



LETTER SENT BY E-MAIL ONLY

5 July 2023

2023/24-018

Freedom of Information (Scotland) Act 2002

Request

Please find below our response to your correspondence dated 14 June, in which you made the following request under the Freedom of Information (Scotland) Act 2002:

1. Who is the Accountable Officer for the Scottish Police Authority and the Police Service of Scotland, to included role, name and date of appointment?
2. A copy of the Procurement Manual and associated procedures for the Scottish Police Authority and the Police Services Scotland current as of 20th April 2023
3. A copy of the full Asset Register of the Scottish Police Authority and the Police Service of Scotland as at 20th April 2023 detailing
 - a. Fixed Assets by accounting classification and itemised
 - b. Moveable Assets by accounting classification and itemised
 - c. Stores and Inventory and itemised
4. The most up to date copy of the annual stocktake of Stores
5. The procedures and systems, including electronic systems, used by the Head of Procurement in terms of both Controlled Stores and Departmental Stores to regulate the stores records for receipt of goods, issues and return to stores and losses
6. Copies of the latest Internal and External Audit reports in relation to 5 above.
7. Details of all losses recorded in relation to 5 above in the last applicable annual accounting period
8. Details of the number and location of the Controlled Stores
9. Details of the number and location of the Department Stores

10. The current financial criteria used by the Scottish Police Authority and the Police Service of Scotland for the capitalisation of purchases at both contract level and individual item purchased level
11. Details of any delegation of authority from the Accountable Officers between the Scottish Policy Authority and the Police Service of Scotland and any subsequent delegation of authority within those organisations

Response

Your request for information has been considered and the Scottish Police Authority is able to provide the following.

Much of the information requested can reasonably be obtained. Therefore in relation to the points below this represents a notice in terms of Section 25 of the Freedom of Information (Scotland) Act 2002 - the authority considers that the information is already available, therefore there is no need to provide an alternative right of access to it through FOISA.

To assist, links to the information requested are provided below.

1	Who is the Accountable Officer for the Scottish Police Authority and the Police Service of Scotland, to included role, name and date of appointment?	<p>The Corporate Governance Framework confirms that the Authority's Chief Executive is designated as Accountable Officer (see section 20).</p> <p>Information about the Authority's Chief Executive is available on our website, including name and date of appointment.</p>
2	A copy of the Procurement Manual and associated procedures for the Scottish Police Authority and the Police Services Scotland current as of 20th April 2023	<p>Procurement information is available on Police Scotland's website. Although the Scottish Police Authority is the named Contracting Authority for all Authority and Police Scotland procurement, the procurement function to put in place such contracts is performed by Police Scotland.</p> <p>The Standing Orders Relating to Contracts are subject to the over-riding provisions of European Union,</p>

		<p>United Kingdom, or Scottish legislation. They include the duty to secure Best Value in terms of section 37 of the Police and Fire Reform (Scotland) Act 2012.</p> <p>We would note that the current Procurement Strategy covers the period 2021-2023. Information on review of the strategy is publicly available in a report to the Resources Committee – Item-4-2-procurement-strategy-review</p> <p><i>This report states "The Strategy has been reviewed by the Head of Strategic Procurement and wider procurement team and it is considered that no updates are required for the coming 23/24 financial year." and "It is intended that a new/refreshed Procurement Strategy will be developed and consulted on during 2023 for approval before 24/25 financial year."</i></p>
6	Copies of the latest Internal and External Audit reports in relation to 5 above.	<p>The latest Internal Audit Report on Stock Management was presented to the Audit Committee in September 2019.</p> <p>The Scottish Police Authority 2021/22 Annual Audit Report is available on Audit Scotland's website.</p>
7	Details of all losses recorded in relation to 5 above in the last applicable annual accounting period	<p>For the last accounting period with finalised and audited figures the Annual Report and Accounts for 2021/22 provides information on losses, see p.143.</p> <p>The Annual Report and Accounts for 2022/23 is due for publication in the autumn.</p>

11	Details of any delegation of authority from the Accountable Officers between the Scottish Police Authority and the Police Service of Scotland and any subsequent delegation of authority within those organisations.	The Corporate Governance Framework provides information on delegated authority, see p.72. Information may also be available by contacting Police Scotland.
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In relation to the points below we can confirm that information is held by the Authority. Whilst we aim to provide information wherever possible, in some instances, information is exempt in terms of the Freedom of Information (Scotland) Act 2002. Explanation has been provided where this applies.

3	A copy of the full Asset Register of the Scottish Police Authority and the Police Service of Scotland as at 20th April 2023 detailing a. Fixed Assets by accounting classification and itemised b. Moveable Assets by accounting classification and itemised c. Stores and Inventory and itemised	This information is considered exempt under Section 35(1)(a)(b) Law enforcement.
4	The most up to date copy of the annual stocktake of Stores	This information is considered exempt under Section 35(1)(a)(b) Law enforcement.
10	The current financial criteria used by the Scottish Police Authority and the Police Service of Scotland for the capitalisation of purchases at both contract level and individual item purchased level	An extract from Police Scotland's Finance Capital Accounting Guidance policy is provided as Appendix 1.

The information at points 3 and 4 is considered exempt under Section 35(1)(a)(b) as release of this information would be likely to prejudice substantially the ability of the police to investigate and detect crime, and have a similar detrimental impact on the apprehension or prosecution of offenders.

It would provide an insight into sensitive details such as identifiers for covert vehicles and the location of firearms and ammunition. This would

be useful for those intent on wrongdoing and would assist them in circumventing the efficient and effective provision of law enforcement by the police service. This, in turn, would have an adverse impact on the safety of the officers involved and the general public.

This is a non-absolute exemption and requires the application of the public interest test.

Public Interest Test

The public interest factors in favour of disclosure is that:

- Disclosure of the requested information would allow greater scrutiny of the way public funds are spent and assets and stock held.

The public interest factors in favour of maintaining the exemptions being:

- The efficient and effective conduct of police operations favours maintaining the exemption as it cannot be in the public interest to release information that would prejudice law enforcement or which is likely to have an adverse impact on the safety of both the public and police officers and staff.
- The subject matter should not just be of interest, but something which is of serious concern and benefit to the public. It can never be in the public interest to compromise law enforcement which, in turn, may compromise public safety.

The public interest lies in protecting the ability of police operations to be carried out safely and securely. Therefore, on balance, our conclusion is that maintaining the exemption outweighs that of disclosure.

Information in relation to the remaining points, 5, 8 and 9 is not held by the Authority. Therefore, this represents a notice in terms of Section 17 of the Freedom of Information (Scotland) Act 2002 - Information not held.

Information may be available by contacting Police Scotland. Detail on how to make a request is available on their website – [Freedom of Information - Police Scotland](#)

Right to Review

If you are dissatisfied with the outcome of your request you can ask for a review. You must specify the reason for your dissatisfaction and submit your request by email to foi@spa.police.uk or by letter to Scottish Police Authority, 1 Pacific Quay, Glasgow, G51 1DZ.

After review, if you remain dissatisfied, you can appeal to the Scottish Information Commissioner within six months. You can apply [online](#), by email to enquiries@itspublicknowledge.info or by letter to Scottish Information Commissioner, Kinburn Castle, Doubledykes Road, St Andrews, Fife, KY16 9DS.

Should you wish to appeal against the Commissioner's decision, you can appeal to the Court of Session, only if you think the law has not been applied correctly.

An anonymised version of this response will be posted to our [Disclosure Log](#) in seven days' time.



FOI 2023/24-018 - Appendix 1

Relevant extract from Police Scotland Finance Capital Accounting Guidance policy

2. Accounting Regulatory Framework

2.1 The accounting framework governing the recording and reporting of capital transactions is covered by guidance from:

- HM Treasury's Financial Reporting Manual (FReM);
- Scottish Government's Scottish Public Finance Manual (SPFM);
- International Accounting Standards (IAS);
- International Financial Reporting Standards (IFRS).

2.2 FReM is based on the appropriate application of IAS and IFRS in the context of the public sector.

3. Categories of Asset

3.1 The reporting of Capital Assets under IFRS requires that expenditure is split into three distinct areas:

- Property, Plant and Equipment
- Intangible Assets (generally ICT software and long-term licenses)
- Assets Held for Resale

3.2 Property, Plant and Equipment are further split into:

- Land
 - Buildings
 - Dwellings
 - Investment Properties
 - Motor Vehicles
 - Furniture and Fittings
 - ICT Hardware
- Plant and Machinery
 - Assets Under Construction

3.3 Assets should be further distinguished between owned and leased assets, or those held under a Private Finance Initiative (PFI).

4. Recognition of Capital Assets

4.1 Items which give rise to future economic benefits flowing to the organisation for a period in excess of one year, will be viewed, subject to limitations, as being suitable for capitalisation.

4.2 Long-term service contracts do not fall within the scope of being capital.

4.3 In accordance with IAS16, all property, plant and equipment must initially be measured at cost which should also reflect its fair value provided that it was acquired in an arm's length transaction and no impermissible costs have been capitalised.

4.4 Cost is defined as "...the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of the other IFRSs, for example, IFRS 2 Share-based Payment". Other consideration could, for example, include an asset given up in exchange.

4.5 The cost of an item of property, plant and equipment comprises:

- The purchase price, including import duties and non-refundable purchase taxes less any trade discounts and rebates;
- Directly attributable costs of bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management; and
- The initial estimate of costs of dismantling and removing the item and restoring the site on which it is located ('decommissioning costs') where there is a corresponding obligation recognised as a provision under IAS 37, 'Provisions, contingent assets and contingent liabilities'.

4.6 Subject to de minimis limits (see section 5 below), all directly attributable expenditure on the acquisition or creation of the asset should be capitalised on an accruals basis.

4.7 Typically, expenditure on property, plant and equipment will involve:

- Acquisition, construction, preparation or replacement of buildings and other structures and their associated fixtures and fittings
- Acquisition, installation or replacement of movable or fixed plant, machinery, vehicles and vessels

4.8 In addition to the direct costs of purchase or construction, other directly attributable expenditure that should be capitalised will include:

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- Acquisition costs (such as stamp duty, import and non-refundable purchase taxes);
- Reclamation or laying out of land;
- Site preparation and clearance;
- Initial delivery and handling costs;
- Installation and assembly costs;
- Professional fees (such as legal, architects' and engineers' fees); and
- The costs of employee benefits as defined in IAS 19, 'Employee Benefits' that arise directly from the construction or acquisition of the item.

4.9 Only the costs that are 'directly attributable' to the item of property, plant and equipment, and not the general operating costs, may be capitalised.

4.10 IAS 16 specifically says that the following are 'non-directly attributable' costs and so should be charged directly to the Operating Cost Statement rather than capitalised.

- costs of opening a new facility;
- costs of introducing a new product or service (including costs of advertising and promotional activities);
- costs of conducting business in a new location or with a new class of customer (including costs of staff training);
- administration and other general overhead costs;
- costs incurred while an item capable of operating in the manner intended by management, has yet to be brought into use or is operated at less than full capacity;
- initial operating losses, such as those incurred while demand for the item's output builds up;
- costs of relocating or reorganising part or all of an entity's operations;
- employee costs not related to the specific asset (such as site selection activities);
- operating losses that occur because a revenue activity has been suspended during the construction of the asset; and
- abnormal costs e.g. costs relating to: design errors; industrial disputes; idle capacity; wasted materials, labour or other resources; and production delays.

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4.11 Where 'non-directly attributable' costs form part of the total expenditure of a 'capital' project, the amounts not directly attributable will require to be charged to operating costs. The overall funding requirement for the project should be discussed with the relevant Business Partner.

4.12 Acquisition, installation or replacement of movable or fixed plant and machinery relating to private dwellings will not be recognised as part of capital expenditure.

5. Capitalisation Threshold – de minimis limits

5.1 In considering items to be capitalised, the SPA has adopted a threshold of £5,000 (exclusive of VAT).

5.2 There are instances where the single purchase of an item would not meet the de minimis criteria but a multiple purchase or a number of assets grouped together would meet the requirement. Also, de minimis limits do not apply to Land, as all holdings of land will be recognised. Further guidance is available for each class of asset from the Statutory Reporting Team.

5.3 'Grouped assets' are a collection of assets which individually may be valued at less than £5,000 but which together form a single collective asset with a group value in excess of £20,000, excluding VAT. The items must fulfil all the following criteria: • the items are functionally interdependent; • the items are acquired at about the same date and are planned for disposal at about the same date; • the items are under single managerial control; and • each individual asset has a material value.

5.4 Assets acquired in the course of the initial setting up of a new building or on refurbishment may also be treated as 'grouped' for capitalisation purposes.

5.5 See Section 15 for assets held under finance lease or Private Finance Initiative.

6. Measurement

6.1 Assets will be held at cost, less any depreciation attributed to it. This is termed the "net book value".

6.2 The value of an asset may be adversely affected at any time. This will give rise to a downward adjustment in value, which is termed as Impairment.

6.3 Impairment reviews are carried out annually by the Estates department on Land, Buildings and Investment Properties.

6.4 Following the cyclical revaluation exercise any increase in value will be treated as a revaluation gain and credited the Revaluation Reserve.

7. Depreciation and Amortisation

7.1 There is a requirement to reflect the consumption of the asset over its estimated useful life by way of depreciation for property, plant and equipment and amortisation for intangible assets.

7.2 Assets Under Construction, Investment Properties, Land and Assets Held For Sale will not be depreciated. Any other assets with an indefinite life will not be depreciated.

7.3 The class of asset will determine the useful life. Summaries of useful lives are provided in Appendix A, with further details available from the Statutory Reporting Team.

7.4 Where appropriate, a residual value will be established and the asset written down to that value over its intended life.

7.5 Useful lives shall be subject to periodic review to ensure that the estimated depreciation and/or amortisation rate applied, is appropriate.

7.6 Adjustments to depreciation and/or amortisation arising from changes to the estimated useful life of an asset will be spread over the remaining useful life of the asset.

7.7 Depreciation will commence in the month after which the asset is first brought into use and will cease in the month prior to disposal.

7.8 An asset leased under finance lease or PFI should be depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life. Further details are held within Section 15.

8. Derecognition of an Asset

8.1 There will be occasions where an asset is no longer in use and/or the net book value is £nil.

8.2 Where an asset is no longer in use, an assessment of future economic benefits should be made. If no future economic benefits are deemed to be available, the asset will be derecognised, with the balance being transferred to profit/loss on disposal or write off.

8.3 Once an asset's net book value has remained at £nil for a period of 3 years assessed at year end, then the asset will be derecognised, with a nil effect on the profit/loss on disposal or write off. This applies to the following categories / sub-categories of asset:

- Furniture & fittings
- Vehicle commissioning costs

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- Plant & machinery
- ICT PC's, laptops and screens
- ICT peripherals e.g. cabling, keyboards

In respect of: motor vehicles; major ICT infrastructure equipment (e.g. servers); software and major infrastructure plant & machinery (e.g. clean room), these assets should always be reviewed to establish whether they are in current use before de-recognition.

8.4 When an asset has been de-recognised, it must not be used for Police Scotland business and should be disposed of or transferred immediately to storage for timely disposal in accordance with guidance for the relevant reporting category

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