** over the design and the operational effectiveness of controls in place.

- Two high risk issues were raised related to clarity of EqHRIA requirement and completion in line with guidance. The audit found that the EqHRIA template largely aligns with standard practice, however, guidance does not clearly define the criteria that would trigger the need for an EqHRIA or specify at what stage it should be completed. The audit found this lack of clarity has led to inconsistencies, with some business cases not having EqHRIAs completed. There are also issues with the completion of EqHRIA's in line with guidance.

- Further medium risks findings related to a: lack of training, storage, action monitoring, quality assurance, reporting to SPA and change project reporting.

c. Summary of Findings of the Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	2	6

Medium	6	10
Low	1	2
TOTAL:	9	18

d. SPA Considerations:

- The report demonstrates that a number of improvements are required. Police Scotland was aware of weaknesses in this area and proactively sought an internal audit. This demonstrates a mature approach to continuous improvement.

- In this case Police Scotland, in addition to accepting and responding to all recommendations, has provided the following addition overarching management response:

We acknowledge there are some inconsistencies in practice across Police Scotland. We have some very good processes in place across our People and Development structure relating to staffing procedures and as part of our National Record Set but recognise that these same structures should apply to all we do. It has been a challenge to achieve this same consistency across the whole of Police Scotland in relation to service delivery due to the wide range of services impacted and number of different teams involved.

Recognising the need for improvement, Police Scotland requested this audit be undertaken and in advance established an EHQRIA Improvement Group to set out making the necessary changes to ensure our legal obligations are met in the most effective and efficient way. The group are leading on improvements relating to the Police Scotland document set, our governance processes, our processes including centralised storage and tracking, communications, training, and organisational learning. We are taking a structured approach to this improvement and have full representation across a wide range of areas as this extends to all areas of policing. We are also securing additional police staff resource on a fixed term contract to support the changes we need to make.

We also commissioned an independent review to establish a Human Rights Baseline Assessment. The findings from this assessment along with recommendations from the Independent Review Group and HMICS Organisational Culture Assurance Review are being considered to ensure a holistic approach to improvement is undertaken with EqHRIA at the heart of our decision making processes."

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 internet 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, the EqHRIA review was specifically focused on adherence with one aspect of equalities legislation.   may have

considered this aspect. The findings and actions from this report will help to improve our approach to equalities.

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 reports.

BDO

SCOTTISH POLICE AUTHORITY

Forensics Performance Management And Reporting

INTERNAL AUDIT REPORT

SEPTEMBER 2024

LEVEL OF ASSURANCE:	
DESIGN	Moderate
EFFECTIVENESS	Limited

CONTENTS

DISTRIBUTION LIST

FOR ACTION	Director of SPA Forensic Services
	Head of Strategy and Performance
FOR INFORMATION	Governance, Audit and Assurance

REPORT STATUS

IA DELIVERY TEAM:	Eleni Panagiotopoulou
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Executive Summary (Page 1 of 3)

Level of assurance: (see Appendix II for definitions)		
Design	Moderate	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Limited	Non-compliance with key procedures and controls places the system objectives at risk.

Summary of findings (see Appendix II)		# of agreed actions
H	0	
M	5	8
L	0	
Total number of findings: 5		8

Purpose

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operating effectiveness of the performance management and reporting within FS.

Background & Scope

As part of the 2024-2025 Internal Audit Plan, it was requested by the Scottish Police Authority (SPA) management that internal audit would conduct a review of Forensic Services (FS) Performance Management and Reporting processes.

FS operates under the governance of the Scottish Police Authority (SPA) Forensic Services Committee, ensuring alignment with SPA's strategic objectives. Memorandums of Understanding (MoUs) between Forensic Services, Police Scotland (PSoS), and the Crown Office (COPFS) outline roles and responsibilities, setting clear expectations for service delivery. A suite of Key Performance Indicators (KPIs) measures performance, tracked through data management systems, and analysed and collated into visual data through use of tools, allowing management to obtain ongoing updates on metrics, such as case processing times and evidence delivery.

Weekly performance reports offer real-time updates on operational metrics, highlighting performance issues within teams. Monthly reports provide detailed KPI analysis, addressing challenges like caseload increases and resource allocation while quarterly reports assess long-term performance against strategic objectives. Performance boards, operational and improvements groups have been established with terms of references formalised for each, allowing the three partners to obtain a comprehensive view over performance on a regular basis and deliberate collective responses to risks.

One pressing challenge affecting the entire organisation is the timely processing of drug-driving cases, which must be analysed within 12 months to avoid being time-barred. This is likely to be reduced to 6 months in December 2024 and FS has been restructuring its internal processes to meet this new deadline. Cases are prioritised based on statutory deadlines or as highlighted by one of FS' partners and there is extensive reporting in relation to drug-driving (called Operation Hitch).

Resource limitations and increasing service demands are also significant challenges, prompting the formation of a short-term group that would address demand forecasting.

Executive Summary (Page 2 of 3)

Summary of Good practice

▶ **Collaboration with partners:** There is a Memorandum of Understanding (MoU) that clearly sets out service delivery expectations from the three partners – Police Scotland, Forensics Services and the Crown Office. There is an additional MoU for Drug Driving Forensic Services, published in February 2024 that details the responsibilities of the partners in relation to drug-driving, including timelines for sample submission and case processing. There is monitoring and reporting against KPIs set within the MoUs.

▶ **Performance Reporting:** We reviewed weekly, monthly and quarterly reports presented at various forums and performance groups. Monthly reports summarise operational issues and performance against KPIs while quarterly reports compare strategic outcomes with results, using a RAG status key. There is more detailed weekly reporting in relation to team performance. Operations Crime Managers (OCM) review performance and provide input to Performance Board. All performance metrics align with standards set in the MoU.

▶ **Governance and Oversight**: In addition to the Performance Board that is tasked with overseeing operational performance, the establishment of the Forensic Performance Operational Group (FPOG) and Improvement Group (FPIG) groups ensures that regular communication amongst partners, including the Crown Office is achieved. During these meetings, performance against KPIs, and operational and strategic risks are discussed.

▶ **Time barred cases:** On a monthly basis, the Crown Office produces a spreadsheet that details the cases where it has not been possible to initiate proceedings due to them being time-barred. Road Policing Management Support (RPMS) perform a review on the cases and notify FS of cases that they believe are due to delays in laboratory testing. The Head of Function confirmed that the last case that became time-barred due to laboratory delays was back in January 2023.

▶ **Data consolidation and analysis:** Through walkthroughs and sample testing, we noted that processes are in place to minimise the need for manipulation of data. There are repeatable and streamlined process for data consolidation and analysis, and preparation of performance reports, including exclusion of irrelevant or duplicate values. There is functionality to allow managers to inspect individual cases, as needed. The performance dashboard provides close to real-time updates, which allows managers to identify and act on potential issues early on.

Executive Summary (Page 3 of 3)

Summary of Findings

▶ **Monitoring and reporting of metrics -** Our review of systems and discussions with management revealed that there is no performance metric to track delays in task allocation that impacts case processing targets and there is limited monitoring and reporting of renegotiations of target dates, making it difficult for governance to review if they meet expectations.

▶ **Reporting of prioritised cases -** Police Scotland or the Crown Office may prioritise cases, requiring Forensic Services to expedite analysis and reporting. However, performance on these prioritised cases is not separately reported to partners or governance bodies, hindering the assessment of FS's ability to meet accelerated timelines and identify performance gaps.

▶ **Data validation and scrutiny -** We found limited evidence of how Forensic Services (FS) ensures data quality. There are no audit trails to evidence review and validation of data trends by operations crime managers and lack of documentation of spot checks by data analysts.

▶ **Demand forecasting -** FS currently lacks a formal demand forecasting process, which often leads to unpredictable demand spikes and operational issues. Demand understanding is inconsistent across FS functions, highlighting the need for closer collaboration for better planning.

▶ **Accuracy and effectiveness of performance reporting –** We identified issues in relation to narratives provided in performance reports resulting from a lack of ownership over reports. It was noted that performance data retention and gathering of insights are at times challenging due to limited staff capacity and compressed timelines.

Conclusion

In conclusion, our audit highlights several strengths as well as areas for improvement in the management and reporting of performance. The Memoranda of Understanding (MoUs) clearly define service delivery expectations and responsibilities, with effective monitoring against KPIs. Performance reporting is robust, with detailed weekly, monthly, and quarterly reports reviewed by various forums and performance groups. Governance and oversight are reinforced through the Performance Board and additional groups, ensuring regular communication and accountability. Processes are in place to minimise data manipulation, with streamlined methods for data consolidation and analysis.

However, we identified gaps in the reporting of some performance information, which may hinder performance assessment. There is also a need for better data validation and scrutiny, as well as a formal demand forecasting process to manage operational issues. Lastly, challenges in performance reporting accuracy and effectiveness were noted, stemming from limited staff capacity and ownership over reports. Addressing these areas will enhance the overall efficiency and effectiveness of performance management within Forensic Services.

In light of the above findings, we are able to provide moderate assurance over the design and limited assurance over the operational effectiveness of controls in place surrounding performance management and reporting processes at Forensic Services.

Detailed Findings

Detailed Findings

Risk: Key metrics have not been identified to support effective monitoring and reporting of performance within FS

Finding 1 – Monitoring and reporting of metrics	Type
During the audit, we sought to confirm that there are adequate metrics in place to monitor and report performance across all relevant functions. Establishing clear metrics is important to accurately assess and improve processes. There are different metrics reported at different levels of management to enable oversight of performance and identify gaps and opportunities for improvement. Our walkthrough of systems and discussions with management identified that: ► Allocation of tasks to a forensics examiner is a key starting point in the processing of forensic evidence. However, there are often tasks awaiting allocation to examiners within Evidence Management System (EMS). This could be due to a variety of reasons, such as lack of staff capacity, need for more information or otherwise could be an oversight. There is currently no performance metric around task allocations that provides insight into whether there are undue delays in allocation of tasks, resulting in case processing targets not being met. ► Target dates for completion of tasks may be amended by certain staff, such as examiners following negotiations with the Crown Office (COFPS). However, there is limited monitoring and reporting around such renegotiations, to ensure those charged with governance can review whether these are in line with expectations and reasons behind the same are well understood to improve future processes.	Design [eye/magnifier icon]

Implication	Significance
The absence of monitoring and reporting of task allocation and renegotiations could result in performance issues and/or process efficiencies not being identified in a timely manner, limiting the ability to continuously improve.	Medium

Recommendations	Action owner	Management response	Completion date
It is recommended that: 1. Time taken for allocation of tasks to examiners is monitored and there is regular reporting of any undue delays, alongside reasons for the same, to Operations Crime Managers and if needed, to Performance Board. 2. Percentage of renegotiated target dates, alongside reasons/trends, are reported to Forensics Performance Operational Group on a quarterly basis to offer the opportunity for review in line with expectations and consider improvement to future processes.	*OCM Acquisitive Crime*	1.*Implement simple & pragmatic mechanism for recording & reporting of undue delays in allocation (and reasons) to OCMs and, if deemed necessary, to the FS Performance & Quality Board (by exception).* 2.*FPOG Performance Report to be updated to include percentage of renegotiated target dates, and reasons/trends, for review /comment by partners. This information should be considered as a factor when considering continuous improvement opportunities across FS.*	*1. 31 March 2025* *2. 31 March 2025*

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Detailed Findings

Risk: Key metrics have not been identified to support effective monitoring and reporting of performance within FS.

Risk: There are no mechanisms in place to provide visibility of data held by partners, such as Police Scotland and Crown Office, resulting in cases becoming time barred.

Finding 2 - Reporting of prioritised cases (Drug driving)	Type
Cases may be prioritised by Police Scotland, or the Crown Office based on timelines or due to the specifics of the case. This is communicated to Forensic Services (FS) who is then required to prioritise analysis of evidence and reporting of outcomes in relation to such cases. Where there is change in case priority following submission of cases, we observed that performance in relation to prioritised cases is not separately reported to partners and those charged with governance, in order to highlight whether FS are able to consistently meet accelerated timelines, to analyse the key causes for prioritisation and to consider potential performance gaps/opportunities. It was explained that FS is exploring ways to report this data to partners.	Effectiveness

Implication	Significance
In the absence of reporting on performance for prioritised cases, partners and those charged with governance may lack the necessary insights to make informed decisions and improve overall service quality.	Medium

Recommendations	Action owner	Management response	Completion date
It is recommended that a process for reporting performance in relation to prioritised cases is established to provide adequate oversight to partners and performance governance groups, which will enhance transparency, help in understanding the factors driving prioritisation and allow for better resource allocation.	*SDM Toxicology Edinburgh*	*This specific action related to the dialogue about Drugs Driving and the published MOU. Management will implement a method for reporting performance in relation to prioritised cases. Staff will change priority on Packages of Work in EMS. Performance will then be reported against these priorities.*	30 November 2024

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Detailed Findings

Risk: Quality of data and information made available to FS does not support monitoring, analysis and reporting of performance.

Finding 3 – Data validation and scrutiny	Type
Accurate data is crucial for identifying trends and opportunities. Without validation and scrutiny, management might miss out on important insights. During the audit, we noted that there is limited evidence of how Forensic Services (FS) monitors and obtains assurance around the quality of data. There are business rules in place that requires staff to use the systems in a specific way and requires operations crime managers (OCMs) to review data, however there are no audit trails to evidence completion of reviews by OCMs, including identification of trends/performance issues and actions proposed to be taken to resolve them. For e.g. reasons provided by teams for lateness/cancellations. Moreover, data quality spot checks are carried out by FS Data Analysts on an ad-hoc basis, however these are not consistent or documented. This issue extends to postmortem toxicology, where data is held on a different software (CARRS) to which FS Data Analysts have no access to perform quality checks.	Design and Effectiveness

Implication	Significance
Absence of clear audit trails can lead to accountability issues, increased errors, reduced transparency, and operational inefficiencies. The lack of validation increases the risk using incorrect or outdated data, which can lead to poor decision-making and unreliable reports.	Medium

Recommendations	Action owner	Management response	Completion date
It is recommended that FS implement a robust data quality assurance framework, that includes: • Defining expectations from Operations Crime Managers (OCMs) and establishing a process for documentation of reviews conducted by them. This should include validation of data trends. • Defining a process for data quality spot checks to be completed on a regular basis, by FS Data analysts as well as Postmortem Toxicology.	1. OCM Acquisitive Crime and Head of Forensic Systems 2. Head of Forensic Systems & Head of PM Toxicology	1.*Implement a simple, auditable, mechanism for ensuring a traceable review process by Senior Managers (which includes validation of data trends) regarding Performance MI.* 2.*Implement a simple, auditable, process for periodic spot checks on data quality (in EMS/AA and CaRRS).*	1. 31 March 2025 2. 31 March 2025 *Note:- slightly longer timescale so that any significant resource implications can be considered*

Detailed Findings

Risk: FS does not have capacity and capability to keep up with demand, resulting in poor performance.

Risk: Performance targets are not aligned with demand and capacity.

Finding 4 – Demand forecasting	Type
It is important that effective demand forecasting is carried out for resource planning and ensuring FS can meet its performance targets. Our review demonstrated that at the moment, in most areas, there is no formal process around demand forecasting. FS relies on historical trends, which could result in unpredictable spikes in demand, potentially causing operational issues. FS advised that there are plans to establish a working group to develop procedures around a robust system of demand forecasting. However, this group does not have a formalised terms of reference yet and as such, these plans could not be evidenced during the audit. It is expected that the Demand and Productivity Unit (DPU), who are responsible for analysis of demand for Police Scotland (PSoS) would be involved in the group, which would provide greater insight. It was also explained that where there are specific operations run by PSoS that is likely to impact the amount of evidence that would need to be analysed by FS, this is generally communicated via a briefing note. While there is some understanding around demand and future demand is being assessed in relation to a long-term sustainable model, it was noted that this is inconsistent across the various functions within FS and there is need for the partners to work closer together to have better and earlier visibility of impact, in order to enable better planning.	Design and Effectiveness

Implication	Significance
In the absence of a formal and consistent approach to demand forecasting within FS, there is a risk of misallocation of resources and poor strategic and operational decisions, resulting in performance targets not being met.	Medium

Recommendations	Action owner	Management response	Completion date
Once established, FS should actively engage with the working group to develop and implement a robust demand forecasting model that considers historical data and current trends across all of the streams/functions and locations, adapts to changes in demand patterns and external factors (such as special ops) and that is able to integrate with existing processes.	*Head of Function (SC) and Head of Forensic Systems*	*A short life working group has been established to work with Police Scotland primarily to determine future demand for all forensic service provision. This will look to establish a 5-year picture of demand, taking into account historical trends, horizon scanning, and any know future legislative changes. Once this work concludes it will form the basis of the refreshed strategic workforce plan that will translate changes in demand to changes in the workforce capacity and capability into the future.*	*31 March 2025 [NOTE: the progress of this recommendation is directly dependent on the forecast demand being provided by partners. It is not the responsibility of FS to determine partner demand.]*

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Detailed Findings

Risk: Performance metrics are not reported accurately, in a timely manner or using suitable format and narratives

Finding 5- Accuracy and effectiveness of performance reporting	Type
It is important that performance reports are accurate, timely, sufficiently detailed and well-structured to achieve transparent communication between all stakeholders and support effective decision making. During the audit, we sought to confirm accuracy of performance reporting through sample testing. The following issues and root causes were identified: ► Upon review of a sample of four monthly Performance Board reports, we observed that some of the narratives remained unchanged across different months, although the data and graphs were changed, such as between February and May 2024, as well as specific pages between January and May 2024. Further discussions with management highlighted that there are multiple managers involved in pulling together narratives for performance reports, and there is no clear ownership or a review process in place. ► We sought to re-perform calculations for a sample of six KPI measures and noted that for one measure (scene examinations), there was a discrepancy in the month of February between the numbers reported in the monthly Performance Board report and the data in the system. The reason for this could not be identified as data may be retrospectively added and the data used to prepare the February Performance Board report is not retained. Without retaining the data used for reports, it is challenging to verify the accuracy of the reported figures. It was explained that data analysis and preparation of performance reports currently sits with two members of staff within FS. This limits the time available for maintenance and retention of records and restricts the level of independent review that is possible. Moreover, during the months where quarterly performance reports are required to be produced for FS Committee, there is limited time to produce monthly reports for operations crime manager (OCM) review and to seek their input prior to FS Committee meetings.	Effectiveness

Implication	Significance
Inaccurate reporting undermines the reliability of the information provided to stakeholders and the limited input from OCMs before FS Committee meetings can result in less informed decision-making.	Medium

Recommendations	Action owner	Management response	Completion date
It is recommended that management: 1. Assign specific managers to oversee the preparation and review of performance reports to ensure accountability and develop a structured review process to catch and correct errors before reports are finalised. 2. Ensure that all data used in report preparation is retained for future reference and verification and consider expanding the team responsible for data analysis and report preparation to allow for more thorough reviews and timely report generation.	1. *OCM Acquisitive Crime* 2. *Head of Forensic Systems*	1.*FS will review responsibilities associated with this recommendation, and will assign clearly identifiable Senior Manager/s to oversee the preparation and review of performance reports (this will include a simple, auditable, method of correcting errors before the reports are finalised).* 2.*FS will retain all data for report preparation (for a specified period of time, aligned to data retention/weeding requirements) and will consider the resourcing requirement within FSST associated with this recommendation.*	1. *31 March 2025* 2. *31 March 2025* *[NOTE: It is anticipated that performance reporting will move to the new Capability-based performance framework from April 2025, but the future reporting was excluded from the scope of the audit. Therefore, the actions will centre on the current reporting mechanisms]*

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Appendices

Observations

Observation 1 – Postmortem Toxicology
Majority of data is held in the Evidence management System (EMS) and can be directly extracted by Forensic Services (FS) Data Analysts for the purposes of analysis and reporting. Furthermore, spot checks are carried out to validate quality of data. We observed that data and information in relation to the Postmortem Toxicology function is held within a separate system, CARRS. This was because the function historically sat outside of FS. It was explained that the FS data analysts do not have direct access to CARRS to extract data or perform quality checks as a strategic decision was made to limit access to CARRS. Therefore, there is a reliance on the Head of Postmortem Toxicology providing data and information via spreadsheets for the purpose of regular performance reporting.

Appendix I: Definitions

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.

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Appendix II: Terms of Reference

EXTRACT FROM TERMS OF REFERENCE
PURPOSE
The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operating effectiveness of the performance management and reporting within FS.
KEY RISKS
1. Key metrics have not been identified to support effective monitoring and reporting of performance within FS. 2. There are no mechanisms in place to provide visibility of data held by partners, such as Police Scotland and Crown Office, resulting in cases becoming time barred. 3. Quality of data and information made available to FS does not support monitoring, analysis and reporting of performance. 4. There are mechanisms in place to analyse and consolidate data extracted and received from different sources. 5. FS does not have capacity and capability to keep up with demand, resulting in poor performance. 6. Performance targets are not aligned with demand and capacity. 7. Performance metrics are not reported accurately, in a timely manner or using suitable format and narratives.
APPROACH
Our approach will be to conduct interviews and documentation review to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described.

Appendix III: Staff 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.		
Amanda Coulthard	Head of Leadership and Talent	Audit Sponsor
Lesley Carnegie	Leadership and Talent Manager	Audit Lead
Fiona Douglas	Director SPA Forensic Services	Audit Sponsor
Alastair Patience	Head of Functions SPA Forensic Services	Audit Lead
Gordon Cook	Analyst SPA Forensic Services	Key Contact
Suzanne Chow	Head of Local Crime and Specialist Crime Support	
Alan Paterson	Detective Superintendent, Specialist Crime Division	
Tom McMahon	Director of Strategy and Analysis	

Appendix IV: Limitations and Responsibilities

Management Responsibilities

The Audit & Risk Assurance Committee (ARAC) of the Scottish Police Authority is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work. ARAC is also responsible for ensuring the internal audit function has:

• The support of the management team.

• Direct access and freedom to report to senior management, including the Chair of the ARAC

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

Limitations

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

BDO

Police Scotland

Core Operational Solutions (COS)

INTERNAL AUDIT REPORT

October 2024

LEVEL OF ASSURANCE:	
DESIGN	MODERATE
EFFECTIVENESS	MODERATE

IDEAS | PEOPLE | TRUST

CONTENTS

DISTRIBUTION LIST

FOR NOTING	Colin Maciver	Head of Change Portfolio Delivery
	Justine Nicholson	Head of Assurance – transformation Portfolio
	Scott Ross	Head of Change and Operational Scrutiny
FOR INFORMATION	Members of the	Audit & Risk Committee

REPORT STATUS

LEAD AUDITOR(S):	Henry Newman
DATES WORK PERFORMED:	5 August 2024 – 30 August 2024
CLOSING MEETING:	30 August 2024
DRAFT REPORT ISSUED:	11 September 2024
MANAGEMENT RESPONSES RECEIVED:	28 October 2024
FINAL REPORT ISSUED:	29 October 2024

Executive Summary

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

DESIGN	MODERATE	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	MODERATE	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF FINDING

H	0	
M	6	
L	2	

TOTAL NUMBER OF FINDINGS: 8

BACKGROUND

Police Scotland's Core Operational Systems (COS) project aimed to replace 44 legacy systems with a unified national system for recording crime information and storing warrant data. The implementation was divided into three phases, each introducing various IT modules to improve efficiency and information sharing across the force. The project began with a full business case in 2018, and the supplier, NEC (formerly UNIFI CAPTA), was engaged to develop the systems.

The COS project followed a previous failed attempt to implement a new IT system called i6 in 2013. Lessons learned from the i6 project were applied to COS. Risks were managed through monthly meetings, with details recorded in spreadsheets and escalated if necessary. Benefits were measured by comparing task completion times on the new system versus the old legacy systems, and feedback was gathered from officers and staff to refine the system further.

Training for the new system was provided through face-to-face sessions, e-learning, user guides, videos, and support from COS champions. A financial appraisal was included in the business case, with budget planning starting in September each year. The budget was prepared by the programme manager and submitted for approval by the SPA and CFO.

Security for the system was ensured through role-based access control, limiting access based on job responsibilities. The Digital Support and Evolution manager reported incidents and outages to the supplier, with a clear process for handling requests and triaging issues to IT and the supplier.

PURPOSE

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operating effectiveness of controls relating to Core Operational Solutions (COS).

OUR TESTING DID NOT IDENTIFY ANY MATERIAL CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- Police Scotland's Change project methodology has not been applied.

- Budgets, forecasting cost estimation is inaccurate or based on inadequate assumptions.

- Costing and payment approval process lack appropriate controls, including approvals of unanticipated cost increase.

Executive Summary

SUMMARY OF GOOD PRACTICE

▶ There was evidence of review and approval of the Full business case by Change Board, Programme Board and Project Board in line with Police Scotland's financial scheme of delegation. The budgets within the Full Business Case had optimism bias built in to allow for contingency. The Green book guidance by HM treasury was used to appraise the project. There was evidence that Police Scotland's change methodology in relation to financial schemes of delegation and change requests have been followed.

▶ An implementation plan was in place to ensure smooth transition from legacy systems to the new national crime module. For ongoing support, there is a support escalation plan in place to outline the process to be followed for response to issues.

▶ Training needs analysis has been conducted by the organisation to understand who in the organisation needs access to different systems and abilities within those systems. COS Champions are in place to support users. Training of officers is a mixture of in person and online methods tracked using a completion tracker that is maintained for each division. Training is delivered to officers depending on their role and access to the system.

▶ Risks registers are reviewed every month and high risks are escalated up the Senior Responsible Officer (SRO). The SRO is also informed of changes in risks and of any closure of risks.

SUMMARY OF FINDINGS

▶ **Expected benefits value –** The Full Business Case for the project outlines expected benefits but lacks evidence for the assumptions behind the £130.1 million savings. Police Scotland is revising the benefits as the original estimates are no longer accurate.

▶ **Impact of benefits realised -** While Police Scotland has considered tangible benefits like time and cost savings from COS, there's limited evidence on the wider impact of these benefits.

▶ **Benefits reporting** – The COS team lacks a clear plan for reporting types, frequency, and recipients, leading to incomplete and unrepresentative reports. Current quarterly reports to SPA fail to compare saved hours to targets and do not explain missed targets or address feedback from senior officers.

▶ **Data collection** – The data collected by the business benefits team is based on a small and potentially non-representative sample, which may not reflect real-world settings or diverse use across functions and grades. This limits the accuracy and applicability of the findings.

▶ **System access:** The audit identified the need for improved controls and consistency in user role management within the COS system, focusing on the justification for role creation, segregation of duties, and accurate role assignment.

▶ **Lessons learned –** There is need for management to streamline the process of identifying and communicating lessons learned in the COS project. Inconsistent practices hinder effective decision-making and project improvement.

▶ **User training** – There is no process in place that requires officers and staff to complete COS training before using the system.

▶ **Risk register** - We reviewed the COS project team's risk registers and found two instances of missing mitigating controls and inconsistencies in detailing owners and target dates for required mitigating actions.

Executive Summary

CONCLUSION

The audit revealed several areas of good practice within Police Scotland's project management and implementation processes. The Full Business Case was reviewed and approved by the Change Board, Programme Board, and Project Board, adhering to the financial scheme of delegation. Budgets included an optimism bias for contingency, and the Green Book guidance by HM Treasury was used for project appraisal. Police Scotland's change methodology was followed, and an implementation plan ensured a smooth transition to the new national crime module. A support escalation plan is in place for ongoing issues, and a comprehensive training needs analysis was conducted. Training is delivered through a mix of in-person and online methods, tracked for each division. Risk registers are reviewed monthly, with high risks escalated to the Senior Responsible Officer (SRO).

However, the audit also identified several areas needing improvement. The Full Business Case outlines expected benefits but lacks evidence for the assumptions behind the £130.1 million savings, and the benefits are being revised. There is limited evidence on the wider impact of these benefits, and the COS team lacks a clear plan for benefits reporting. Data collection is based on a small, potentially non-representative sample, limiting accuracy. Improved controls and consistency in user role management are needed. The audit also noted some low priority opportunities for improvement around linking training to user access and completeness of project risk registers.

As a result of our review, we can provide moderate assurance over the design and the effectiveness of controls relating to Core Operational Solutions (COS).

DETAILED FINDINGS

Detailed Findings

RISK: COS does not have a documented and approved business case that details key aspects, such as cost, benefits, and timescales

FINDING 1 – Expected benefits value	TYPE
The Full Business Case (FBC) for a project is expected to outline benefits that the organisation will achieve through implementation of a system. The business benefits should be based on reliable sources and should have detailed calculations to support the data, to show how the value of the benefits was calculated, so that the approvers can assess the assumptions behind the benefits. During the audit, we reviewed the FBC benefits as per phased approach and the financial appraisal. The benefits, based on FTE hours, were stated as £130.1 million split into £34.5 million in cashable savings and £95.6 million in non-cashable savings. Whilst the financial appraisal shows the breakdown of number of hours that are to be saved from implementation and how the FTE hours convert to a financial value, we noted that there was no evidence of how the number of FTE hours saved was determined and the assumptions that underpin this. The document only stated that the same studies and models that were used to calculate the i6 project. Given the significant challenges with i6, it is not clear how the approach was adapted for COS. It is understood that Police Scotland are currently in the process of pulling together a change request to update the expected benefits and that the original hours and value of benefits are no longer representative of what the organisation can achieve with COS.	Effectiveness

IMPLICATION	SIGNIFICANCE
In the absence of adequate information in relation to achievable benefits, there is a risk that decision makers do not fully understand the potential impact of the project, which could lead to poor decision-making.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that: ▶ The benefits report within the full business case details outlines how benefits are calculated, including assumptions, pilot studies and reference to sources relied upon. ▶ Where expected benefits are no longer considered appropriate, re-assessment and update of benefits should be made in a timely manner, following the formal change management process.	Head of Portfolio Delivery DEPP Programme Manager	Management accepts the recommendations 1. Head of Portfolio Delivery will ensure this level of detail is included in future business cases going forward. An Op Evolve Benefits sub-group is currently in progress to develop a wider organisational view, utilising tools and techniques to define and monitor benefits. 2. A complete detailed review of COS Phase 2 benefits is underway to capture actual benefits realised, with separate reports being progressed covering the 3 regions: North (complete) and East and West (in progress, nearing completion). Once the 3 reports are available, the DEPP Programme Manager will ensure they will be aggregated to provide a view of the total COS benefits and a Change Request detailing that view will be brought through governance to re-baseline the original FBC.	31 March 2025 31 March 2025

Detailed Findings

RISK: Anticipated benefits are not realistic and there is no consideration of impact of benefits realised.

FINDING 2 - Impact of benefits realised	TYPE
Review of the full business case noted that whilst there has been consideration of tangible benefits that can be gained through use of COS i.e. time and cost savings, there is limited evidence to show that impact of benefits realised had been considered. Impact looks at the wider and lasting effects of the gains realised, often focussing on indirect and extended consequences from use of COS. The exercise of articulating impact may be challenging as impacts may take longer to manifest, making them harder to attribute to benefits realised. However, by identifying and addressing such challenges early in the process, through a structured approach, clear metrics, and effective communication strategies, Police Scotland would be able to more effectively monitor impact and demonstrate value to stakeholders, as required. In 2021, Police Scotland established a benefits management strategy for change projects, which formalised the need for a benefits profile and realisation plan. Within the benefits profile, it is expected that benefits would be mapped to strategic outcomes. This is an important step in the consideration of impact. However, as this was put in place following design of the COS programme, this exercise has not been undertaken. The North Command report presented to the Change Board includes some examples of the wider impact of COS, such as improved police visibility within the community. However, there is room for a more formal and structured approach to impact assessment.	Design

IMPLICATION	SIGNIFICANCE
There is risk of missed opportunities to maximise benefit, misalignment of priorities, less optimal decision-making and most importantly, inability to demonstrate value for money to stakeholders.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management consider and document the impact of implementing COS nationally to be able to demonstrate value, by: ▶ Developing clear metrics for impact assessment, including intangible benefits. ▶ Considering influencing factors, which would help attribute impacts more accurately. ▶ Communicate with and engage cross-functional teams to share workload and bring diverse perspectives to impact assessment.	DEPP Programme Manager	Management accepts the recommendations 1. Impact assessments, that are within the project team scope, will be developed. 2. A variety of assessments will be completed in the 6-month lead-time to divisional roll out. These will include absorbability assessments which look at divisional events, operational impacts, other change projects. 3. This is fully planned and will be executed via the business change team using a variety of methods appropriate to the change and Divisional needs.	31 March 2025

Detailed Findings

RISK: Anticipated benefits are not realistic and there is no consideration of impact of benefits realised.

FINDING 3 – Benefits reporting	TYPE
The benefits that are collected by the business benefits team need to be reported to members of the organisation that have authority and are responsible for having oversight over the outcomes of the project. There is currently regular reporting to Change board and also, quarterly reporting around the wider change portfolio by the PMO to SPA. We understand that although discussed at various forums within SPA and PS, the plan for reporting COS benefits has not been formalised. Currently reports are provided to the SPA Resource Committee quarterly on benefits across the change portfolio and to Change board on COS. We reviewed the North Command report submitted to Change Board and the Change – Quarterly Benefits Update report from PMO to SPA. The North Command report focussed on number of hours saved, alongside qualitative feedback from officers within the North Command. However, it did not discuss performance against the benefits anticipated at the time of initial of business case as management are looking to refresh anticipated benefits. A North Command Benefits Paper was circulated by the COS Business Implementation team to divisional heads for review and sign-off in early 2024 following the use of COS within their divisions. Review of emails from divisional heads signing off the paper highlighted some feedback, for example, the benefits reported was not representative of the true impact of COS on their division or that saved officer hours reported could be misinterpreted without context. While management explained that these, along with feedback obtained through surveys, have since been addressed, there was no evidence of subsequent discussions or action being taken to address the feedback. The report included a 'You said, we did' section that articulated some of the systems changes that were brought about based on feedback from user surveys. However, there is opportunity to widen the scope of this exercise to topics outside of system functionality. The PMO's report to SPA on the wider change portfolio included benefits reporting in relation to COS. There was comparison with targets from the initial business case and forecasted saved hours, however the report did not detail the reasons for reducing the number of forecasted saved hours, the rationale behind the revised forecast or the cause for the initial target not being achieved. Moreover, neither report referred to the need to re-baseline to reset expectations and provide more realistic targets.	Design and Effectiveness
IMPLICATION	**SIGNIFICANCE**
There is a risk that reports do not contain adequate information to support informed decision-making .	**MEDIUM**

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that: ▶ Reporting in relation to COS and its benefits is formalised as part of the next iteration of reporting, including coverage and expected timelines. ▶ Benefits reporting should be made consistent and should include clear narratives to support changes in expectations. ▶ Where feedback is obtained from key stakeholders, adequate and timely action is taken to record, investigate and address issues, where relevant and documentation is retained as an audit trail.	Head of Portfolio Management	Portfolio Overview Pack will be provided as evidence of completion, in addition to PMG, Change Board and SPA Resources Committee Agenda – Date 31 March 2025	31 March 2025

Detailed Findings

RISK: There is no analysis of data and trends to improve quality of information evaluated and reported.

FINDING 4 – Benefit tracker and data collection	TYPE
During the audit, we reviewed the data collected by the business benefits team for establishing the quantitative benefit of Mobile Crime Creation in North Command and it was noted that data was primarily collected by manually recording time taken by a small number of officers to complete scripts and input data within a controlled environment. Whilst use of motion studies has its benefits and can produce consistent data for comparison, the results may not be representative of real-world settings and participant behaviour. Moreover, it was understood that the pool of data subjects comprised of only five officers. We also reviewed demand studies undertaken at Tayside in relation to Direct Officer Entry, however the data did not identify the grades and roles of the officers involved in the study. Given the diverse use that is expected to come from use of COS, across functions and grades, there is scope for data collection to be enhanced.	Design and Effectiveness

IMPLICATION	SIGNIFICANCE
There is a risk that the data that is being collected is not accurate and representative of the whole organisation.	**MEDIUM**

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management: ▶ Investigate functionality that would allow collection of data directly from the COS system based on real-time usage. ▶ Where this is not possible, consider how motion studies could be complemented with real-world observations (while maintaining privacy) to make results more representative of real conditions. ▶ Establish a sample size that is large enough to get reliable results and ensure key details around the sampled individuals are consistently recorded, such as officer grade and role. ▶ Consider utilising trend analysis to ensure that all divisions are adopting national practices consistently and realising anticipated benefits.	Head of Portfolio Management	Management accepts the recommendations 1. This adaption was due to restrictions around Covid and scope was only to cover Mobile Crime Creation in North Command. With national systems now in place, future data collection can be both more accurate and efficient. 2. Where appropriate, this is already a tool employed by Police Scotland and will be continued going forward. 3. This is already in place, adaption due to Covid. Evidence of samples will be submitted. 4. Trend analysis will be utilised to ensure national processes are adopted consistently to realise anticipated benefits.	31 March 2025 31 March 2025 31 March 2025 31 March 2025

Detailed Findings

RISK: The system is not secure from unauthorised access.

FINDING 5 - System access	TYPE
A user is provided access within COS by an administrator, based on a request received from the relevant force executive/officer/staff member, which is then approved by an authoriser from the COS team, before it is made live in the system. It is important that these roles are segregated to reduce the risk of error and fraud. We reviewed the process to create and amend permissions within COS, performed analysis on a user access report and conducted sample testing. The following was noted: ▶ Administrators are required to provide a narrative justifying the role required to be held by the user. The narrative includes the name of the force executive/officer/staff member that has requested the role. This is reviewed by the COS team authoriser at the time of enabling access. However, currently this requirement is only mandated when amending a role and not at the time of creation of a role. During sample testing, we identified one role that had higher than expected levels of access, however as the access had been provided at the time of creation itself, there is no justification or request that could be evidenced. ▶ Six cases were found out of a sample of 10, where segregation of duty was not present i.e. the administrator was the same as the authoriser. ▶ There was one instance where a role (Crime –Read Only) had been incorrectly added to a specific post (Police Constable) instead of the same being added to a Service Advisor post. Management have since investigated this and confirmed that this particular error did not result in the user having access to any information or functionality that they would otherwise not have access to, although are agreement that this should not have occurred. ▶ Out of a sample of five user access amendments, there was one case where no rationale was submitted for the amendment of a role and one case where the requesting force executive/officer/staff member had not been identified in the narrative.	DESIGN & EFFECTIVENESS

IMPLICATION	SIGNIFICANCE
There is a risk that users are provided with incorrect access, resulting in them performing unauthorised actions or misusing the system. The lack of audit trail could lead to undetected errors and fraud, compromising system integrity and could hinder accountability and transparency.	Medium

	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that: ▶ The need for providing narratives to support user access, both at the time of initial setup and amendment is mandated and consistently applied. ▶ Segregation of duty is mandated in the administration and authorisation of user access. If possible, this should be a system control. ▶ Where narratives have no rationale or do not identify the requestor, they should be sent back to the administrator for further information. ▶ A process of regular review of access rights is established to identify anomalies, particularly around roles with greater access.	Digital Support and Evolution Group (DSEG)	Management accepts the recommendations 1. Process to be mandated and reviewed periodically to ensure compliance. 2. Segregation of duty will be mandated in the administration and authorisation of user access via SCoPE. 3. Ref previous, this will be evidenced via SCoPE 4. A process of regular review of access rights is in place as part of audit procedures, responsibility is with Divisions and will be evidenced by due date.	31 March 2025 31 March 2025 31 March 2025 31 March 2025

Detailed Findings

RISK: Lessons learnt are not being identified, documented or widely communicated.

FINDING 6 – Continuous improvement	TYPE
With the aim to drive continuous improvement, it is important that management identify and communicate what worked well and what did not, on an ongoing basis to allow informed decisions to be made to enhance future project performance. With regards to the COS project, the process currently in place involves workshops where the project heads meet, discuss and records lessons learned on to spreadsheets with the aim of these feeding into an end-of-project lessons learnt report. We reviewed the lessons learned spreadsheets and noted that, there are multiple lists maintained, in some cases information was incomplete and the process is not consistently followed throughout the lifecycle of the project, ensuring lessons learnt from one phase is considered during the next.	DESIGN

IMPLICATION	SIGNIFICANCE
Where lessons learnt are not documented or widely communicated, there is risk of the same errors recurring or good practice not being applied in future phases, resulting in inefficiencies and potential failure.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that a formalised process for identifying, recording and sharing lessons learned throughout the lifecycle of a project, is established and consistently followed.	Head of Portfolio Management	Management accepts the recommendation 1. This is in place but needs to be applied more consistently. While the audit is specific to COS, the Lessons Learned process will be reinforced across the Portfolio	31 May 2025

Detailed Findings

RISK: Users are not using the system or using it incorrectly due to lack of sufficient training, guidance materials and support.

FINDING 7 – User training	TYPE
While training has been provided as part of the implementation of COS, it is important that all officers and staff members that newly join the organisation or transfer roles are trained on how to use it, in order to ensure the system is used appropriately and consistently, and to ensure that the data recorded into the system is correct. Also, training of officers should be tracked so that management are aware if there are any gaps in knowledge and can follow up with those who have not completed training. There is in-depth training in place, comprising of a mixture of instructor-led and online training. There are also specialist programmes aimed at specific roles, for e.g. recorded crime management teams. Upon being handed a mobile device and user access, it is possible for an officer/staff member to access the COS system irrespective of whether they have completed their COS training. It currently is the responsibility of their supervisor to ensure that they have completed training before they start their role and start using the system. Training was initially tracked by the Learning Technologies Training Manager during course implementation and the responsibility for monitoring of training has now transferred to divisional level managers.	Design

IMPLICATION	SIGNIFICANCE
There is a risk that officers will use the system before they have the required knowledge, leading to potential mistakes.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend to establish a process that mandates staff to complete at least basic COS training, prior to use of the system.	Divisional	Management accepts the recommendation 1. Access to systems will only be granted once training has been completed. It is acknowledged that controls are manually based. However, to build an automated check between the e-learning training system and individual core system (for example UNIFI) would require investment in budget and resource to progress.	31 March 2025

Detailed Findings

RISK: There are no controls in place relating to management of risks and issues within the project.

FINDING 8 – Risk registers	TYPE
Project risk registers are crucial for identifying, assessing, and managing potential risks, ensuring issues are addressed before they impact the project's success. They provide a clear, organised way to track and mitigate risks. We reviewed the project risk registers that have been maintained by the COS project team and the process in place for escalation of risks to the Chief Digital Information Officer. It was noted that there were two instances of missing information, namely mitigating controls that had been omitted in the Crime risk register. Moreover, where risks had additional required mitigating actions, there was an inconsistency in the detailing of owners and the target date of for implementation of the additional actions. Also, there is opportunity to enhance current risk management by: ▶ Identifying risk owners ▶ Strategic objective link	Design & Effectiveness

IMPLICATION	SIGNIFICANCE
Missing risk information can skew senior management's understanding of risks and controls, and lead to suboptimal decisions.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that project risk registers are completed consistently, including mitigating controls, where these are present. ▶ Risk Owner ▶ Strategic objective link	Head of Portfolio Management	Management accepts the recommendation 1. As each projects is aligned to a Strategic Objective (and can be aligned to more than one), it follows that each risk to project aligns to the same. This is recorded in PPMA and will support prioritisation of actions/effective allocation of resources/informed decision making at a strategic level. This can be evidenced and will be periodically reviewed by the Portfolio Assurance Team to ensure compliance.	31 March 2025

OBSERVATIONS

BDO

Observations

Budgeting
During the audit we sought to confirm validity of assumptions used in relation to cost budgets. With regards to supplier costs, we observed that there is a schedule of payments that shows the annual cost for support and maintenance for the full intended lifecycle of the COS programme, however we were not furnished with the signed supplier contract to validate the amount included in the budget.

APPENDICES

Appendix I: Definitions

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.

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Appendix II: Terms of reference

TERMS OF REFERENCE EXTRACT

PURPOSE

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operating effectiveness of controls relating to Core Operational Solutions (COS).

KEY RISKS

- COS does not have a documented and approved business case that details key aspects, such as cost, benefits and timescales.
- Police Scotland's change project methodology has not been applied.
- Lessons learnt from previous projects/phases are not appropriately applied
- There are no controls in place relating to management of risks and issues within the project
- Budgets, forecasting, cost estimation is inaccurate or based on inadequate assumptions.
- Costing and payment approval processes lack appropriate controls, including approvals of unanticipated cost increases
- Anticipated benefits are not realistic and there is no consideration of impact of benefits realised.
- There is limited monitoring and reporting of benefits using metrics/KPIs
- There is no analysis of data and trends to improve quality of information evaluated and reported.
- Lessons learnt are not being identified, documented or widely communicated.
- Users are not using the system or using it incorrectly due to lack of sufficient training, guidance materials and support.
- The system is not secure from unauthorised access
- There is poor supplier performance and support, leading to quality issues and a lack of value for money return.

SCOPE AREAS

The purpose of this review is to provide assurance over the design and operating effectiveness of the key controls in the following areas:
- Project cycle
- Risk management
- Finance
- Benefits and outcomes
- Systems use and access
- Contract management

Appendix III: Staff 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.		
Andrew Hendry	Chief Digital Information Officer	Audit lead
Scott Ross	Head of Change and Operational Scrutiny SPA	Audit sponsor
DCC Jane Connors	DCC Local Policing	Audit sponsor
Colin Maciver	Head of Change Portfolio Delivery	Key contact
Justine Nicholson	Head of Assurance – Transformation Portfolio	Key contact
Michelle Bain	DEPP Business Implementation Lead	Key contact
James Gunn	COS Business Benefits	Key contact
Fraser Adam	ICT lead	Key contact
Paul Dodds	COS Business Benefits	Key contact
Ben Roche	Learning Technologies Training Manager	Key contact

Appendix IV: Limitations and Responsibilities

MANAGEMENT RESPONSIBILITIES

The Audit & Risk Committee is responsible for deciding the action to be taken on the outcome of our findings from our work. The Committee is also responsible for ensuring the internal audit function has:

- The support of the management team.
- Direct access and freedom to report to senior management, including the Chair of the Audit & Risk Committee.

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the Organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the charity in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

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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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SCOTTISH POLICE AUTHORITY & POLICE SCOTLAND

RISK MANAGEMENT - FINAL

OCTOBER 2024

LEVEL OF ASSURANCE:	
DESIGN	MODERATE
EFFECTIVENESS	MODERATE

IDEAS | PEOPLE | TRUST

CONTENTS

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REPORT STATUS

LEAD AUDITOR(S):	BENNET LE RICHE & SEAN MORRISON
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EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
DESIGN	MODERATE	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	MODERATE	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF FINDINGS (SEE APPENDIX II)		
H	0	
M	1	
L	4	
TOTAL NUMBER OF FINDINGS: 5		

BACKGROUND

It was agreed with management and the Audit, Risk and Assurance Committee (ARAC) as part of the 2024-25 internal audit plan that Internal Audit would undertake a review of the risk management processes in place within the organisations.

Police Scotland (PS) and Scottish Police Authority (SPA), both have their own risk management frameworks in place. The SPA's framework covers Corporate and SPA Forensic Services (FS). The Police Scotland risk management framework was developed by using other Police Force risk management frameworks, the Audit Scotland risk documents and the Orange Book.

The SPA Corporate risk management framework was developed taking account of the information within the Police Scotland risk management framework and approved by the SPA Board in February 2020.

Police Scotland Strategic risks follow a rigorous review and reporting cycle. Each risk is reviewed monthly by the relevant risk lead. After each review, the risks are discussed at relevant SMTs before being reported to the applicable DCC/DCO Management board for discussion. On a quarterly basis the Strategic risks are reported to the Audit & Risk Board as well as the Chief Constable's Strategic Leadership Board. Bi-annually, the Force Executive review the Strategic Risk Register in detail.

Risk registers are used to track and keep an overview of the current risks which are facing PS and SPA Corporate. Most risks begin at the departmental risk registers and are escalated through a consistent process. Departmental risks can be identified by any member of staff and the risk champions are involved in capturing and highlighting risks to Divisional and Departmental Senior Management Teams (SMTs) and risk champions. The risk team are required to input Police Scotland risks onto 4Risk and provide support during the risk identification process. Risks are reviewed monthly at the tier 2 Management Board and quarterly at the Risk and Audit Board.

Within SPA Corporate the severity, scale and scope of risks determines the level for reporting. In general, operational risks will be reported quarterly to the ARAC and SPA Forensic Services Committee. Strategic risks will be reported at least half-yearly to the ARAC and SPA Forensic Services Committee.

Risk appetites within the organisations were initially developed through focus groups and then taken through the governance chains for approval. Annually Executive members approve for Police Scotland, the Senior Leadership Team approve for SPA Forensic Services, and Executive Leadership Team for SPA Corporate.

See Appendix I for more information.

PURPOSE

The purpose of this review was to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operating effectiveness of controls relating to risk management.

CONCLUSION

In the main, controls surrounding the risk management processes are well designed and operate effectively. There are clear steps and processes in place to identify, manage and control risks. Risk appetite levels are in place and are reviewed at least annually to ensure their appropriateness within the organisation. There is also a comprehensive set of committees in place to govern the risk management work taking place.

However, we have identified five findings to assist Police Scotland, SPA Corporate, and SPA Forensic Services to further improve in relation to the risk management arrangements in place, four assessed as low significance and one as medium.

The key finding relates to enhancements to the recording and assessment of the controls in place to mitigate risk. Further opportunities for improvement were identified in relation to introducing risk deep dives, the quality of risk register information, regular risk management training within SPA Corporate and SPA Forensics Services, and linking cover papers to strategic risks.

Overall, we are able to provide moderate assurance over the design and operational effectiveness of the risk management controls in place at the organisations.

EXECUTIVE SUMMARY

SUMMARY OF GOOD PRACTICE

During our review, we identified a number of areas of good practice:

▶ There are effective risk management frameworks in place, which include roles and responsibilities, definitions, escalation/de-escalation processes, governance arrangements, and risk identification prompts. The documents are made available to staff via the intranet.

▶ Risk appetite levels are in place and reviewed on a regular basis to ensure appropriateness and accuracy.

▶ Police Scotland have developed a risk identification form to assist risk owners in developing and recording risks.

▶ Police Scotland have a risk management system in place; to help automate the risk management process, and the system is controlled and maintained by a risk management team. The system requires minimum information to be recorded for new risks, and risks can only be added or removed by the Risk Management Team.

▶ In general, the risk registers are detailed and contain important information to assist in monitoring risks.

▶ Risk cards are used within SPA Corporate and SPA Forensic Services and provide detailed information on the strategic level risks.

▶ Police Scotland is in the process of rolling out refreshed risk training, with the aim to enhance the risk culture and awareness levels within the organisation. The Risk Management Team also provide new risk owners and champions with support on how to identify, assess and record risks and how to use 4Risk. There is also guidance documents in place for using 4Risk.

▶ The risk registers are circulated around management/risk owners for updating in advance of submission throughout the different audiences within the three organisations, including the Audit, Risk & Assurance Committee, Audit & Risk Board, and SPA Forensic Services Committee meetings. Within Police Scotland automated reminders are also provided to risk owners from 4Risk for updates to be made to risks.

SUMMARY OF FINDINGS (MEDIUM AND ABOVE)

Notwithstanding the area of good practice identified, we identified the following opportunities for improvement, which are summarised below:

▶ **Control Effectiveness -** Whilst there is a process in place to identify, monitor, challenge and review the risk scores, and there is oversight and reporting on these risks, we do note that there is no assessment of control effectiveness noted.

DETAILED FINDINGS

DETAILED FINDINGS

SCOPE AREA: MANAGEMENT HAVE NOT DEFINED RISK RESPONSES, STATUS OF RISK ACTIONS AND/OR CONSIDERED IMPACT OF RESPONSES ON RISK SCORES.

FINDING 1 - CONTROL EFFECTIVENESS	TYPE
Robust controls are required to be implemented to bring residual risk within target and tolerance. Where the controls are not effective, additional resource or investment should be made to mitigate the risks to within target and tolerance levels. Internal Audit recognise that HMICS and Audit Scotland have both raised concerns in regard to the residual risk scores recorded within the risk registers being out with the target and appetite of the organisation. Whilst there is a process in place to identify, monitor, challenge and review the risk scores, and there is oversight and reporting on these risks, we do note that there is no assessment of control effectiveness noted. This may be causing risks to be ineffectively scored, overstating the real level of risk. For example, review of the IT and Data Management risks and controls would suggest that the controls are having no mitigating effect on the impact or likelihood of the risks. • When displaying controls within 4risk and the Police Scotland, SPA Corporate and SPA Forensic Services risk registers, there is no control classification which specifies whether each control affects the impact or the likelihood of the risk, which also affects the ability to scrutinise the effectiveness and impact of the control and the residual risk scoring. • There is an opportunity to enhance the controls assessment by first making an initial assessment on the strength of the controls pre-validation. Once a control is established and in place management should conduct validation checks linking to evidence available or conducting assurance mapping against risks when assurance activity is carried out and recording the strength of the controls in place. • As part of the three lines of defence model internal audit will over time assess the key controls in place within the corporate risk register, however, to provide comfort to the Audit & Risk Assurance Committee, management should be conducting self-assessments of documented controls on a periodic basis, for example annually.	EFFECTIVENESS
IMPLICATION	SIGNIFICANCE
There is a risk that controls are not strong enough to reduce the impact or likelihood of the risks to bring the residual scores within appetite and tolerance.	MEDIUM

DETAILED FINDINGS

SCOPE AREA: MANAGEMENT HAVE NOT DEFINED RISK RESPONSES, STATUS OF RISK ACTIONS AND/OR CONSIDERED IMPACT OF RESPONSES ON RISK SCORES.

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that controls documented within the risk registers for Police Scotland, SPA Corporate and SPA Forensic Services are subject to initial management control strength assessments pre-validation and then periodic assessment by the second and third lines of defence to ensure that they exist, and using this information management should assess and record the strength of the controls in place for strategic risks and whether they are operating effectively. Where there are positive reviews, it would be anticipated that this would be reflected in residual scoring.	Sara MacKenzie (Police Scotland) SPA Audit & Risk Lead	Police Scotland: For new risks, we will update our risk identification form to include an assessment of control effectiveness, as well as whether the controls targets the likelihood or impact of the risk (i.e. control type). On 4Risk, we will use analysis codes to document control type and control effectiveness. Retrospective recording of this information across our entire risk profile would require an excessive amount of work, therefore can we propose that the strategic risks are subject to control strength assessments as part of the risk interrogation programme. SPA: SPA Management accepts this recommendation for new strategic risks. Retrospective recording of this information across our entire risk profile would require an excessive amount of work. The format used for strategic risks (risk cards) already identifies where a mitigation will target impact or likelihood. For new strategic risks, we will include an assessment of control effectiveness Reflecting limited resources available, strength of implemented controls will be targeted based on risk.	Q4 24/25
Where assurance has been received, we recommend that management include assurances in relation to the risks and controls, for example from external reviews. Linking the risk registers to assurance activities undertaken by the organisation.	Sara MacKenzie (Police Scotland) SPA Audit & Risk Lead	Police Scotland: We have an assurance team who conduct assurance reviews on our risks. We can record details of those assurances against the controls on 4Risk, and record the associated line of defence using an analysis code. SPA: SPA Management accepts this recommendation Any relevant assurance reviews will be noted in the risk register and considered when assessing the risk score.	Ongoing

DETAILED FINDINGS

SCOPE AREA: MANAGEMENT HAVE NOT DEFINED RISK RESPONSES, STATUS OF RISK ACTIONS AND/OR CONSIDERED IMPACT OF RESPONSES ON RISK SCORES.

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that the Risk registers and 4Risk controls are enhanced to outline whether the control is impacting the impact or likelihood of the risks, to further enhance the understandability of risk scoring.	Sara MacKenzie (Police Scotland) SPA Audit & Risk Lead	Police Scotland: For new risks, we will update our risk identification form to include an assessment of whether the control targets the likelihood or impact of the risk (i.e. control type). On 4Risk, we will use analysis codes to document control type. However, I don't feel this is necessary on the risk register report itself, the value would come at the point of the review which is conducted on 4Risk. Also, as there is no inbuilt field within 4Risk to record the information, I am not sure that we can pull information from the analysis code onto the risk register report itself. We can filter by the analysis code, i.e. run a report showing all controls deemed fully effective in a given area, but not against the control itself on the risk register template. SPA: SPA Management accepts this recommendation The format used for strategic risks (risk cards) already identifies where a mitigation will target impact or likelihood. For new risks, the risk register will include if the mitigation is targeting impact or likelihood	Q4 24/25

DETAILED FINDINGS

SCOPE AREA: PS AND/OR SPA MAY NOT HAVE ADOPTED A SYSTEMATIC PROCESS IN IDENTIFYING, EVALUATING, AND MEASURING ITS KEY STRATEGIC AND OPERATIONAL RISKS, RESULTING IN A FAILURE TO EFFECTIVELY RECORD AND MANAGE EMERGING RISKS.

FINDING 2 - ARAC RISK DEEP DIVES	TYPE
Risk deep dives are an effective method for management and the Audit, Risk & Assurance Committee to review and consider key elements of a risk, scoring, actions in place, mitigating controls and target risk scoring. There are no risk deep dives undertaken as part of the risk management processes in place. Internal audit recognise that Management have considered implementing a risk deep dives programme for review at the ARAC.	DESIGN & EFFECTIVENESS

IMPLICATION	SIGNIFICANCE
To align with best practice risk deep dives should be conducted to mitigate the risk that there is not sufficient time spent on reviewing the Strategic Risk Register and scrutiny and consideration on the accuracy of the information within the register by Boards or sub-committees.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that a risk deep dive template is developed. Examples of areas to be analysed in the deep dives could include: • Key elements of the risk • Initial and target score analysis • Review of the actions in place and those planned, and assessment of their impact • Mitigations possible with current resources, and resources required to fully mitigate • Strategic action required • Evidence required to ensure that the risk is under control • Timetable for reviewing risk mitigations	Sara MacKenzie (Police Scotland) SPA Audit & Risk Lead	Police Scotland and SPA: We will develop a risk interrogation template and include within the next round of ARAC reporting.	Q4 24/25

DETAILED FINDINGS

SCOPE AREA: PS AND/OR SPA MAY NOT HAVE ADOPTED A SYSTEMATIC PROCESS IN IDENTIFYING, EVALUATING, AND MEASURING ITS KEY STRATEGIC AND OPERATIONAL RISKS, RESULTING IN A FAILURE TO EFFECTIVELY RECORD AND MANAGE EMERGING RISKS.

We recommend that an annual program is developed, outlining the strategic or significant risk deep dives to be undertaken annually. At minimum to align with best practice, one risk should be interrogated quarterly or in line with the Audit, Risk & Assurance Committee cycle.	Sara MacKenzie (Police Scotland) SPA Audit & Risk Lead	Police Scotland and SPA: We will conduct risk interrogations on strategic risks (and certain organisational risks if we feel it is required) with a view to including high level findings within the quarterly report to ARAC. The focus will be on strategic risks which are out of tolerance, or where a change in context triggers a review. We will create a programme to align with the ARAC cycle, however would highlight that this may be subject to change, for example a risk that had been out of tolerance and on the programme may return within tolerance or appetite, or vice versa.	Q4 24/25
We recommend that the Audit, Risk & Assurance Committee review risk deep dives papers in line with the meeting cycle.	Sara MacKenzie (Police Scotland) SPA Audit & Risk Lead	Police Scotland and SPA: High level information will be included within the ARAC quarterly report.	Q4 24/25

DETAILED FINDINGS

SCOPE AREA: PS AND/OR SPA MAY NOT HAVE ADOPTED A SYSTEMATIC PROCESS IN IDENTIFYING, EVALUATING, AND MEASURING ITS KEY STRATEGIC AND OPERATIONAL RISKS, RESULTING IN A FAILURE TO EFFECTIVELY RECORD AND MANAGE EMERGING RISKS.

FINDING 3 - RISK REGISTERS	TYPE
It is important that risk registers capture all relevant information relating to each risk to support the effective communication and review of risks. We noted that within the risk registers formats, there are inconsistencies between Police Scotland, SPA Corporate and SPA Forensic Services: 1. Police Scotland: There is no trend analysis recorded in the risk register and there is no clear link to the organisational objectives. Internal audit note that assigning a risk objective has been difficult within 4 risk, and that trend information is included within the risk reports. 2. SPA Forensic Services: The SPA Forensic Services risk register does not link the risks to organisation objectives. 3. FS and SPA Corporate: Within these risk registers there are a number of 'TBC' and 'ongoing actions' populating fields which provides a range of issues such as a lack of clarity around the progress of taking mitigating actions.	EFFECTIVENESS

IMPLICATION	SIGNIFICANCE
There is a risk that the registers are limited in their ability to support effective decision making, and to give an accurate reflection of the organisation's position in relation to target risk, objective alignment and action progress.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management consider taking the following steps to improve the effectiveness of the Risk Registers: 1. Police Scotland should consider including trend information and objective links within their risk registers. 2. SPA Forensic Services risk register to be updated to include a linkage to the organisation objectives aligned to each of the risks. 3. Where possible set a defined date for the TBC and ongoing actions to allow better monitoring of progress being made to mitigate the risks.	Sara MacKenzie (Police Scotland) SPA Audit & risk Lead	Police Scotland: The omission of trend information from the risk register template is deliberate, as we use the template to report to both monthly and quarterly meetings, and the system can't record two different sets of parameters for risk movement - for example, if a risk increases in score, we can demonstrate that there has been movement in that month, but by the time it comes to the quarterly report, it will show as static. Conversely, we could set the system to show movement across a quarter, but it will then show incorrectly at the monthly meetings. For the objectives, we will explore whether this can be done on 4Risk and pulled through to the risk register. If not, it is something we can include within the risk reporting on our "Risks on a Page". SPA: Management accepts this recommendation Links will be added to FS Operational risks SPA Corporate and SPA FS Strategic and Operational risks will be reviewed to, where possible, reduce the volume of TBC's while recognising that some mitigations are not fully within the control of SPA	Q3 24/25

DETAILED FINDINGS

SCOPE AREA: STAFF DO NOT HAVE SUFFICIENT RISK MANAGEMENT CAPABILITIES TO EFFECTIVELY DISCHARGE THEIR ROLES AND RESPONSIBILITIES AS PS AND/OR SPA MAY NOT BE PROVIDING APPROPRIATE RISK MANAGEMENT TRAINING.

FINDING 4 - SPA CORPORATE AND SPA FORENSIC SERVICES RISK MANAGEMENT TRAINING	TYPE
It is important that Board members and staff at all levels of the organisation receive the training necessary to contribute appropriately to organisational risk management and support the organisation to achieve its strategic objectives. There has been a lack of consistent risk management training on organisational risk management procedures within SPA Corporate and FS for staff and Board members. At the time of the audit there is risk management training planned to be conducted in October 2024 within SPA Corporate, to cover the basics of risk management for three new Board members. Within SPA Forensic Services there is risk management training provided as part of the induction process, however, no refresher training. Internal Audit recognise that within SPA Corporate, management has explained that due to low turnover of staff there is a lack of requirement for regular formal risk management training. SPA board members can be in their position for eight years while carrying a great amount of experience in risk management.	**DESIGN & EFFECTIVENESS**

IMPLICATION	SIGNIFICANCE
There is a risk that staff and Board members do not receive the necessary training to develop suitable knowledge to monitor and manage risk effectively and appropriately within their roles in line with the risk management processes that are in place for the respective organisations.	**LOW**

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that SPA Corporate and SPA Forensic Services develops a risk management training plan/programme to ensure that appropriate provisions are in place for staff at all levels of the organisation, and members of the Board, where required. The training should provide coverage of how risk management processes work within the organisation, how to embed risk management within procedures, and how to effectively challenge and support management in relation to risk management. It is suggested that refresher risk management training is offered to all staff and members of the Board every three years. The staff and Board member induction process should also include coverage of risk management procedures within the organisation, for example the risk management policies, procedures and framework in place, and developments in processes.	SPA Audit and Risk Lead	Management accepts this recommendation A risk management training plan/programme will be put in pace and offered to staff/members relevant to their role/remit. The plan will include scheduling for refresher training for existing staff and new entrants.	Q4 24/25

DETAILED FINDINGS

SCOPE AREA: MANAGEMENT AND THE BOARD ARE NOT PROVIDED WITH SUITABLE INFORMATION TO MAKE INFORMED DECISIONS AS PS AND/OR SPA MAY NOT HAVE ADEQUATE REPORTING REGARDING RISK MANAGEMENT ACTIVITIES.

FINDING 5 – RISK LINK WITHIN COVER PAPERS	TYPE
Management and the Board should be provided with suitable information for them to make informed decisions in line with the risk management framework and culture in place. To enhance this process, it is beneficial to have a clear golden thread between the organisation risks and risk themes and the information being reported through the organisational governance chains. Committees and management meetings need different information to make decisions, and a cover paper for agenda items is a way of drawing out the relevant key points for and provide a linkage to areas such as strategic objectives, EQHRIA, risks, financial and legal implications, and reputation. Internal audit reviewed the Police Scotland and SPA cover paper templates and found that there is no clear linkage to strategic risks or themes.	**EFFECTIVENESS**

IMPLICATION	SIGNIFICANCE
Failing to include strategic risks or themes within the cover page of papers may cause a lack of context needed to understand how individual issues align with the broader risk management framework and the golden thread of risk. This could harm decision making as actions would be taken without a full appreciation of their impact on the strategic risks.	**LOW**

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that cover paper templates are updated to include a clear link to the strategic risk or risk theme for both the SPA and Police Scotland. This would ensure each report is directly connected to the broader risk management framework, providing committees with a comprehensive understanding of how the information being presented aligns with strategic risk priorities.	Head of Finance, Audit and Risk	**Police Scotland:** This matter has been highlighted, and Committee Services are currently proactively reviewing and refreshing the meeting templates through an ongoing governance review. The team have engaged with the Enterprise Risk Manager and feedback has been provided, the proposal to incorporate risk into the reporting templates to inform decision making has already been agreed and the new template refresh has a new section included to cover this. Committee services will however review the audit findings to ensure that the enhanced new template will meet the expectation of the recommendation. **SPA:** Management accepts this recommendation while recognising there are considerations of reporting risk in public. Risk is currently reported in private. The template, and supporting guidance, used for Board and Committee reporting is currently under review. This recommendation will be considered as part of that review. Timescale for implementation of the new template and guidance is April 25.	Q1 25/26

OBSERVATIONS

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OBSERVATIONS

OBSERVATION 1 - POLICE SCOTLAND RISK MANAGEMENT RESOURCE CAPACITY

At the time of the audit, Police Scotland faced resource challenges within the Risk Team, with one risk officer on maternity leave and another returning from long-term sick leave. To address this challenge, business continuity officers can be reallocated to support some risk management activities, and members of the business assurance team, who understand risk, can provide essential support when required. However, it is worth noting to management that in addition to the recent resource constraints, the remit of the team is wide and can become more challenging when events occur that have risk implications, for example preparations for the Commonwealth Games, as a result there could be implications on the ability for the team to continue to deliver high quality risk management support, for example the resource position will impact on the Risk Team's capacity to deliver training and cultural change that would enhance the risk management environment. Internal audit recognised that the budgeting process is currently in process and that resource requirements are being considered, and it would be beneficial to consider whether the team needs further resource to continue to enhance risk management within the organisation.

OBSERVATION 2 – SPA CORPORATE AND SPA FORENSIC SERVICES ADPOTION OF AN IT RISK MANAGEMENT SYSTEM

Risk management systems have a number of benefits including enhanced reporting capabilities, more robust assignment of risks to risk owners and enhanced security over the risk management information compared to a spreadsheet. Police Scotland currently use the 4risk software to record, assess and monitor identified risks. SPA Corporate and SPA Forensic Services currently use spreadsheets to record the organisation's strategic and operational risks. At the time of the audit, it was outlined by management that there have been considerations given to implementing 4risk within the SPA Corporate and SPA Forensic Services. Using spreadsheets instead of dedicated software like 4risk has several drawbacks. For example, spreadsheets makes it harder to track current risks, has less capability to allocate tasks and actions to owners via automated notifications, and has reduced reporting capabilities.

APPENDICES

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APPENDIX I - BACKGROUND

It was agreed with management and the Audit, Risk and Assurance Committee (ARAC) as part of the 2024-25 internal audit plan that Internal Audit would undertake a review of the risk management processes in place within the organisations.

Police Scotland (PS) and Scottish Police Authority (SPA), both have their own risk management frameworks in place. SPA's framework applies to Corporate and SPA Forensic Services (FS). The Police Scotland risk management framework was developed by using other Police Force risk management frameworks, the Audit Scotland risk documents and the Orange Book. The SPA framework was developed taking account of the information within the Police Scotland risk management framework and approved by the SPA Board in February 2020.

The frameworks are similar in content, each containing key sections, such as the need for risk management, risk appetites, roles and responsibilities, the risk management process and governance/reporting arrangements for risk management. PS have incorporated risk management into the wider Audit, Risk and Assurance Framework at a high level in terms of setting out the collective objectives of Audit, Risk and Assurance.

Police Scotland use 4Risk for risk management while SPA Corporate and FS use spreadsheets although there are plans to move to 4Risk in the near future. 4Risk is managed by the Risk Management team within Police Scotland. The system outlines key risk information such as, risk title, description, controls, actions, trends, owners, impact and likelihood gross and residual scores, risk appetite, and target scores. Access rights to the system have been locked down to only allow the Risk Management team to add and remove risks. The Risk Management team have developed 4Risk to enhance the risk management reporting capabilities in place within Police Scotland.

Within Police Scotland there are three Risk Management Officers aligned to DCC portfolios, who are overseen by the Enterprise Risk Manager. There are over 60 risk Management Champions are in place across the organisation. Risk Leads (over 40 in place) are responsible for day-to-day management of their assigned risks and Risk Owners are responsible for oversight. For SPA Corporate and SPA Forensic Services, risks are assigned to owners, and the process is overseen by the Audit and Risk Lead.

Police Scotland have a risk identification form which was developed and launched in August 2024, to outline the required information that should be submitted from risk owners to the Risk Management Team. The form is used as an initial step for creating a risk and is reviewed and processed by the Risk Officers.

Risk registers are used to track and keep an overview of the current risks which are facing PS, SPA Corporate and SPA Forensic Services. Most risks begin at the departmental risk registers and are escalated through a consistent process. Departmental risks are identified by Divisional Senior Management Teams (SMTs) and risk champions. Risks are reviewed monthly at the tier 2 management board and quarterly at the risk and audit board.

Police Scotland Strategic risks follow a rigorous review and reporting cycle. Each risk is reviewed monthly by the relevant risk lead. After each review, the risks are discussed at relevant SMTs before being reported to the applicable DCC/DCO Management board for discussion. On a quarterly basis the Strategic risks are reported to the Audit & Risk Board as well as the Chief Constable's Strategic Oversight Performance Board. Bi-annually, the Force Executive review the Strategic Risk Register in detail.

Within SPA the severity, scale and scope of risks determines the level for reporting. In general, operational risks will be reported quarterly to the ARAC and SPA Forensic Services Committee. Strategic risks will be reported at least half-yearly to the ARAC and SPA Forensic Services Committee.

Risk appetites within the organisations were initially developed through focus groups and then taken through the governance chains for approval. Annually Executive members approve for Police Scotland, the Senior Leadership Team approve for SPA Forensic Services, and Executive Leadership Team for SPA Corporate.

At the time of the audit within Police Scotland risk management training was being relaunched, with training for risk champions and leads, followed by any staff members which are interested in receiving the training. The training is being delivered by the Risk Management Team and tracking is in place to show who has been trained, who is scheduled to attend training and who still requires training to be booked. There has also been training for Divisional Commanders, which the Risk Management Team plan to roll out for local policing.

A development day was carried out with ARAC (audit risk and assurance committee) in November 2023 to explain how the organisation's approach risk management. SPA Forensic Services staff are provided within an induction programme which includes risk management training. There is a planned SPA Board risk management training session in October 2024, to provide training to the newest members.

APPENDIX II: DEFINITIONS

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.

APPENDIX III: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE
PURPOSE
The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operating effectiveness of controls relating to risk management.
KEY RISKS
1. PS and/or SPA may not have set out clearly its strategic direction and objectives in relation to risk management. 2. Risk appetite has not been considered and defined. 3. Actions are taken by management which do not align with the organisation's risk appetite. 4. PS and/or SPA may not have adopted a systematic process in identifying, evaluating, and measuring its key strategic and operational risks, resulting in a failure to effectively record and manage emerging risks. 5. Management have not defined risk responses, status of risk actions and/or considered impact of responses on risk scores. 6. Staff do not have sufficient risk management capabilities to effectively discharge their roles and responsibilities as PS and/or SPA may not be providing appropriate risk management training. 7. Management and the Board are not provided with suitable information to make informed decisions as PS and/or SPA may not have adequate reporting regarding risk management activities.

APPENDIX IV: STAFF 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.		
SCOTTISH POLICE AUTHORITY		
JOHN MCNELLIS	HEAD OF FINANCE, AUDIT AND RISK	AUDIT SPONSOR
GRAHAM STICKLE	AUDIT AND RISK LEAD	AUDIT LEAD
POLICE SCOTLAND		
JAMES GRAY	CHIEF FINANCIAL OFFICER	AUDIT SPONSOR
SARA MACKENZIE	ENTERPRISE RISK MANAGER	AUDIT LEAD
TRACEY MCDONALD	RISK OFFICER	KEY CONTACT

APPENDIX V: LIMITATIONS AND RESPONSIBILITIES

MANAGEMENT RESPONSIBILITIES

The Board is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The Board is responsible for ensuring the internal audit function has:

- The support of the organisation's management team.
- Direct access and freedom to report to senior management, including the Chair of the Audit, Risk & Assurance Committee.
- The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix III - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

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SCOTTISH POLICE AUTHORITY

Equality and Human Rights Impact Assessment (EqHRIA)

INTERNAL AUDIT REPORT - FINAL

NOVEMBER 2024

LEVEL OF ASSURANCE:	
DESIGN	Limited
EFFECTIVENESS	Limited

CONTENTS

DISTRIBUTION LIST

FOR ACTION	Head of Change and Operational Scrutiny, SPA
	ACC Policing Together
	Chief Inspector
	Head of Policy, Audit and Risk Assurance
FOR INFORMATION	Governance, Audit and Assurance

REPORT STATUS

IA DELIVERY TEAM:	Gemma Macleod
FIELDWORK PERFORMED:	9th September 2024 – 18th October 2024
CLOSING MEETING:	11 October 2024
DRAFT REPORT ISSUED:	21st October 2024
MANAGEMENT RESPONSES RECEIVED:	12th November 2024
FINAL REPORT ISSUED	13th November 2024

Executive Summary

Level of assurance: (see appendix | for definitions)		
Design	Limited	System of internal controls is weakened with system objectives at risk of not being achieved.
Effectiveness	Limited	Non-compliance with key procedures and controls places the system objectives at risk.

Summary of findings (see appendix l)		# of agreed actions
H	2	6
M	6	10
L	1	2
Total number of findings: 9		

Background & Scope

Police Scotland are required by the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 to assess and review the equality impact of policies and practices, and to publish a summary of the results. Police Scotland also has a duty to protect the Rights and Freedoms afforded to individuals under the European Convention on Human Rights.

EqHRIA has been developed as an evidence-based tool to assess the potential impact of policies and practices on equalities and human rights. Police Scotland requires an EqHRIA to be completed for any new policy or practice or any policy or practice undergoing review. There is a standard template in place which is to be used for all EqHRIAs to ensure a consistent and thorough approach to assessment.

The EqHRIA form is structured around the following nine stages:-
Section 1 - Purpose and Intended Outcomes of the Policy/Practice
Section 2 - Other Policies/Practices Related or Affected
Section 3 - Who is Likely to be affected?
Section 4 - Equality Impact Assessment
Section 5 - Human Rights Impact Assessment
Section 6 - Decision
Section 7 - Monitoring and Review of Policy/Practice
Section 8 - Mitigation Action Plan
Section 9 - Management Log

Quality assurance on EqHRIAs may be carried out by either the Policy Support Department, the Policing Together Division Equality and Diversity Department, or the People and Development Department, depending on the area the subject matter relates to.

Under the United Nations Convention on the Rights of the Child all levels of government and anyone delivering public services must ensure that the best interests of the child are a primary consideration in all actions concerning children. Police Scotland has produced a Child Rights Impact Assessment (CRIA) template which is used to identify and evaluate potential impacts of proposed decision on children's rights and wellbeing, with accompanying guidance and advice. The CRIA template uses the UNCRC articles as the basis of assessment. Police Scotland's CRIA template and guidance are currently in draft and undergoing the consultation process.

Purpose

The purpose of this review was to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operational effectiveness of controls relating to EqHRIA processes.

Executive Summary

Summary of Good practice

▶ **Template –** The format and contents of the Police Scotland EqHRIA template aligns with our expectations of good practice.

▶ **Guidance -** We were provided with evidence that there was suitable consultation undertaken in the development of the EqHRIA National Guidance and that the Guidance was subject to appropriate approval. The EqHRIA Guidance has been published both internally and externally and a memo was sent out to all ACCs and Department Heads notifying them when the Guidance was published to make staff aware.

▶ **Continuous Improvement -** An EqHRIA Improvement Group has been established with the purpose of ensuring continuous improvement of the EqHRIA document set, training, communication and organisational learning.

▶ **People & Development approach –** The approach applied by People & Development is structured and includes quality assurance of EqHRIAs by EDI specialists and central logging and monitoring of mitigating actions. Management noted that it is more difficult to adopt this approach in Service Delivery due to the nature of the work and increased transience of staff between roles.

▶ **UNCRC/CRIA implementation -** Police Scotland have made a good start in executing arrangements to implement the Child's Rights Impact Assessment (CRIA) required by the UN Convention on the Rights of the Child (UNCRC). A governance structure has been established with the UNCRC Working Group and UNCRC Strategic Oversight Board. Drop-in and Q&A sessions have been held to raise awareness of the requirements. Guidance, a screening document and a CRIA template have all been drafted with input from the Scottish Government and are currently undergoing consultation. Consideration has been given to training requirements and policies are in the process of being reviewed using a risk based approach. An options paper was drafted in August 2024 for submission to the SPA Policing Performance Committee to help inform the future strategic direction of CRIA.

Summary of Findings

▶ **Clarity of EqHRIA requirement -** The EqHRIA National Guidance does not explicitly define the criteria that would trigger the need for an EqHRIA to be completed, or at what stage it is to be completed. We found that EqHRIAs were not consistently completed for business cases.

▶ **Completion of EqHRIAs in line with guidance –** We reviewed a sample of 10 EqHRIAs and identified exceptions related to the consistency of completion, sign off and external publication.

▶ **Lack of training –** there has been no EqHRIA training completed at Police Scotland for the last 18 months resulting in staff lacking knowledge required to complete and review EqHRIAs.

▶ **EqHRIA Storage -** We were informed that there is no central storage of EqHRIAs related to projects or divisional guidance and, in some cases, these are stored on local drives.

▶ **EqHRIA Action Monitoring -** There is generally a lack of oversight over completion of mitigating actions and no evidence of actions being completed was provided during the audit.

▶ **Quality assurance structure -** There is no clear structure around quality assurance of EqHRIAs. Policy Support staff are required to quality assure completion of EqHRIAs on service delivery guidance and SOPs, despite not having had training in this area.

▶ **EqHRIAs for change projects -** We obtained an example EqHRIA for the Core Operational Solutions (COS) project and noted that it was completed in a different format. We also identified gaps in completion and lack of sign offs.

▶ **EqHRIA reporting to SPA –** reporting to SPA includes equalities implications but generally only confirms whether an EqHRIA has been completed rather than reporting the findings.

▶ **EqHRIA Improvement Group ToR Approval –** the Terms of Reference for the EqHRIA Improvement Group did not appear to have been formally approved. There was also no evidence of monitoring of actions arising from meetings.

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Executive Summary

Conclusion

Our audit of Police Scotland's Equality and Human Rights Impact Assessment (EqHRIA) processes revealed several key findings and areas for improvement.

We found that the EqHRIA template largely aligns with standard practice in the sector. However, the National Guidance does not clearly define the criteria that would trigger the need for an EqHRIA or specify at what stage it should be completed. This lack of clarity has led to inconsistencies, with some business cases not having EqHRIAs completed. Our review of a sample of EqHRIAs found exceptions related to the consistency of completion, sign-off, and external publication. Additionally, there has been no EqHRIA training at Police Scotland for the last 18 months resulting in staff lacking the necessary knowledge to complete and review EqHRIAs effectively.

Furthermore, there is no central storage for EqHRIAs, with some being stored on local drives. This decentralisation hampers oversight and monitoring of mitigating actions. We also noted a lack of a clear quality assurance structure. Our audit also showed an absence of a formal and consistent approach to EqHRIAs for change programmes and projects.

The EqHRIA Improvement Group has been established to ensure continuous improvement, but the Terms of Reference for this group have not been formally approved, and there is no evidence of action monitoring from meetings.

In conclusion, while Police Scotland has made strides in aligning its EqHRIA processes with sector standards, there are significant areas that require attention. Clearer guidance, consistent training, centralised storage, and a robust quality assurance structure are essential to improve the effectiveness and consistency of EqHRIAs. Addressing these issues will help ensure that EqHRIAs are completed thoroughly and contribute to Police Scotland's commitment to equality and human rights. In light of the above, we have provided limited assurance over the design and operational effectiveness of the controls in place.

Detailed Findings

Detailed Findings

Risk: There is no documented policy or guidance that defines the objectives, purpose, applicability and process of carrying out EqHRIAs within Police Scotland.

Finding 1 – Clarity of EqHRIA Requirement	Type
It is crucial that Police Scotland staff have clear guidance on when and how to complete an EqHRIA, including circumstances under which new or revised EqHRIAs are required. During testing, we found that the existing EqHRIA National Guidance, and the newly drafted version of the Guidance, does not make the criteria for completion of EqHRIAs explicitly clear, or at what stage it is to be completed – the draft Guidance states that it should be completed 'as early as possible', leaving room for this to be interpreted differently across the organisation. We did note that clearer guidance was available in the text on the EqHRIA Guidance Hub intranet page, however, the National Guidance does not link to or reference this Hub. We note that controls in place require a completed and signed EqHRIA for all policies and documents which enter into the National Record Set and there is a greater degree of oversight offered by the policy structure which requires an EqHRIA to be completed before a policy can go through the mandatory consultation process. However, it is more challenging to discern the requirements at a local or divisional guidance level, or where EqHRIAs relate to projects and there are less formal controls in place to ensure EqHRIAs are completed. We selected a sample of 10 policy and practice changes for review of EqHRIAs and identified the following related to the two business cases sampled: • For the business case relating to Police Housing, the associated strategy that had been previously approved and related guidance is currently in the process of being established. Through discussions with management, we noted that it was not clear whether an EqHRIA is required for each of these stages. Changes to eligibility for police housing and occupancy charge have been put into effect (September 2024) without an EqHRIA being completed. • For the Hate Crime and Public Order business case; a project required to ensure compliance with legislation introduced by the Hate Crime and Public Order (Scotland) Act 2021 which included an increase in the number of characteristics protected under hate crime legislation, addition of new criminal offences, and a requirement for the Chief Constable to provide such information as Ministers might require to comply with their duty to compile an annual report on hate crime recorded by Police Scotland, we were informed that an EqHRIA was not completed for the business case, only for the training which accompanied it. Police Scotland noted that the EqHRIA for the change in legislation should be completed by the Scottish Government; Police Scotland should only be completing EqHRIAs for the changes to policy or practice introduced by the legislation.	Design & effectiveness
Implication	**Significance**
There is a risk that, if not stated in the guidance, EqHRIAs may not be completed for policies and activities which may have a direct or indirect impact on people. There is also a risk that, where a decision is taken that an EqHRIA is not required, the rationale for this is not captured and it is not clear that an EqHRIA has been considered. Finally, there is a risk that the approach being taken may be inefficient and involve duplication of effort if multiple EqHRIAs are completed for different parts of the same project instead of one overarching EqHRIA for the project as a whole.	High

Detailed Findings

Risk: There is no documented policy or guidance that defines the objectives, purpose, applicability and process of carrying out EqHRIAs within Police Scotland.

Recommendations	Action owner	Management response	Completion date
1. It is recommended that the EqHRIA National Guidance is updated to clearly define: ▶ the circumstances that would trigger the need for an EqHRIA to be completed i.e. where there is a direct or indirect impact on people and at what stage in the development of a new strategy/policy/proposed business change it is required. ▶ the criteria for when an existing EqHRIA needs to be updated, for example where a policy is being reviewed or updated to have a direct or indirect equality/human rights impact. Alternatively, the National Guidance should be updated to direct users to the EqHRIA Guidance Hub for guidance on when an EqHRIA should be completed.	Chair, EQHRIA Improvement Group	Management accepts the recommendation. The recently launched 'EqHRIA hub' has guidance on the front page detailing when an EqHRIA should be completed. It also provides guidance on how to complete the form and process. In terms of the National Record Set, there is early engagement and sufficient checks in place to ensure compliance which fully meet the recommendation. We will review the National guidance and ensure consistency of messaging across all areas where guidance is provided under the remit of the Improvement Group.	October 2025
2. There is an opportunity to align with good practice through introducing a screening process to establish whether a policy/practice requires an assessment or where an existing assessment can be updated, and to capture the rationale where it is determined that an EqHRIA is not required. SPA currently have a screening process in place through Sharepoint which applies to all impact assessments and takes the form of a checklist, which may be considered. The CRIA process also has a separate screening form in place which could be used as a baseline.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. Consideration can be given to including a screening process, however, there is and will be no way of determining at the centre if a localised process, project or decision is changed or taken. This will be a matter for local commanders/managers to maintain governance and scrutiny. This approach will be considered as part of the work within the improvement group for future direction documented within revised National Guidance.	October 2026

Detailed Findings

Risk: There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.

Finding 2 – Completion of EqHRIAs in line with guidance	Type
During our audit, for a sample of 10 EqHRIAs (five related to service delivery, three related to people & development, two business cases), we reviewed the EqHRIA document to assess whether they were completed appropriately and in line with guidance, and identified the following exceptions: • For the "Bail Process National Guidance" EqHRIA, the "General/Relevance to All" field of the Equality Impact Assessment was not completed. We noted that the Form Guidance does not specify what should be covered in this field. • For four of the EqHRIAs (Care and Welfare of Persons in Police Custody SOP V19.00, Crime Investigation Policy v2, Custody Transfer Guidance v6.13 and PS National Hate Crime and Public Order (Scotland) Act 2021 Training Package), the Quality Assurance sign off was dated after the Divisional Commander/Head of Department sign off, indicating that the Head of Department may not have reviewed the final version and may not have ensured Quality assurance findings have been acted upon. For the "PS National Hate Crime and Public Order (Scotland) Act 2021 Training Package", the Divisional Commander/Head of Department sign off (October 2023) also preceded the author sign off (December 2023). It appeared in this case, that the Head of Department reviewed an earlier draft and not the final draft of the EqHRIA. The risk is that there may have been changes made to the document which have not been reviewed by the Head of Department. • For two of the EqHRIAs, the EqHRIA Summary of Results was not published on the Police Scotland website (Crime Investigation Policy v2 and PS National Hate Crime and Public Order (Scotland) Act 2021 Training Package). National Guidance specifies that the EqHRIA Summary of Results should be published in unison with the associated document. • For the EqHRIA related to "Grievances and Resolving Workplace Issues v5" there were seven Human Rights articles which were not completed. It was unclear whether this was because there was no impact or whether the articles were not applicable. Also, for this EqHRIA, dates were not recorded for the author completion, or the Divisional Commander/Head of Department sign off.	Effectiveness

Implication	Significance
There is a risk that if EqHRIAs are not completed in line with requirements and this is not picked up by quality assurance processes, Equalities and Human Rights impacts might not be identified or fully mitigated. This could lead to Police Scotland breaching the equalities duties imposed on them by the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 which includes a legal obligation to publish a summary of results in relation to the assessments carried out.	High

Recommendations	Action owner	Management response	Completion date
1. We recommend that the Form Guidance is updated to clarify what information is required to be populated in the "General/Relevance to All" field of the template.	Chair, EQHRIA Improvement Group	Management accepts this recommendation and will be reviewed as part of the EqHRIA Improvement Group as work progresses in the coming 12 months.	October 2025

Detailed Findings

Risk: There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.

Recommendations	Action owner	Management response	Completion date
2. We recommend that a note is added to the template that fields should be marked as "N/A" where not applicable rather than left blank.	Chair, EQHRIA Improvement Group	Management accepts this recommendation and will be reviewed with the national document set.	April 2025
3. We recommend that Quality Assurance reviewers are reminded to sense check whether all fields of the form have been appropriately completed and to confirm that the Divisional Commander/Head of Department sign off has been completed after the author sign off to ensure the final version has been reviewed. We note that, in conjunction with recommendations under finding 4, a centralised system with tracked changes will provide a clearer audit trail for review and sign off of EqHRIAs.	Policy and Scrutiny Manager Chief Inspector, Policing Together Division	Management accepts this recommendation. We will remind colleagues carrying out sense checking responsibilities to ensure all fields are completed. Our response to the wider area of Quality Assurance is covered under our response to Finding 6. We will also review the process to ensure that Divisional Commanders / Heads of Departments are signing off the final document. In relation to processes relating to centralised system and tracking we have responded to this fully under Finding 4. It should be noted that we have robust Version Control processes in place for our National Record Set.	April 2025

Detailed Findings

Risk: There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.

Recommendations	Action owner	Management response	Completion date
4. Police Scotland should ensure that Summary of Results are published for each EqHRIA in line with the National Guidance.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. All Summary of Results are published for EqHRIAs relevant to Policies / SOPs / National Guidance within the National Record Set. On occasion there may be delays in publishing due to the FOI process when redaction is required. For all others, we will consider how best to achieve this as part of the wider review under our EQHRIA Improvement Group	January 2026

Detailed Findings

Risk: There is no training provided in relation to EqHRIA resulting in omissions, inconsistencies, inaccurate impact assessments and poor decision-making.

Finding 3 - Lack of training	Type
It is important that those involved in the EqHRIA process, including those completing and quality assuring EqHRIAs, have completed suitable training. During the audit we were advised that there has been no EqHRIA training provision in place for 18 months due to the retirement of previous trainer. Our discussions found that staff completing the Quality Assurance checks have not been provided with any EqHRIA training and that EqHRIA authors may also not have had adequate training since the provision ended. Our discussions with EDI advisors also indicated that authors were finding the EqHRIA form cumbersome to complete, due to the lack of training and awareness. Management have indicated their intention to conduct a training needs analysis to address this gap.	Design
Implication	**Significance**
There is a risk that, without training for those completing and reviewing EqHRIAs, there may be inaccurate or inconsistent assessments made which could result in equalities or human rights breaches.	Medium

Recommendations	Action owner	Management response	Completion date
1. We recommend that Police Scotland conducts a force needs analysis around the EqHRIA process to identify any gaps in arrangements such as governance, systems and databases, and training provision.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. This work is already underway as part of the EQHRIA Improvement Group.	October 2025
2. It is also recommended that Management conduct a training needs analysis as soon as possible to identify the training needs of staff required to complete and quality assure EqHRIAs. A training plan should then be developed with regularly refreshed, role specific training provision.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. As part of our wider review of EQHRIA, we will commit to reviewing training needs for EQHRIA across all areas.	October 2026

Detailed Findings

Risk: Findings from EqHRIAs are not escalated or actioned at the appropriate level or in a timely manner. Where mitigating actions have been put in place, there is no monitoring of completion of actions.

Finding 4 - EqHRIA Storage	Type
During the audit, we sought to confirm the document control and storage arrangements for EqHRIAs . Whilst we noted that EqHRIAs for People & Development and for the National Record Set had their own centralised storage arrangements, we were informed that EqHRIAs for Service Delivery at a project or divisional level are owned by individual business areas and may be stored on individual drives.	Design & effectiveness

Implication	Significance
There is a risk that, if EqHRIAs are stored on individual drives, they may be lost if authors move on to other roles or there may be difficulties accessing documents during periods of absence. There is also a risk that outdated versions of EqHRIAs may be referred to if there are poor document control practices in place.	Medium

Recommendations	Action owner	Management response	Completion date
1. It is recommended that a central database of EqHRIAs is created. Police Scotland advised that there is a database in place for Community Impact Assessments which could be replicated for EqHRIAs. Consideration should be given to incorporating the following features in the system: • Tracked changes • A system for checking in and out documents • The potential to embed guidance into the form e.g. hovering over an icon or text for instruction to complete a field	Chair, EQHRIA Improvement Group	Management accepts this recommendation. Work has already begun on a redesign of this area for CIA, Island Impact assessments etc which was communicated during the audit. It will be considered as an option for EqHRIA however, if it does not meet the need, alternatives solutions will be considered. Policies/SOPs/National Guidance within the National Record Set are centrally located on the Force Intranet and full version control is in place. The associated EqHRIAs are also stored on this mini site. These are located under 'Guidance' on the front page of the Force Intranet.	October 2026

Detailed Findings

Risk: Findings from EqHRIAs are not escalated or actioned at the appropriate level or in a timely manner. Where mitigating actions have been put in place, there is no monitoring of completion of actions.

Finding 5 - EqHRIA Action Monitoring	Type
During the audit, we sought to confirm the processes for monitoring implementation of mitigating actions. We were informed that EqHRIAs for Service Delivery are owned by individual business areas who are responsible for overseeing implementation of actions; we were unable to obtain evidence of oversight or completion of actions; we reached out to business areas who owned the EqHRIAs from our previous sample which had actions identified to discuss how they oversee implementation of actions, however due to annual leave and other commitments, we did not receive a response. Of the EqHRIAs reviewed which had mitigating actions identified, we noted that two did not have target completion dates recorded for the actions.	Design & effectiveness
Implication	**Significance**
In the absence of central logging and oversight of mitigating actions, there is a risk that Heads of Departments may not be held accountable for identifying and implementing appropriate actions; and risk of equalities or human rights breaches may not be mitigated. There is also a risk of inefficiency or duplication of effort as synergies from overlapping actions may not be realised if actions are not recorded centrally.	Medium

Recommendations	Action owner	Management response	Completion date
1. Police Scotland should investigate the feasibility of creating a central action log for tracking progress against mitigating actions identified through EqHRIAs. Consideration could be given to utilising an existing police system such as 4Action for this purpose, or whether divisional risk registers could be utilised to record risks and mitigating actions.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. We will commit to carrying out an options appraisal to consider how best to manage this process. From a practical perspective this would need to sit with the owning dept due to potential volume of actions required to be tracked. This is a longer term digital solution and will requires significant work and engagement to design and build such as task management which may not be proportionate to routine matters. This will be given due consideration as part of the improvement group.	October 2026
2. As part of the Quality Assurance process, a check should be made that all mitigating actions have suitable target completion dates identified.	Chair, EQHRIA Improvement Group	Management accepts this recommendation and will consider as part of the wider development described above.	October 2026

Detailed Findings

Risk: There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.

Finding 6 – Quality assurance structure	Type
Quality assurance ensures compliance with regulations, enhances credibility, improves decision-making, and identifies gaps. It should be completed by those that have good understanding of equality and human rights whilst also appreciating the context within which Police Scotland operates. At present, there is no clear structure around quality assurance of EqHRIAs. Policy Support staff are required to quality assure completion of EqHRIAs on service delivery guidance and SOPs, despite not having had training in this area. People & Development related EqHRIAs are reviewed by the Equality Diversity & Inclusion advisors within People & Development. Interviews with service delivery Equality Diversity & Inclusion advisors noted that they are required to provide quality assurance on EQHRIAs that do not fall under either of the two categories above.	Design
Implication	**Significance**
There is a risk that, due to a lack of clarity in the Quality Assurance structure, EqHRIAs may fall through the gap or may not be sent to the most appropriate person for Quality Assurance.	Medium

Recommendations	Action owner	Management response	Completion date
1. It is recommended that Police Scotland give consideration to whether it would be more appropriate for all Quality Assurance activities to be completed by Equality, Diversity & Inclusion specialists – this consideration should form part of the force needs analysis recommended at 3.1. Alternatively, Police Scotland should ensure that all members of staff required to complete Quality Assurance activities have completed appropriate training which is refreshed on a regular basis and that, as part of this training, they are made aware of what the Quality Assurance checks are expected to cover.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. At present there is a process for QA but note the lack of training in EqHRIA reviewers. EQ advisors are not quality assurers. They give advice and support relating to EqHRIA and therefore could not be involved in governance/QA of their own advice. Prior to the audit, we had already committed to bringing in additional fixed term staff to address some of the areas for improvement across EQHRIA processes. We will consider all options for QA through the Improvement group and come up with a proposal that is proportionate and achievable within current structures.	October 2026

Detailed Findings

Risk: There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.
Risk: There is no documented policy or guidance that defines the objectives, purpose, applicability and process of carrying out EqHRIAs within Police Scotland.

Finding 7 – EqHRIAs for change projects	Type
As part of our review, we sought to understand the guidance that is provided to Change Projects on the requirement for EqHRIAs. We obtained an example EqHRIA for the Core Operational Solutions (COS) project, dated October 2018) and noted that it was completed in a different format to the standard EqHRIA template. The form noted ""Please note this is a pilot form developed for use in strategy development and for 2026 change projects. All other EqHRIAs should be carried out using EqHRIA Form (060-008)." The National Guidance does not reference a different template for Change projects and our discussions with staff did not indicate that there was more than one template in use. We identified several exceptions in completion of the COS EqHRIA as follows: • 11 out of 12 of the Human Rights articles had not been completed or marked as N/A • The summary of findings for evidence to be reviewed was not completed • The author log was not completed (despite Quality Assurance being signed off in 2018) • The Management Sign off log was not completed • The Publication of EqHRIA Results Log was not completed	Design

Implication	Significance
There is a risk that the arrangements for Change Project EqHRIAs are not clearly defined as part of the National Guidance which could result in EqHRIA requirements not being consistently met and inefficiencies/errors.	Medium

Recommendations	Action owner	Management response	Completion date
1. Police Scotland should ensure that there is one, consistent, template in use for EqHRIAs across the organisation; Police Scotland should seek to ensure there is as much consistency in the EqHRIA processes for policy and projects as possible. The EqHRIA Improvement Group should consider the existing template and the change pilot template and decide which template is best for use across Police Scotland.	Chair, EQHRIA Improvement Group	Management accepts the recommendation and this will be actioned with the improvement group.	April 2025
2. We recommend that Police Scotland revisits the COS EqHRIA to ensure that it is completed appropriately, and that due consideration has been given to all potential equality and human rights impacts.	Chair, EQHRIA Improvement Group / COS Programme Manager	Management accepts the recommendation. This request will be passed to the COS team for action. This relates to an individual EqHRIA, not a function of the operability, governance or process for the EqHRIA approach.	April 2025

Detailed Findings

Risk: The EqHRIA template is not fit for purpose and does not support decision-making.

Finding 8 – EqHRIA reporting to SPA	Type
It is important that EqHRIA results are effectively fed back to support the decision making of SPA. Whilst we found that the reporting templates used when reporting to SPA includes a section on "equalities implication"; this section generally only confirms whether or not an EqHRIA has been completed and does not confirm the findings of the assessment or the required mitigating actions.	Design
Implication	**Significance**
There is a risk that SPA are not provided with sufficient information on the equalities and human rights implications of policies and practices to effectively inform their decision making.	Medium

Recommendations	Action owner	Management response	Completion date
1. We recommend that existing equalities implications section of the SPA reporting template is expanded to include the findings of EqHRIAs and any identified mitigating actions.	Chair, EQHRIA Improvement Group	Management accepts this recommendation and we will consider all our reporting requirements, taking into consideration the wider Governance review.	June 2025
2. We also recommend that Police Scotland consider presenting the completed EqHRIA to SPA along with any policy or business case for consideration.	Chair, EQHRIA Improvement Group	Management accepts this recommendation and we will consider all our reporting requirements in consultation with SPA to establish roles and responsibilities.	June 2025

Detailed Findings

Risk: There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.

Risk: The EqHRIA template is not fit for purpose and does not support decision-making.

Finding 9 - EqHRIA Improvement Group	Type
Terms of reference It is important that there are suitable governance structures in place to support the EqHRIA process. One of the key groups involved in overseeing the quality of the EqHRIA process is the EqHRIA Improvement Group, established in 2021 with the aim of ensuring Police Scotland's legal obligations are met via effective delivery and ongoing continuous improvement of the Equality and Human Rights Impact Assessment (EqHRIA) document set, training, communication and organisational learning as directed by the relevant Governance group. We found that the Terms of Reference for the EqHRIA Improvement Group did not appear to have been formally approved although the Group has met a few times in the last year, the approval section is noted as "TBD". **Action log** There is an opportunity to improve the Action Log that is maintained for EqHRIA Improvement Group meetings, it is currently not clear from the log how long actions have been open for, or when they are aimed to be completed by.	Effectiveness

Implication	Significance
There is a risk of inappropriate delegation of responsibilities and lack of accountability if the Terms of Reference for the Group are not appropriately reviewed and approved. There is also a risk that the Improvement Group Action Log is not being effectively used for monitoring the timeliness of implementing improvement actions.	Low

Recommendations	Action owner	Management response	Completion date
1. It is recommended that the EqHRIA Improvement Group Terms of Reference is reviewed and approved as soon as possible and that the date of approval is recorded within the document.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. The TOR will be reviewed at the next scheduled meeting.	January 2025
2. It is also recommended that the EqHRIA Improvement Group Action Log template is updated to include a field for recording the date that actions were raised and a field to record the target date for implementation. This will allow the timeliness of actions to be monitored.	Chair, EQHRIA Improvement Group	Management accepts this recommendation. This will be in place after the next meeting.	January 2025

Appendices

Appendix I: Definitions

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.

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Appendix II: Terms of Reference

EXTRACT FROM TERMS OF REFERENCE
PURPOSE
The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operational effectiveness of controls relating to EqHRIA processes.
KEY RISKS
1. There is no documented policy or guidance that defines the objectives, purpose, applicability and process of carrying out EqHRIAs within Police Scotland.   2. The EqHRIA template is not fit for purpose and does not support decision-making.   3. Findings from EqHRIAs are not escalated or actioned at the appropriate level or in a timely manner. Where mitigating actions have been put in place, there is no monitoring of completion of actions.   5. There is no appropriate quality assurance process in place to review EqHRIAs completed by staff and officers across the organisation.   6. There is no training provided in relation to EqHRIA resulting in omissions, inconsistencies, inaccurate impact assessments and poor decision-making.   7. Police Scotland have not made arrangements for completion of CRIA, where relevant.
APPROACH
Our approach will be to conduct interviews and documentation review to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described.

Appendix III: Staff 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.		
Scott Ross	Head of Change and Operational Scrutiny	Audit Sponsor (SPA)
Anton Stephenson	Chief Inspector	Audit Lead (PS)
Angela Wood	Head of Policy, Audit and Risk Assurance	Key Contact
Sharon Shaw	Policy and Scrutiny Manager	
Laura Crossan	Police Inspector, Policing Together – UNCRC Implementation	
Jordana Emerson	T/Chief Superintendent, Policing Together Division	
Murray Vallance		
Nasreen Mohammed		
Paul Matheson		
Victor Olisa		
Vicki Kerr	Sergeant, Corporate Services Division	
Michael Fletcher		
Rochelle Wright	Police Constable, UNCRC	

Appendix IV: Limitations and Responsibilities

MANAGEMENT RESPONSIBILITIES

The Audit & Risk Assurance Committee (ARAC) of the Scottish Police Authority is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work. ARAC is also responsible for ensuring the internal audit function has:

- The support of the management team.
- Direct access and freedom to report to senior management, including the Chair of the ARAC

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

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