



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>15 August 2024</b>
<b>Location</b>	<b>Virtual</b>
<b>Title of Paper</b>	<b>Internal audit progress update</b>
<b>Presented By</b>	<b>John McNellis Head of Finance, Audit and Risk  Claire Robertson, BDO</b>
<b>Recommendation to Members</b>	<b>For discussion</b>
<b>Appendix Attached</b>	<b>Yes  Appendix A: Internal audit progress update  Appendix B: Q1 Management action follow-up</b>

**PURPOSE**

To provide the Audit, Risk and Assurance Committee (ARAC) with BDO’s Internal Audit Progress report. This includes Q1 Follow Up review results.

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

## 1 BACKGROUND

- 1.1. This Internal Audit progress report provides an update on the conclusions on audit work completed between April 2024 to July 2024.
- 1.2. The Q4 Follow-up results are also presented in this ARAC to cover the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 30th June 2024 (Q1).

## 2 FURTHER DETAIL

### Appendix A - Internal audit progress report

- 2.1 **Appendix A** provides a detailed progress update on the annual IA plan for 2024/2025.
- 2.2 The plan includes ten assignments, excluding the quarterly follow ups, of which one was planned to be reported to the August 2024 ARAC. The remainder of the audits are scheduled to be reported to ARAC throughout the rest of the year. Your Leadership Matters (YLM) audit has been completed and the final IA report is Presented to this meeting.
- 2.4 Internal Audits KPI's are outlined in the report. All KPI's are shown as "green" as on track or "grey" as not yet started.
- 2.5 The report has also included details of additional services carried out by BDO outside of the internal audit plan.

### Appendix B – Q1 Management action follow-up

- 2.5 Appendix B summarises the progress made by Police Scotland, Forensic Services and SPA in implementing previously agreed internal audit actions. Internal audit have validated the closure of actions with targeted timeline in Q1 2024/2025.
- 2.6 The total number of open actions has moved as follows:

<b>Actions</b>	<b>No of actions:</b>
<b>Previously open</b>	35
<b>Add New</b>	49
<b>Less Closed</b> (Fully implemented and Superseded)	25
<b>Remaining Open</b>	<b>59</b>

- 2.7 A total of 49 recommendations were followed up in July 2024:
  - 25 (51%) are fully implemented

- 13 (27%) remain in the process of being implemented
- 11 (22%) were not yet implemented
- 0 (0%) could not be tested
- 0 (0%) were superseded

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

2.9 There are five recommendations where Police Scotland have not accepted IA recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance.

### **3 FINANCIAL IMPLICATIONS**

3.1 The cost of providing the internal audit service is included in the 2024/25 budget. Some reviews will also consider specific financial implications as the audit subject matter.

### **4 PERSONNEL IMPLICATIONS**

4.1 There are no specific personnel implications associated with this paper, however, some reviews will explicitly consider personal implications as the audit subject matter.

4.2 The internal audit service is provided by an external provider, BDO.

### **5 LEGAL IMPLICATIONS**

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

### **6 REPUTATIONAL IMPLICATIONS**

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

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

## **7 SOCIAL IMPLICATIONS**

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

## **8 COMMUNITY IMPACT**

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

## **9 EQUALITIES IMPLICATIONS**

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

## **10 ENVIRONMENT IMPLICATIONS**

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

## **RECOMMENDATIONS**

Members are requested to note the internal audit progress update and Q1 follow up reports.



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# SCOTTISH POLICE AUTHORITY

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

August 2024



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



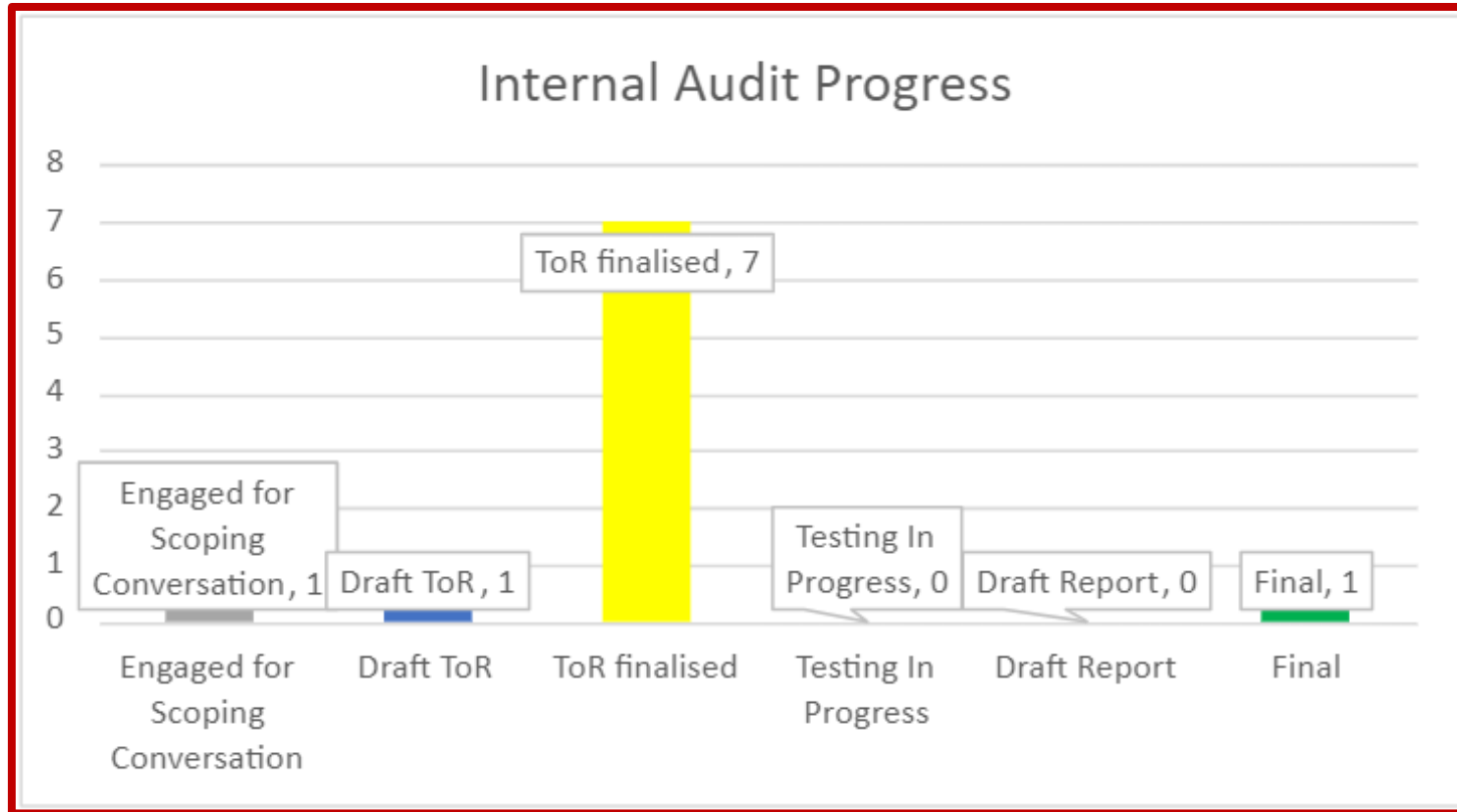
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CORE INTERNAL AUDIT TEAM	
Claire Robertson	Head of Internal Audit
Lucy Zhang	Senior Manager
Sowmya Menon	Manager

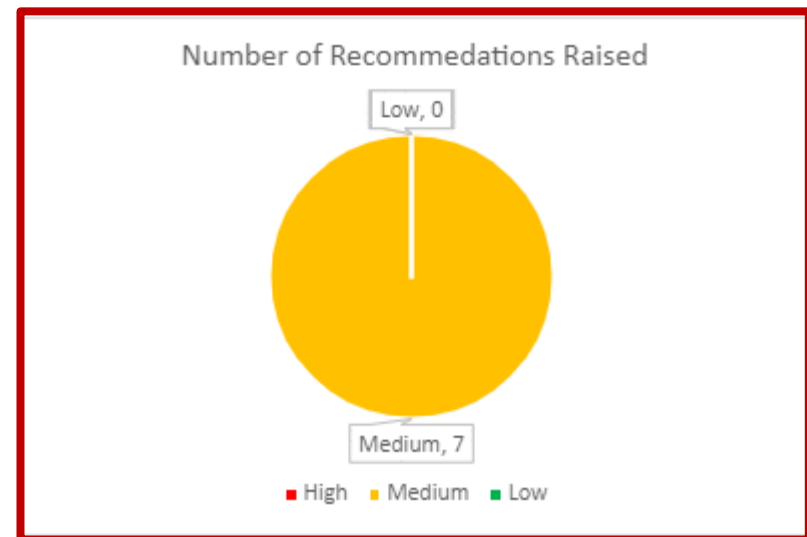
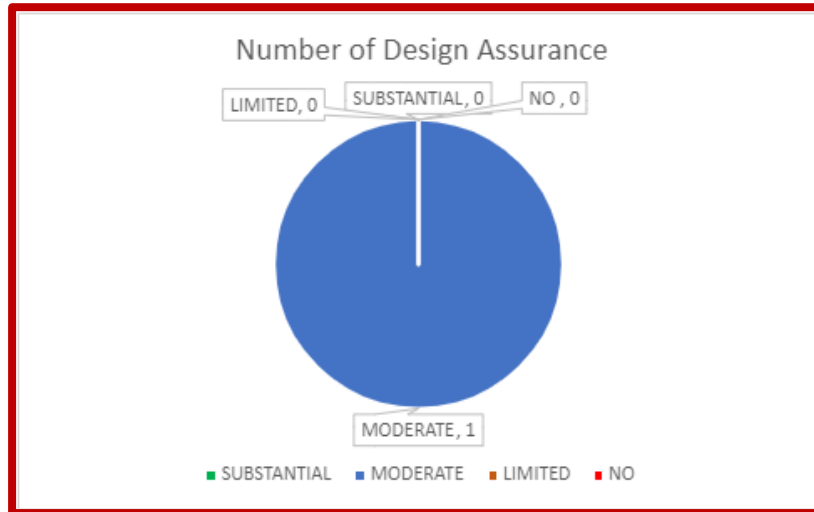
# 1 Executive Summary

Overall Internal Audit FY 24/25 Progress Chart

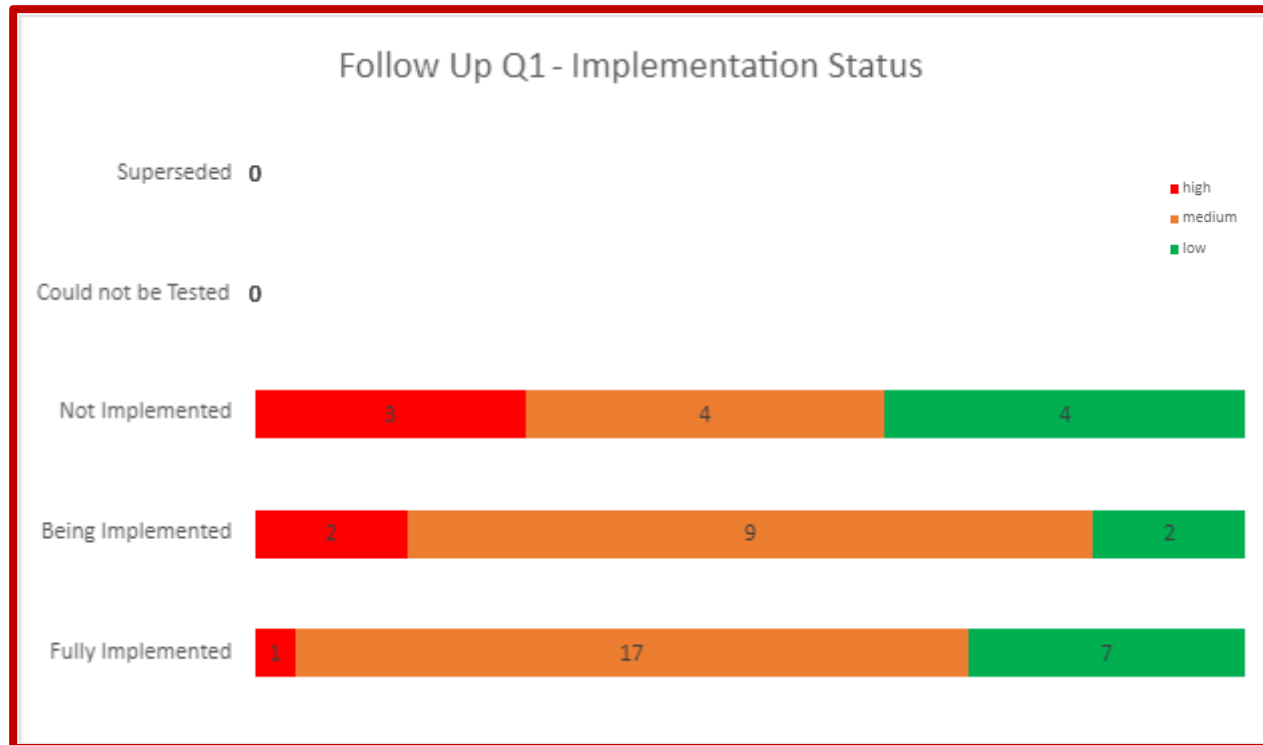




## Q3 Assurance Review Results



Q3 Follow-up Results



HEADLINES

For the August 2024 ARAC, the planned submissions were audit results for Your Leadership Matters (YLM); and a Follow Up report for Q1 (April to June).

The YLM report reaches a Moderate assurance rating for control design and operational effectiveness. A total of 6 Medium rated findings, resulting in 8 recommendations were raised in the audit. Audit results are included in Section 3 and the report is included as part of August ARAC submission. Reporting definitions for our audits are included in Appendix I.

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

As part of the follow up, we reviewed progress on 49 recommendations. The Follow up indicated that management have fully implemented 25 (51%) of the recommendations, 13 (27%) are partially implemented and 11 (22%) were not yet implemented. There are two high significance ICT Service Delivery recommendations which Police Scotland advised last quarter that they do not intend to implement; the ARAC did not come to a decision on whether to approve removal of these recommendations. There are five recommendations where Police Scotland have not accepted our recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance. Follow up details are set out in Section 4 and the reports are included as appendices. The previous auditor's recommendation rating definitions are included in Appendix I.

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

Terms of references have been finalised for 8 of the 10 audits planned for 2024-25. 1 ToR (Forensics Performance) is in draft awaiting management review and sign-off and ICT is yet to be scoped although an initial discussion on area of focus has been undertaken between the audit team and SPA.

## 2 Progress Against the Internal Audit Plan

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

### 3 Audit Review Results

We note the following from the internal audit activity in the period (April to July 2024):

Reviews Completed Since the Previous Meeting of the Audit Committee	Number of Findings and No Management Actions								Overall Report Conclusion	
	High	Actions	Medium	Actions	Low	Actions	Advisory	Actions	Design Effectiveness	Operational Effectiveness
1 Your Leadership Matters	0	0	6	7	-	-	-	-	Moderate	Moderate
<b>Total(s)</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

#### SIGNIFICANT MATTERS ARISING

As a result of the audit of Your Leadership Matters, BDO identified there was limited consultation with key stakeholders and inconsistencies in aligning the YLM programme with broader organisational strategies which could impact the programme's effectiveness and achievement of strategic objectives. The absence of a formal plan around evaluation is a significant gap that needs to be filled to measure the programme's impact accurately. Governance arrangements need clarification to prevent overlap and confusion.

#### CONCLUSIONS

##### Q1 2024-25 Audits

The YLM programme exhibits several strengths, however there is need for improved stakeholder engagement, a robust plan around evaluation, clear plans to address resource constraints, and solidified plans around the sustainability of leadership development initiatives. In light of the above, we have provided moderate assurance over the design and moderate assurance over operational effectiveness in place.

## 4 Internal Audit Plan Update

There are no such proposed changes noted for the August 2024 ARAC.

Audits	Status
Your Leadership Matters (YLM)	Final
Forensic Performance Management and Performance	ToR issued
COS - Core Operational Solutions	ToR Issued
Risk Management Review	ToR Issued
Equality and Human Rights Impact Assessment (EqHRIA)	Draft ToR issued
Grant Management: Management Process & Controls	ToR Issued
Implementation of Change Projects and Realisation of Change Benefits	ToR Issued
Estates and Asset Management	ToR Issued
Cash and Drug Productions and High Value Store	ToR Issued
ICT	Not Started
Follow Up Q1 (April - June 2024)	Final
Follow Up Q2 (July - Sept 2024)	Not Started
Follow Up Q3 (Oct - Dec 2024)	Not Started
Follow Up Q4 (January - March 2025)	Not Started

## 5 Follow Up Review

The table below sets out the agreed actions due for implementation in Q1 2024. Please note the recommendations are from Azets review, the risk rating methodology is different from BDO's. We have included Azets risk rating definitions in the Appendix 1 for your reference:

Audit Area	Action Significance Rating	STATUS AT JULY 2024				Total
		Fully implemented	Being implemented	Not implemented	Superseded	
Recommendations from 2020/21 - 2023/24						
ICT Service Delivery 2021/22	High	1	1	1	-	3
ICT Service Delivery 2021/22	Medium	2	-	-	-	2
Business Continuity Planning 2023/24	Medium	1	-	-	-	1
Core Financial Systems	Low	-	1	-	-	1
Ill Health Retirements & Injury 2023/24	Medium	6	2	-	-	8
Ill Health Retirements & Injury 2023/24	Low	-	-	1	-	1
FMOR Project Review 2023/24	High	-	-	2	-	2
FMOR Project Review 2023/24	Medium	-	-	2	-	2
Investment Prioritisation and Budget Planning 2023/24	Medium	1	-	-	-	1
Investment Prioritisation and Budget Planning 2023/24	Low	1	-	1	-	2
Electronic Data Retention and iVPD 2023/24	Medium	1	1	2	-	4
Electronic Data Retention and iVPD 2023/24	Low	3	-	-	-	3
Best Value Readiness 2023/24	High	-	1	-	-	1
Grievance Process 2023/24	Low	-	-	2	-	2
Cyber Security 2022/23	Medium	1	-	-	-	1
Business Continuity Planning - Forensic Services 2022/23	3	-	1	-	-	1
Business Continuity Planning - Forensic Services 2022/23	2	3	1	-	-	4
Forensic Case Management 2022/23	3	1	-	-	-	1
Forensic Services - Data Security 2022/23	3	4	5	-	-	9
Totals		25	13	11	-	49

## Conclusion

### Follow Up Q1 2024-25

#### CONCLUSION

We found that of the 49 recommendations followed up in July 2024:

- ▶ 25 (51%) are fully implemented
- ▶ 13 (27%) remain in the process of being implemented
- ▶ 11 (22%) were not yet implemented
- ▶ 0 (0%) could not be tested
- ▶ 0 (0%) were superseded

There are two high significance ICT Service Delivery risks which Police Scotland advised last quarter that they do not intend to implement; the ARAC did not come to a decision on whether to approve removal of these recommendations, therefore we have included them on pages 8-13 of the report. BDO note that by not assigning resources to these areas, the organisation is carrying these high significance risks.

There are five recommendations on pages 22, 33, 37, 40, and 43 of the appendices in the report where Police Scotland have not accepted our recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance.



## 6 Internal Audit Performance KPIs

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

Performance KPIs	Status	Notes
<b>Internal Audit Efficiency</b>		
<ul style="list-style-type: none"> <li>In-scope audits are completed to their planned ARACs.</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>All in-scope audits for FY2024/2025 are completed by 31 March 2024</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>Annual Internal Audit report/opinion is presented to the May 2025 ARAC.</li> </ul>	Not yet started	
<b>Internal Audit Quality</b>		
<ul style="list-style-type: none"> <li>All recommendations made to each audit are discussed with the management. Agreed recommendations are logged into the system for following up.</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>All audits are led and reviewed by qualified staff, with audits required to be involved with SMEs from other teams.</li> </ul>	Not yet started	
<ul style="list-style-type: none"> <li>Customer Satisfaction survey results</li> </ul>	Not yet started	
<b>Internal Audit Engagement</b>		
<ul style="list-style-type: none"> <li>Regular liaison meetings with SPA/PS Audit &amp; Risk teams; with PS management; and with HIMCS and external auditor.</li> </ul>	On-track	Monthly liaison meetings with SPA/PS and with PS management are in place. Engaged with HIMCS and External Audit to communicate audit plan to avoid duplications.
<ul style="list-style-type: none"> <li>Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date.</li> </ul>	On-track	Terms of references have been finalised for 7 of the 10 audits planned for 2024-25. 2 terms of references (Forensics Performance and EqHRIA) are in draft awaiting management review and sign-off and ICT is yet to be scoped although an initial discussion on area of focus has been undertaken between the audit team and SPA.
<ul style="list-style-type: none"> <li>Internal audit issues draft audit report within 10 working days of closing meeting.</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed.</li> </ul>	On-track	
<b>Internal Audit Quality</b>		
<ul style="list-style-type: none"> <li>Actual vs Budgeted days of audits are provided to ARAC.</li> </ul>	On-track	

Detail KPIs status are included below.

**Internal Audit Quality**

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

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

Additional Services Provided by BDO

Additional Services	Nature of the Services	BDO Team	Rationale for Delivering the Additional Services
Scottish Violence Reduction Unit - Grant Review	To review governance and financial control arrangements and report to management on areas for improvement	Internal Audit Team	Management called upon the skills of the internal audit team to assess controls in this area and identify possible areas for improvement, to support their improvement efforts. The internal audit team have delivered this work, which does not involve any independence threat. The work has given internal audit insight into this area and we are able to leverage the knowledge gained over the service to effectively conduct the Grant Review audit planned for FY 24/25 as part of the internal audit plan.
Scrutinising legal charges	To identify overcharges and potential for cost savings for management.	Commercial Advisory Team	The Special Enquiries Team reached out to BDO directly to ask for help with scrutinising legal services costs and identifying potential savings. No-one from the internal audit team has been involved in the delivery of this work. No independence threat identified. Note that this work does not involve any decision making on behalf of management.
Best Value support	Resourcing supporting to Best Value Team	Business Transformation Team	As part of Best Value Readiness Assessment carried out by Internal Audit we identified there was no clear pathway on how to fulfil the required resources within the BV team after the recruitment freeze ends, or before. BDO have offered a short-term resourcing solution from our Business Transformation Team to assist management to progress the best value plan. The best value work is closely aligned to internal audit work, being a continuous improvement activity. The work the BDO resource will carry out will include offering advice on methodologies, and assisting in facilitation and project management, but will not involve any decision making on behalf of management, and does not pose an independence threat.

**Internal Audit Finance**

<u>FY 2024/25</u>	<u>ARAC Approved Audit Days</u>	<u>May-24</u>	<u>Jun-24</u>	<u>Jul-24</u>	<u>Days Left for the year</u>
<b><u>Audit, Risk and Assurance Committee, liaison and reporting</u></b>					
Audit & Risk Committee planning and attendance	20	-	-	-	20.00
Monthly liaison meetings	18	3.00	1.50	1.50	12.00
Reporting, ad-hoc meetings and other liaison	6	0.50	-	-	5.50
Liaison with external audit and HMICS	4	-	0.23	-	3.77
Audit needs analysis - strategic and operation IA planning	10	-	-	-	10.00
Annual internal audit report	2	-	-	-	2.00
Contingency	15	-	-	-	15.00
Follow up	20	-	2.71	2.29	15.00
<b><u>Audits</u></b>					
Grant Receiving Process: Management Process & Controls	30	0.10	1.14	2.00	26.76
Your Leadership Matters	40	0.25	7.14	12.00	20.61
Equality and Human Rights Impact Assessment (EQHRIA)	35	0.10	-	2.00	32.90
Implementation of Change Projects and Realisation of the Change benefits	50	0.10	0.60	3.50	45.80
Risk Management Review	40	0.10	0.30	3.00	36.60
COS - Crime Operating System	45	0.10	0.39	3.50	41.01
Forensic Performance Management and Performance	35	0.10	-	2.00	32.90
Estates and Asset Management	40	0.10	1.71	1.50	36.69
Cash and Drug Productions and High Value Store	40	0.10	0.66	3.00	36.24
ICT Place Holder	45	0.10	0.25	-	44.65
<b>Total Days</b>	<b>495</b>	<b>4.65</b>	<b>16.63</b>	<b>36.29</b>	<b>437.43</b>
<b>Total £</b>		<b>£ 2,511</b>	<b>£ 8,982</b>	<b>£ 19,594</b>	

## Appendix I

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

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
<b>SUBSTANTIAL</b>	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.
<b>MODERATE</b>	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.
<b>LIMITED</b>	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.
<b>NO</b>	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	
<b>HIGH</b>	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.
<b>MEDIUM</b>	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.
<b>LOW</b>	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.
<b>ADVISORY</b>	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

## Definitions - Azets (Audit Findings prior to April 2023)

### Management action grades

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

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POLICE SCOTLAND

# INTERNAL AUDIT REPORT - FINAL

Q1 FOLLOW UP OF PRIOR RECOMMENDATIONS

JULY 2024

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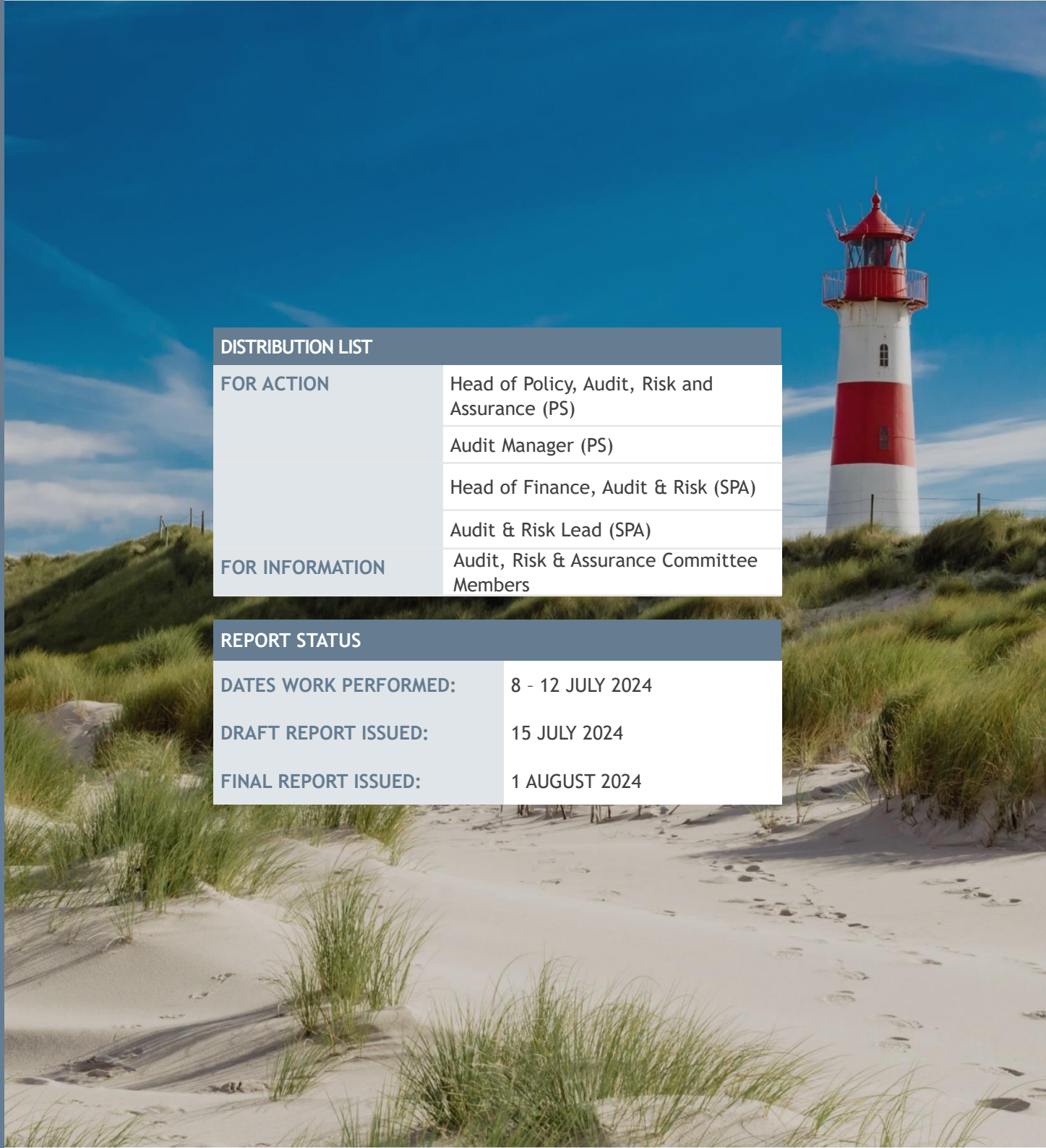
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	Audit, Risk & Assurance Committee Members

## REPORT STATUS

DATES WORK PERFORMED:	8 - 12 JULY 2024
DRAFT REPORT ISSUED:	15 JULY 2024
FINAL REPORT ISSUED:	1 AUGUST 2024





# EXECUTIVE SUMMARY

## BACKGROUND

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

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

## SCOPE

In accordance with the 2024-25 Internal Audit Plan, we have considered the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 31<sup>st</sup> JUNE 2024 (Q1). This resulted in a

total of 49 recommendations to be followed up. The recommendations relate to 13 audit areas, as shown in the tables below and overleaf.

## METHODOLOGY


During our testing we followed up on all recommendations which had a target completion date of on or before 31<sup>st</sup> JUNE 2024 (Q1).

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

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




### STATUS OF RECOMMENDATIONS AT JULY 2024

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

Audit Area	Action Significance Rating	STATUS AT JULY 2024				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
<b>Recommendations from 2020/21 - 2023/24</b>						
ICT Service Delivery 2021/22	High	1	1	1	-	3
ICT Service Delivery 2021/22	Medium	2	-	-	-	2
Business Continuity Planning 2023/24	Medium	1	-	-	-	1
Core Financial Systems	Low	-	1	-	-	1
Ill Health Retirements & Injury 2023/24	Medium	6	2	-	-	8



# EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
Ill Health Retirements & Injury 2023/24	Low	-	-	1	-	1
FMOR Project Review 2023/24	High	-	-	2	-	2
FMOR Project Review 2023/24	Medium	-	-	2	-	2
Investment Prioritisation and Budget Planning 2023/24	Medium	1	-	-	-	1
Investment Prioritisation and Budget Planning 2023/24	Low	1	-	1	-	2
Electronic Data Retention and iVPD 2023/24	Medium	1	1	2	-	4
Electronic Data Retention and iVPD 2023/24	Low	3	-	-	-	3
Best Value Readiness 2023/24	High	-	1	-	-	1
Grievance Process 2023/24	Low	-	-	2	-	2
Cyber Security 2022/23	Medium	1	-	-	-	1
Business Continuity Planning - Forensic Services 2022/23	3	-	1	-	-	1
Business Continuity Planning - Forensic Services 2022/23	2	3	1	-	-	4
Forensic Case Management 2022/23	3	1	-	-	-	1
Forensic Services - Data Security 2022/23	3	4	5	-	-	9
Totals		25	13	11	-	49



# EXECUTIVE SUMMARY

## CONCLUSION

We found that of the 49 recommendations followed up in July 2024:

- 25 (51%) are fully implemented
- 13 (27%) remain in the process of being implemented
- 11 (22%) were not yet implemented
- 0 (0%) could not be tested
- 0 (0%) were superseded

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

There are two high significance ICT Service Delivery risks which Police Scotland advised last quarter that they do not intend to implement; the ARAC did not come to a decision on whether to approve removal of these recommendations, therefore we have included them on pages 8-13. BDO note that by not assigning resources to these areas, the organisation are carrying these high significance risks.

There are five recommendations on pages 22, 33, 37, 40, and 43 of the appendix where Police Scotland have not accepted our recommendation, per their original management response. Two of these recommendations carry a medium significance level whilst the remaining three are low significance.

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## APPENDIX I: DETAILED FINDINGS

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

# STATUS OF POLICE SCOTLAND RECOMMENDATIONS



# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>We will introduce monthly reporting as part of the performance framework.</p> <p>The proposed establishment of a DDICT Board will provide a vehicle for the assessment and prioritisation of demand being placed on Police Scotland Digital Division. It is expected that this board will be formally established and operating by December 2022.</p>	
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>No further action</p> <p>There are 3 risks that articulate the challenges here - SRR DD1, ORR 3 and ORR 4. All of which cite additional resource and investment in TOM to deliver.</p> <p>One of the actions detailed as working towards mitigating the risk relates to the work of the Demand Management Triage process and the establishment of the Digital Board which will provide oversight and governance over demands and prioritisation. This Board is now in place and has met twice. The main view for the first 2 meetings was to identify and view the overall demand within the Digital Division. This board will continue to monitor this demand as laid out in the ToR. This is now presented for closure based on no further action being taken at this time. The Additional Attachment is an extract of the report which was discussed at the Digital Board to gain a view on overall demand.</p>		Digital Information Officer Chief	N/A






## RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>Police Scotland provided us with a documented proposal to discharge this recommendation due to risk acceptance which has been signed by the ICT Chief Technology Officer and the DCC for Professionalism, Strategy and Assurance.</p> <p>The proposal noted that PS have developed a process to collate and prioritise demands through their Service Delivery Plan 23/24 and their Digital Strategy. Within the Service Plan four categories have been established for demands within the Service Plan. The process is being managed by the SRO and Sponsor's Agent and the Digital Strategy Board acts as an opportunity to oversee and discuss all Digital work being planned and undertaken. PS noted that it is the role of the ICT Chief Operating Officer, as the Sponsor's Agent to identify, plan and manage the resource and budgetary requirements for these priorities and escalate any risks.</p> <p>Whilst PS did not provide us with evidence that there is a formal prioritisation process with clearly defined criteria. These steps noted above serve to mitigate the risks identified and therefore it is requested that the ARAC consider approving the removal of this recommendation from future follow ups.</p>	<p><b>NOT IMPLEMENTED</b></p> 



# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We also recommend that Digital Division documents skills across the teams and use this information in support of a skills gap analysis. Where gaps in skills are identified, Digital Division management should work with Training to provide appropriate training to staff. Alternatively, management should explore options where it is better value for money in obtaining managed services for specific skills.</p>		<p>Following on from this the Digital Division will either implement or consider market options to introduce a resource management solution to the department. A review of this will be considered and report produced that will provide clarity on gaps and next steps by (Feb 2023) - Implementation to follow depending on solution.</p> <p>In relation to Skills Development, the Digital Division carry out a detailed annual review of training requirements across the Division working with line managers and heads of service to identify training requirements. These are provided through an approved supplier in which a full procurement exercise took place. The Training Department does not provide technical provision to the Digital Division. As part of the current Procurement of Professional Services for the Digital Division TOM, a Skills Gap analysis will take place (defined as part of the deliverables). It is expected that our Digital Division ToM Professional Services engagement will be completed by end December 2022. (Dec 2022)</p>	
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>PROPOSED FOR CLOSURE</p> <p>No further action</p> <p>In response to some queries raised previously. The full TOM model has been costed with number of staff that we require across a number of roles. However at this time we do not have funding to proceed. Also the Training process has been in place for a number of years - this was in place ahead of the audit however documented as a result.</p> <p>Skills Gap Analysis continues to be developed across the different teams. We would expect that this is complete by the end of Q2. Attached is a completed Matrix and Guidance document to support this. Additionally I attach the ToR for the Digital Board which will support all strands of resource planning. No further updates will be provided and this will be closed as partially complete.</p>		Digital Information Officer Chief	N/A




## RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>Police Scotland provided us with a documented proposal to discharge this recommendation due to risk acceptance which has been signed by the ICT Chief Technology Officer and the DCC for Professionalism, Strategy and Assurance.</p> <p>PS advised that they have taken alternative action to address the risk, being that they have investigated options for a Resource Management tool; funding has been requested to develop a resource management solution but has not been made available to date. PS noted that the full Target Operating Model has been costed with the number of staff required across a number of roles and while funding is not available to proceed with the full model, incremental improvements are being made where time and budget allows. PS noted that resourcing of projects and BAU is the responsibility of the ICT Chief Operating Officer.</p> <p>PS noted that they are in the process of rolling out a skill matrix for each team and that this is an ongoing process. They also noted that skills gap analysis continues to be developed across the different teams.</p> <p>We are unable to mark the recommendation as fully implemented until we are provided with evidence that skills gaps identified have been addressed, however, PS have noted that there are processes in place to identify and address over or under staffing and therefore request that the ARAC approve removal of this recommendation from future follow ups.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

Core Financial Systems - 4.1 Manual Intervention Requirements - Automate Systems			TYPE
<p>The Digital Division has a ticketing system, IT Connect, through which staff log all incidents and requests received. The system has a portal through which users can submit service requests to Digital Division.</p> <p>We noted that there is no clear definition on what represents a standard request (e.g. new hardware request, joiner, mover, leaver request) and other requests that may require a greater level of planning and time allocation (e.g. office move).</p> <p>Some service requests received are considered as “co-ordinated activities”. These do not have a formally documented definition by Digital Division. Broadly, they are activities that Digital Division require to create small/medium sized projects to deliver. These are not subject to formal project management and governance through the Portfolio Management team, nor are they subject to formal prioritisation processes.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is an increased risk that, without clarity on classification of service requests, Digital Division Service Management staff will not be able to govern and plan delivery of work. This could result in a failure to meet customer expectations and/or place unrealistic expectations on staff. There is also a risk that service requests that have wider implications on resourcing are not subject to appropriate levels of management and governance.</p>			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that SPA ensure that the manual nature of current systems is addressed, and consideration be given to opportunities to automate systems as part of the intended renewal of the corporate system.</p>	<p>Senior Manager Accounting Control and Business Systems</p>	<p>EPF is the corporate programme which is looking at driving service ownership and system integration (elimination of manual processes). No further action required re strategic direction. The items highlighted above will be addressed via EPF. As an interim measure the bank account reconciliation will be automated in efinancials.</p>	<p>31 January 2024</p>




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>New Target Date</p> <p>We've been working with ABS for several weeks to resolve the issues we identified in testing but all those identified previously remain outstanding.</p> <p>--The import of electronic format bank statements (issues around server location pick-up and IT restrictions) -</p> <p>-Reconciliation issues (1) - the software is not identifying potential matches between cashbook/bank statement, meaning the team are required to manually search for each transaction. This is not anticipated usage.</p> <p>-Reconciliation issues (2) - due to the requirement for us to import transactions via a cashbook uploader template (for VAT reporting purposes), the transactions are not in a format to be easily reconciled via the bank rec module. This import routine aggregates/summates each individual line of the journal to one posting total - when these transactions come through the bank statements, they are all individually listed. Again, not anticipated usage.</p> <p>Given the delays we've experienced to date, the view from both ABS and PS is that the Bank Rec module should pause until the v6 upgrade has been completed - this is scheduled for Nov/Dec 2024.</p>	<p>Senior Manager Accounting Control and Business Systems</p>	<p>31 December 2024</p>
<b>BDO UPDATE JULY 2024</b>		<b>STATUS</b>
<p>This recommendation remains in progress as PS have advised that there have been numerous issues with the development bank reconciliation module causing User Acceptance Testing to be delayed. Specifically, issues surrounding the import of electronic format bank statements and reconciliation issues have caused the difficulties in progressing with the automated system.</p> <p>This recommendation will be completed when bank account reconciliation is automated in efinancials and respective evidence is provided.</p>		<p><b>BEING IMPLEMENTED</b></p> 



# RECOMMENDATION STATUS

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



# RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Following the completion of the joint investigation, the IHR and IoD SOP should be updated to reflect current agreed procedure in addition to any actions arising from the joint review which have since been implemented. Following updates being drafted, the IHR and IoD SOP should be formally reviewed and approved for use.</p>	<p>Head of People Health and wellbeing</p>	<p>Management partially accepts this recommendation.</p> <p>Consideration will be given to whether the SOP is required as the IRH / IOD process is governed by very specific regulations. For Ill Health Retirement - (The Police Pension Scheme (Scotland) Regulations 2015). For IoD (The Police Injury Benefit (Scotland) Regulations 2007) . The option of user guide / guidance document may be more appropriate</p>	<p>30 April 2024</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>P&amp;D have set out a structured and systematic approach to how employment policy and procedure will be prioritised to enhance organisational effectiveness and inclusivity. This was discussed at SPA People Committee in November 2023 where we set out a decision-making model to determine what policies and procedures should be prioritised for creation/revision to ensure legal and regulatory compliance, advance strategic objectives and reduce risk within available resources. (see 1.1.1 and 1.1.2) In line with this decision-making model and as noted in response to R6.1, the IHR/IOD SOP will not be review earlier than FY 2025/26.</p> <p>We partially accepted this recommendation, knowing that we would not immediately review the SOPs covered by the recommendation and indeed we have yet to assess whether the SOPs are required as the process is set out within the Regulations. Links provided. We have assessed the risk associated with the 2 points identified for revision within the SOP and we consider there to be limited risk and therefore our approach is focusing on alternative provisions that addresses the risk.</p> <p>In line with our earlier responses to R1.2 and R3.2, officers/staff are made fully aware of current procedure through a number of measures. A detailed explanation of the IHR/IOD process (including the options available and potential outcomes) is discussed during the initial engagement meeting between PSA/IHR advisor with details of this initial meeting recorded on the central IHR/IOD tracker. Individuals are also provided with a guidance document explaining key stages of the process and contact details should they have any queries. As such, they are able to make contact with P&amp;D (or their Federation representative if applicable) at any point should they have any queries or require clarity on matters relating to their individual case or the wider process.</p>		<p>Head of People Health and wellbeing</p>	<p>31 July 2024</p>






# RECOMMENDATION STATUS

MANAGEMENT UPDATE		
<p><i>Continued</i></p> <p>In terms of addressing the identified risk of officers progressing through the IHR process when all other options have not been exhausted, it is important to note that Implementation of reasonable adjustments and / or duty modifications are largely undertaken prior to the IHR process, as part of attendance management / disability in employment processes with relevant discussions and subsequent adjustments recorded on the individual's SCopE record.</p> <p>Where adjustments are put in place (often following assessment through Occupational Health), line managers have an obligation to maintain regular discussion with their team member to ensure that the reasonable adjustment(s) are effective, and no other adjustments are required. If an individual wishes to disclose a disability which requires a reasonable adjustment, they can speak to either speak to their line manager or contact people direct to provide details of how this affects them, provide their disability passport (if applicable) and make a reasonable adjustment request. Line Managers are required to complete Form (060-001) to capture an individual's needs and record any decisions made about reasonable adjustments.</p> <p>The individual's SCopE record will be updated to record the disability (if consent given), the needs of the individual and any adjustments implemented. It will not capture medical information such as diagnosis or medication treatments. At the point an individual enters the IHR process, they will already have been assessed by the FMA who will consider current adjustments in place through the above processes and whether there are any further adjustments that can be explored as an alternative to progressing through the IHR process. For those progressing through the IHR process, the independent SMP will also assess their condition alongside adjustments that have been made to date and consider if any further adjustments can be made.</p> <p>Again, adjustments made will be recorded on the individual's scope record and the reports of the FMA/SMP stored within the individual's occupational health file with relevant details captured on the central IHR tracker. Prior to an individual being released on IHR and to ensure all possible reasonable adjustments are considered, the individual's adjustments along with the FMA and SMP assessments will be considered by the internal Postings Panel who will explore if there are any roles in the organisation that can feasibly accommodate the individual while accounting for their reasonable adjustments / restrictions. A report will then be produced for the SPA (approved by the Director of P&amp;D) advising of all reasonable adjustments that have been explored, the medical prognosis and a recommendation to IHR or retain the individual. The SPA will scrutinise this report and will only sign off a decision to IHR an individual if they are content that all reasonable adjustments have been explored.</p>		




## RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>Police Scotland have advised that they partially accepted the recommendation in the knowledge that the SOP would not be immediately reviewed. They have advised that there is a decision-making model for prioritising review of policies and procedures based on legal compliance, strategic objectives and risk reduction. Therefore, the IHR/IOD SOP will not be reviewed until FY 2025/26.</p> <p>Police Scotland advised that the current risk is limited and that there are current measures to mitigate the risk . Staff/Officers are informed of the IHR procedures through a central trackers, guidance available on intranet and P&amp;D meetings. Moreover, further prior assessments and adjustments are conducted prior to progressing through the IHR process. FMA and SMP assess conditions and adjustments in place and whether there are any further adjustments that can be explored as an alternative to progressing through the IHR process.</p> <p>This recommendation will be fully implemented when we have been provided with evidence that the IHR and IoD SOP has been updated to reflect the current process.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

Ill Health Retirements & Injury - 5.2 Analysis of Feedback			TYPE
<p>Formal feedback channels should be in place to understand the experiences of officers with the IHR and/or IoD process so that improvements can be identified and implemented for future cases.</p> <p>There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process.</p>			DESIGN  
<b>IMPLICATION</b>			SIGNIFICANCE
There is a risk that opportunities for improvements within the IHR and/or IoD process are not identified in good time.			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Feedback should be collated and analysed on a quarterly and annual basis. In particular, the analysis should aim to draw out themes in feedback provided, where officers had either a positive or negative experience. The results of the analysis should be reported to the SPA People Committee along with supporting narrative as required. Formal feedback channels should be implemented with a quarterly lessons learned process from feedback collected on cases completed.	Head of People Health and wellbeing	We will include feedback within our quarterly reports to SPA People Committee. We will do this quarterly but will not do a separate annual report.	1 May 2024
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<b>PROPOSED FOR CLOSURE</b>  As per response to R5.1:  Following engagement with the Scottish Police Federation, a short survey has been developed to understand the views and experiences of officers who have gone through IHR and/or IOD process.		Head of People Health and wellbeing	30 November 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE		
<p><i>Continued</i></p> <p>Link to Survey:</p> <p><a href="https://consult.scotland.police.uk/people-development/e478e7a4/">https://consult.scotland.police.uk/people-development/e478e7a4/</a></p> <p>The survey opened on 1 March 2024 and has had one respondent to date. Further engagement has taken place with the Scottish Police Federation and local P&amp;D teams to ensure they proactively encourage officers to provide feedback to inform further process improvements.</p> <p>Engagement with the SPF will continue on an ongoing basis to ensure any feedback is considered. The Q4/Year End Report is attached for reference however, it is anticipated the Q1 report (due to SPA PC in August 2024) will provide more detailed feedback/insight once more responses are received.</p> <p>Future responses will be analysed to identify any key themes/learning points along with mitigating actions and reported in future SPA PC reports.</p>		
BDO UPDATE JULY 2024	STATUS	
<p>This recommendation remains in progress. Based on the recommendation to seek formal feedback from officers who have undergone the IHR and/or IoD process, PS has developed a survey aimed at understanding the perspectives of officers involved in these processes. The survey was launched on March 1, 2024, and has only received one response to date, with ongoing efforts to increase participation . BDO have received the link to the survey. Police Scotland have also advised that they engage with SPF on an ongoing basis and that they expect that the Q1 report will include more detailed feedback and insight once more responses are received.</p> <p>We will be able to mark this recommendation as fully implemented once we have been provided with evidence that feedback is collated and analysed on a quarterly basis and that themes of feedback are analysed and lessons learned identified.</p>	<p><b>BEING IMPLEMENTED</b></p> 	




# RECOMMENDATION STATUS

<b>Ill Health Retirements &amp; Injury - 6.1 IHR and IOD SOP</b>			<b>TYPE</b>
<p>The key documents, letters, and forms used within the IHR/loD process should be clearly referenced within the SOP to allow officers and operational staff sufficient oversight into the communications they are going to receive and the administrative tasks they will be expected to complete.</p> <p>Our discussions with management highlighted that the IHR and loD process includes several standard documents, forms, and letters which are used to communicate with officers and for the submission of key information. However, the Ill Health Retiral and Injury on Duty (Police Officer) SOP does not refer to the names of the key documents, forms, and letters to be used at each stage of the process, nor does it include them within an Appendix.</p>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that staff involved in managing IHR and/or loD processes may not be aware of which documents or templates should be used or when to use them, which may result in the procedure not being followed effectively or efficiently.</p>			<b>LOW</b>
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
The IHR and loD SOP should be updated to reference which letters, forms or other standard templates should be used at the relevant stages throughout the process. An appendix should be added to the SOP which attaches all such templates for staff reference.	Head of People Health and wellbeing	A reference list can be created for all standard letters and templates and will be added to the revised SOP (or new User Guidance Document as per Ref 1 (1).	30 April 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<b>PROPOSED FOR CLOSURE</b>  Partially Complete  Several improvements were made to the Ill Health Retirement/Retainment process in 2022 with officer wellbeing at the forefront of revising. Since then, a dedicated IHR advisor is in post who focuses purely on IHR process, maintaining oversight of each IHR case which includes issuing standard letters and appropriate record keeping of documentation sent.		Head of People Health and wellbeing	N/A




# RECOMMENDATION STATUS

MANAGEMENT UPDATE		
<p><i>Continued</i></p> <p>As noted in the closing statement to R3.2, officers entering the process are fully briefed on the stages of IHR/IOD process (including the appeals process) during their initial engagement meeting with the PSA/IHR advisor and details of this initial meeting are recorded on the central IHR/IOD tracker. The individual is also provided with a guidance document which provides a high-level overview of the key stages of the IHR process and when communication can be expected. They also have the option to contact their dedicated PSA should they require any explanation of correspondence received.</p> <p>Not all standard letters / forms will be utilised or relevant to an officer's circumstances and as such, it is felt there would be little value in providing officers with access to these when the key stages of the process are clearly outlined through the means detailed above.</p>		
BDO UPDATE JULY 2024		STATUS
<p>Police Scotland have advised that they do not consider that it would be useful to attach template letters and forms to the SOP as not all are relevant to officers and may overcomplicate the process at a time where sensitivity is required.</p> <p>Due to the low risk associated with the finding, we recommend that the Audit Committee approve removal of this recommendation from future follow ups.</p>		<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Project Review FMOR - 1.1 Governance of Project Closure</b>			<b>TYPE</b>
<p>We have inspected the documents throughout the life cycle of the project. Sufficient documentation was provided for the Project initiation, Phase one, and Phase two stages to demonstrate appropriate approval being obtained from different boards and committees.</p> <p>It was confirmed by ACC Local Policing East that there was no formal demonstratable evidence for the project closure following existing Project workstreams being reallocated, despite the Formal Project Status FMOR had been granted by the Change Board. This means Project Close procedures (producing End Project Report and obtaining ultimate approval from Change Board) were not followed as required by the Stage Gate Framework. From inquiry with ACC Local Policing East, we understand that the root cause of this was due to lack of Corporate staff (i.e. Project manager and Business Analysis as per the original resourcing request) to manage the project. In addition, the project was subsumed into the Local Policing Service Delivery Programme and Enabling Policing for the Future project going forward.</p> <p>There is a risk that, if governance processes in place throughout the life cycle of a Project are not effective, projects will not be delivered and managed appropriately and are therefore unlikely to realise the benefits they were intended to deliver</p>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
The project scope may have changed without appropriate escalation.			<b>HIGH</b>
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
Ensure the project management methodology including the Stage Gate Framework is followed in all cases. The governance process should ensure sufficient challenge and discussion can be evidenced relating to a project when it has significant scope change and/or is facing closure.	ACC Local Policing East	Management acknowledge the findings in this report.	29 February 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<b>PROPOSED FOR CLOSURE</b>  The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.		ACC Local Policing East	N/A




## RECOMMENDATION STATUS

MANAGEMENT UPDATE		
<p><i>Continued</i></p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>		
BDO UPDATE JULY 2024	STATUS	
<p>This recommendation remains in progress. Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in 2024/25.</p>	<p><b>NOT IMPLEMENTED</b></p> 	






# RECOMMENDATION STATUS

Project Review FMOR - 2.1 Formalisation of Resourcing Requirement Decision-making Process below Change Board Level			TYPE
<p>Through enquiry with the FMOR Project team, we understand that the project was “de-prioritised” due to resourcing constraints. However, no audit trail can be provided to demonstrate this decision making. As resourcing prioritisation is constantly under review, and when required, discussed with Chief Digital and Information Officer and Senior Executive, this flexible and fluid nature of operation does not naturally lend itself to retaining supporting documentation. There is a risk that, if there are not effective governance processes in place for prioritising projects and allocating funds, public funding is being spent inefficiently and projects which are beneficial to organisational efficiency are not undertaken.</p> <p>A similar observation relating to the transparency of investment prioritisation decision making has been raised within the Budget Setting and Investment Prioritisation audit conducted by BDO. Further information relating to this issue can be found within the findings of the Budget Prioritisation report.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
The project scope may have changed without appropriate escalation.			<b>HIGH</b>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Review the processes and governance structures in place for allocating corporate support resources to projects being completed within Police Scotland. The formation of a Project Management Office (PMO) function could be valuable in providing organisation wide visibility over all projects and, in turn, how current resources can be best allocated to projects.	ACC Local Policing East	Management acknowledge the findings in this report.	29 February 2024
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p><b>PROPOSED FOR CLOSURE</b></p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland’s Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p>		ACC Local Policing East	N/A




## RECOMMENDATION STATUS

MANAGEMENT UPDATE		
<p><i>Continued</i></p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>		
BDO UPDATE JULY 2024	STATUS	
<p>This recommendation remains in progress. Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in 2024/25.</p>	<p><b>NOT IMPLEMENTED</b></p> 	




# RECOMMENDATION STATUS

<b>Project Review FMOR - 3.1 Tracking of Objectives and Benefits of the Project throughout its Lifecycle</b>			<b>TYPE</b>
<p>We have inspected the documents throughout the life cycle of the project. Sufficient documentation was provided for the Project initiation, Phase one, and Phase two stages to demonstrate appropriate approval being obtained from different boards and committees.</p> <p>It was confirmed by ACC Local Policing East that there was no formal demonstratable evidence for the project closure following existing Project workstreams being reallocated, despite the Formal Project Status FMOR had been granted by the Change Board. This means Project Close procedures (producing End Project Report and obtaining ultimate approval from Change Board) were not followed as required by the Stage Gate Framework. From inquiry with ACC Local Policing East, we understand that the root cause of this was due to lack of Corporate staff (i.e. Project manager and Business Analysis as per the original resourcing request) to manage the project. In addition, the project was subsumed into the Local Policing Service Delivery Programme and Enabling Policing for the Future project going forward.</p> <p>There is a risk that, if governance processes in place throughout the life cycle of a Project are not effective, projects will not be delivered and managed appropriately and are therefore unlikely to realise the benefits they were intended to deliver</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
The project scope may have changed without appropriate escalation.			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>Ensure that, in future projects, there is emphasis placed on the importance of tracking the progress made against defined objectives and benefits for projects. This includes an impact Assessment to be conducted at closure stage of the Project.</p> <p>Understand it is equally as important to consider the operational/non-financial benefits (in additional to financial benefits) of a project and to ensure that they are treated with a defined weighting and importance within the organisation</p>	ACC Local Policing East	Management acknowledge the findings in this report.	29 February 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland’s Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>	ACC Local Policing East	N/A
<b>BDO UPDATE JULY 2024</b>		<b>STATUS</b>
<p>This recommendation remains in progress. Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in 2024/25.</p>		<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Project Review FMOR - 4.1 Tracking Finance Impact of the Project throughout its Lifecycle</b>			<b>TYPE</b>
<p>Internal Audit confirmed with the Finance team that the FMOR project never reached the stage of doing a financial assessment of costs for each element. While the initial cost analysis of delivering and maintaining the project was approved by the Change Board at early project delivery stage, there was no formal tracking of actual spend against initial cost analysis.</p> <p>There is a risk that a projects costs could be deviating significantly from the initial agreed cost and due to a lack of tracking, this may not be identified. Tracking cost from an early stage of the project would allow Police Scotland to understand the full cost of a project, and when the project is closed, to analyse costs and benefits and how effective a use of public fund the project was.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
The project may not have achieved the expected benefits.			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
Ensure that, in future projects, financial information in captured from an early stage of the project, to understand the full cost of the project for effective monitoring and evaluation of the costs and benefits.	ACC Local Policing East	Management acknowledge the findings in this report.	29 February 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p><b>PROPOSED FOR CLOSURE</b></p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>		ACC Local Policing East	





# RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>This recommendation remains in progress. Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in 2024/25.</p>	<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Investment Prioritisation- 6.2 Budget Holder Finance Training - Refresher</b>			<b>TYPE</b>
<p>It is important that effective and regular budget training is provided to staff to ensure that staff are familiar with the budgeting process, financial priorities, and are able to discharge their responsibilities as budget holders effectively.</p> <p>Internal Audit identified that the Finance Team have developed an in-house training session for budget holders, finance for non-finance managers. The finance for non-finance training session has been presented on several occasions throughout 2022 and 2023, with attendance recorded on SCOPE.</p> <p>However, there is no mandatory requirements for staff to attend the course, with the responsibility for identifying suitable candidates for the training delegated to individual departments and business areas. In addition, there is no requirements for staff to attend the training as a refresher.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
There is a risk that budget holders are not being providing with regular and effective budget training, resulting in budget holders not discharging their responsibilities effectively.			LOW
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that Police Scotland consider the introduction of a mandatory refresh period, whereby staff are required to complete the training or supporting finance training again after an appropriate period of time has elapsed since they last completed finance training.	Head of Finance	We are actively reviewing the finance training provided to Chief Superintendents (budget holders) and will consider the mandatory nature as part of this review.	30 June 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>REMAINS IN PROGRESS</p> <p>New Target Date</p> <p>We have not been able to prioritise this action due to resources constrains in the Finance Business Partners team as a result of the recruitment freeze. Once the team is adequately staffed, we will aim to hold regular finance training courses (frequency still to be agreed) which would allow for a refresh of those who have previously attended or have missed it due to the timing of their appointment or promotion.</p>		Head of Finance	October 2024
<b>BDO UPDATE JULY 2024</b>			<b>STATUS</b>
Police Scotland have advised that they have been unable to address this recommendation due to resources constrains in the Finance Business Partners team. This recommendation will be classified as complete when we are provided with evidence of the training schedules and staff training dates.			<p>NOT IMPLEMENTED</p> 




# RECOMMENDATION STATUS

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






# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

<b>Electronic Data Retention and iVPD - 2.2 IVPD User Access Controls</b>			<b>TYPE</b>
<p>System access controls are essential to regulate who can view or use a system, and for ensuring that access rights are appropriate and up to date. iVPD general user access is managed by the Concern Hubs within the local divisions. This includes adding, removing and editing user access rights. Currently there is no central oversight or user access review undertaken for general iVPD user accounts.</p> <p>The Data Governance team distribute enhanced user and administration user account listings to local divisions on a quarterly basis as a prompt for the Concern Hubs to review and update the user access levels and remove access where required. However, internal audit noted that:</p> <ul style="list-style-type: none"> <li>• There is no requirement for a response to be provided to the Data Governance team to confirm that required actions have been completed.</li> <li>• Emails showing the distribution of the enhanced and administration user account listings are not maintained beyond the most recent quarter due to limits on data storage within user email accounts. Therefore, historic evidence that the controls were operating consistently is not available for review.</li> </ul>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that user access rights are not being effectively maintained resulting in inappropriate access to iVPD. Internal audit note that iVPD is only accessible through having access to the organisations single sign on infrastructure and therefore this mitigates the risk of leavers accessing the system upon leaving the organisation.</p>			<b>MEDIUM</b>
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that enhancements are made to the enhanced and administration user access review controls by requiring responses to be provided on the actions taken by the divisions, and for backup evidence to be saved down from emails to allow confirmation of the control occurring.	DCI NRAC & AP Policy	Management accepts the recommendation Achievable and to be implemented immediately for Enhanced and Administration user permissions.	30 June 2024





# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>New Target Date</p> <p>NRAC has met with Data Governance and assumed governance of this activity in its entirety but it will be several months until we have the evidence to show it has been discharged. We are bringing the current user permission governance under the complete control of NRAC to streamline the process and bring about greater oversight and governance.</p> <p>Move to Dec 2024 for Q3 review</p>	DCI NRAC & AP Policy	December 2024
BDO UPDATE JULY 2024		STATUS
<p>This recommendation remains in progress with a new target date of December 2024. Police Scotland have advised that NRAC have assumed control of this activity but that it will be some months until they are able to provide evidence of the discharge of the governance arrangements.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

Best Value Readiness			TYPE
<p>The Forward Plan established by the Head of Best Value to demonstrate how to achieve Operational Delivery as BAU by March 2024 is delayed without a clear view on the new timeline. Given the recruitment freeze, the Head of Best Value (BV) has not been able to recruit any permanent staff to fulfil the open positions within the BV team that he has presented to the Force Executive. Short-term resourcing solutions like deployment from a resourcing pool internally and external secondment were considered, but no suitable candidates were identified at the time of writing. During the review, BDO has identified that there is no clear pathway identified by Management on how to fulfil the required resources within the BV team after the recruitment freeze ends, or before. From reviewing all the documents provided by the management, there is no priority assigned to the resourcing requirement for the Best Value team internally.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>This lack of clear pathway identified by the management on how to resource the BV team could lead to operational challenges and may impact the team's ability to deliver on its objectives effectively. It's crucial that a detailed plan is developed to address this gap promptly.</p>			<b>HIGH</b>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>If additional resources are required to achieve an acceptable level of progress, then management should put a plan in place to identify and secure suitable candidates to ensure operational delivery can be carried out as planned.</p>	Head of Best Value	Accepted - As above, a case will be made to recruit team members. Dates will be revised for the existing plan.	30 June 2024
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>New target date</p> <p>Business case submitted for employment of experienced secondees July 2024- March 2025 on a part-time basis. Preparations for recruiting team members (including job evaluation) underway in expectation of recruitment pause being lifted in June.</p> <p>Moved to September 2024 for next quarter review.</p>		Head of Best Value	September 2024




# RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>Management have advised that a business case has been submitted for the employment of an experienced secondee on a part-time basis. This recommendation remains in progress with a new target date of September 2024 due to the ongoing recruitment processes.</p>	<p><b>BEING IMPLEMENTED</b></p> 



# RECOMMENDATION STATUS

<b>Grievance Process - 5.1 Grievance Procedure</b>			<b>TYPE</b>
<p>Policies and procedures provide staff with guidance on how to discharge their roles and responsibilities and are required to ensure consistency and mitigate the risk of knowledge being lost when staff leave an organisation.</p> <p>The organisation has a Grievance procedure in place, with an updated version in the consultation process at the time of the internal audit, and a range of supporting guides and toolkits in place to provide staff with guidance on the procedures to be followed.</p> <p>Internal Audit note that the procedure has clear guidance on the steps to be followed when initiating a grievance, managing a grievance, timescales and appeals. However, the following points have been noted:</p> <p>The aims, objectives and resulting success criteria in the previous and proposed grievance procedure are unclear, creating difficulty in being able to routinely monitor its fitness for purpose and that it is being implemented fairly and consistently. As a result, there is a risk of not being able to respond in a timely manner in making necessary improvements to the procedure itself, or to communication and training to support its implementation.</p> <p>There is also an opportunity to clearly record the required approvals for publishing the process document, including whether the SPA Board is required to provide oversight and approval. Due to the reputational and financial risk that grievance cases can pose to the organisation it is essential that the SPA Board have oversight, confidence and awareness of the grievance process in place, and effectiveness of that process, to discharge their role.</p> <p>The Grievance process outlines that there is a requirement for evidence relating to grievances to be maintained within the People Direct Portal. However, upon discussion with management it has been outlined that the People Direct Portal is not suitable for storing confidential grievance supporting documentation and that the system is not used for maintaining grievance case evidence.</p> <p>Supporting guides and toolkits will be required to be updated to reflect any material changes between the current and proposed grievance process once approved and implemented.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
There is a risk that the grievance procedure and supporting documents contains inaccurate information, in particular relating to people direct usage.			LOW
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that management, in line with good practice and its recent commitment in respect of policies more generally, include a section within the grievance procedure outlining its aims and objectives and success criteria, to enable monitoring of fitness for purpose in design and implementation and inform prompt action where issues are identified.	Head of Human Resources	<p>Management do not accept this recommendation.</p> <p>The aims and objectives of the procedure are set out within the procedure, however, not as explicit as 'aims' and 'objectives'.</p> <p>Section 1.1: What is this about? (Aims) This procedure is aimed at resolving workplace issues in a fair and respectful manner, as promptly as possible to prevent escalation and to eliminate discrimination.</p>	N/A




# RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>Section 1.3: Key points (Objectives) We will: do everything we can to resolve it as soon as possible; offer mediation from the outset and at all stages of the procedure; etc.</p> <p>This currently mirrors the other P&amp;D procedures template.</p> <p>Our procedures are developed to ensure clear language is used and our simplified approach means we only provide colleagues with easy to find and relevant information. We do not include all organisational responsibilities such as reporting to SPA within our procedures. As part of our improved performance reporting, we will consider success criteria. However, we will not document this within the procedures. This simplified approach has received positive feedback from the workforce.</p>	
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>Management does not accept this recommendation.</p> <p>The aims and objectives of the procedure are set out within the procedure, however, not as explicit as 'aims' and 'objectives'.</p> <p>Section 1.1: What is this about? (Aims) This procedure is aimed at resolving workplace issues in a fair and respectful manner, as promptly as possible to prevent escalation and to eliminate discrimination.</p> <p>Section 1.3: Key points (Objectives) We will: do everything we can to resolve it as soon as possible; offer mediation from the outset and at all stages of the procedure; etc.</p> <p>This currently mirrors the other P&amp;D procedures template. Our procedures are developed to ensure clear language is used and our simplified approach means we only provide colleagues with easy to find and relevant information. We do not include all organisational responsibilities such as reporting to SPA within our procedures. As part of our improved performance reporting, we will consider success criteria. However, we will not document this within the procedures. This simplified approach has received positive feedback from the workforce.</p>		Head of Human Resources	N/A






# RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
Per their original management response, Police Scotland do not accept this recommendation. We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk.	NOT IMPLEMENTED 




# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

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

# STATUS OF SPA FORENSIC SERVICES RECOMMENDATIONS




# RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that in coordination with the Police Scotland Business Continuity team, training for staff identified as part of the Business Continuity Management Response structure is undertaken to ensure that role holders are aware of key Business Continuity information, their roles and responsibilities and how to manage Business Continuity within their function. Further to this, the training should be refreshed on a regular basis. We also recommend that as part of onboarding for any staff newly assigned Business Continuity responsibilities that they undertake the training.	Head of Forensic Infrastructure & Support	Forensic Services will engage with Police Scotland Business Continuity Team to scope training available and schedule a programme for relevant staff.	30/06/2022
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>Business continuity planning continues to be a fundamental part of Forensic Services business.</p> <p>An input on business continuity was provided to Capability Team Managers during the recent recruitment activity.</p> <p>FS Business Continuity Plan is shared with staff with evidence to show when staff have read and understood this document.</p> <p>Evidence submitted:</p> <ul style="list-style-type: none"> <li>* Induction materials (including BCP element)</li> <li>* FS Business Continuity Plan</li> <li>* FS-XF-0054 document transmittal note</li> </ul>		Head of Forensic Infrastructure & Support	30 September 2024




## RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>This recommendation is in progress. BDO received an acknowledgment document proving that the Business Continuity Policy has been read by the staff. This recommendation will be marked as complete when training for current and onboarding staff, as identified in the Business Continuity Management Policy, is undertaken. We will also require evidence that the training is scheduled to be refreshed on a regular basis.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Forensic Services has engaged with Digital Division regarding the development of the Digital Division Disaster Recovery Strategy and Plan which will scope technologies and resilience. This work is under the control and management of Digital Division. Forensic Services continue to liaise with Digital regarding support and recovery for Forensic Services applications. TEMP-NO-0199 controlled in FS Management System.</p> <p>It should be noted that not all the key FS systems have support from Digital Division - support for some key systems are provided by the manufacturers, as they have the expertise to provide best support.</p> <p>Evidence submitted:</p> <ul style="list-style-type: none"> <li>* Copy of TEMP-NO-0199 (Forensic Services ICT System and Applications Recovery Time Objectives)</li> <li>* Contact details for Digital Division Rep</li> <li>* Summary of service provided by Digital Division, experience etc</li> </ul>	<p>Digital Division (Supported by Head of Forensic Infrastructure &amp; Support)</p>	<p>30 September 2024</p>
BDO UPDATE JULY 2024		STATUS
<p>This recommendation is in progress. BDO received the Forensic Services ICT System and Applications Recovery Time Objectives along with a summary of service provided by Digital Division. Full implementation will be confirmed when a formal process is established to ensure all technology-related recovery expectations are reviewed against the Digital Division's resilience and recovery capabilities to assess feasibility.</p>		<p><b>BEING IMPLEMENTED</b></p> 






# RECOMMENDATION STATUS

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





# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Forensic Services is going through a transformational change programme, which includes cultural and structural change. Replacing the existing Evidence Management System (EMS) with a Core Operating System (COS) is vitally important to realising efficiencies. It is believed that Radio Frequency Identification (RFID) would provide improved traceability in relation to casefiles. As such, business cases for these two systems are being developed and market testing is being explored.</p> <p>Evidence submitted:</p> <p>The introduction of the Core Operating Solution is likely to be * Copy of slide pack from Change Programme Board (slide 11 gives update on COS and slide 16 details financial aspects) * Copy of Update re RFID Capital Expenditure (RFID is item 8)</p> <p>Please note: Forensic Services did NOT accept this recommendation as the resource required versus risk makes this prohibitive, See attached Azets report.</p> <p>Action proposed is fit for purpose in the longer term.</p>	Head of Forensic Infrastructure & Support	30 September 2024
<b>BDO UPDATE JULY 2024</b>		<b>STATUS</b>
<p>This recommendation is in progress. FS advised that they do not believe a full reconciliation of files would be proportionate or value adding; however, they are replacing the Evidence Management System with a Core Operating System which, along with RFID is believed would improve efficiency and traceability. This recommendation will be marked as complete when the asset management solution is implemented and meets the functionality required by the original recommendation.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

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




# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - DATA SECURITY</b>			<b>TYPE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
<b>PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We also recommend that investigations into missing casefiles are completed in a more effective and efficient manner. There should also be regular reporting through Information Management channels of the number of missing casefiles, their current status, outcome, and any planned improvement actions.	Head of Forensic Infrastructure & Support	Forensics will seek to ensure that if there are missing casefiles that investigations are closed in a timely manner.	31/10/2023
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>All NCs/CAPAs generated in FS are the focus of improvement measures to ensure these are completed timeously. The Information Management metrics are reported to the FS SMT monthly as part of the Assurance reporting by the Head of Quality &amp; Assurance.</p> <p>Evidence submitted:</p> <ul style="list-style-type: none"> <li>* FS-QUA-0028 - Management of Information Security Non-Conformity</li> <li>- Copy of Q&amp;A example report</li> <li>- Relevant page of Quality Improvement Plan - key objective of FS plan for 2024/2025</li> </ul>		Head of Forensic Infrastructure & Support	30 September 2024





## RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>This recommendation has not been implemented. BDO obtained a copy of the Information Security Non-Conformity Policy which states that where there is a suspected non-conformance, staff must inform Line Management immediately and raise a non-conformance on Q-Pulse; the Quality Team is then responsible for processing and escalating the non-conformance. A meeting is to be held to investigate and there is a set agenda and required attendees listed. Further meetings are to be held as required. We were also provided with an example of a report which is presented monthly to the SMT by the Head of Quality and Assurance which includes a bar graph of the number of non-conformances open and passed their due date.</p> <p>Whilst the evidence provided shows that there is some reporting on the non-conformances and that the investigation process has been captured in the Information Security Non-Conformity Policy; the monthly reporting does not contain sufficient detail to update on the management of missing casefiles as required by the original recommendation. This recommendation will be marked as fully implemented when we have been provided with evidence that reporting includes the number of missing casefiles, their current status, outcome and any planned improvement actions.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - DATA SECURITY</b>			<b>TYPE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
<b>PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
Forensic Services should evaluate the merits of implementing an asset management-type solution that allows an inventory of casefiles to be managed and which electronically records all movements in files from storage (potentially using barcode technology) and ensure that all movements can be attributed to a named individual/ location.  Management should evaluate whether this can be achieved with the current EMS.	Head of Forensic Infrastructure & Support	Medium-term action: asset management solution  As part of the current infrastructure review, we are seeking to introduce an RFID system to ensure that case files can be tracked and monitored electronically which should enable greater visibility and control. Progress will be subject to the completion of a business case and funding	30/04/2023
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
As stated previously, FS is keen to introduce and RFID system to improve traceability of casefiles (the system can be used to track productions too),  Evidence submitted: - See evidence for recommendation no. 8.		Head of Forensic Infrastructure & Support	30 September 2024
<b>BDO UPDATE JULY 2024</b>			<b>STATUS</b>
This recommendation has not been implemented. FS indicated their intention to introduce a system to improve traceability of case files. Full implementation will be confirmed upon receipt of evidence that the asset management solution is implemented and meets the original recommendation's requirements.			BEING IMPLEMENTED 




# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - DATA SECURITY</b>			<b>TYPE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
<b>PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that a formal schedule of awareness raising activities on secure management and handling of physical casefiles is developed and implemented. This should be achieved through activities such as regular email reminders, seminars and/or workshops, as well as posters highlighting to staff the importance of compliance with procedures.	Head of Forensic Infrastructure & Support	We will work with our colleagues at SPA Information Management to introduce a workshop and learning experience which will cover the handling of case files. We will also introduce frequent reminders to all staff at Forensic Services covering this subject.	31/10/2023
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>Information Security/GDPR training is carried out by Moodle package - all staff are required to complete the training. This is monitored and reported to Senior Management.</p> <p>FS follow the SPA policy on storage and handling of physical items.</p> <p>Evidence submitted:</p> <ul style="list-style-type: none"> <li>* Example of a reminder which was issued to Forensic Services in Dec 2022.</li> <li>* Moodle update (Information Security / GDPR)</li> <li>* Completion list - Information Security / GDPR) Moodle</li> <li>* Information Management NCs and internal audit actions outstanding are routinely monitored and reported to SMT.</li> </ul> <p>Example data from report included.</p> <ul style="list-style-type: none"> <li>* SPA Information Management Policy</li> <li>* Email to SPA regarding monitoring of compliance to Moodle.</li> </ul> <p>- SPA Information Security policy document transmittal note</p>		Head of Forensic Infrastructure & Support	30 September 2024








## RECOMMENDATION STATUS

BDO UPDATE JULY 2024	STATUS
<p>This recommendation is in the process of being implemented. We were provided with GDPR training materials which are required to be completed by all staff; however, this training does not clearly cover secure handling of physical casefiles - in relation to records management it states "Should hard copy information need to be transported to another location please contact Information Management who will provide guidance." This recommendation will be marked as complete once we have been provided with evidence that awareness raising activities around the handling of physical casefiles have taken place, whether that be formal training, email reminders, posters, workshops etc.</p>	<p><b>BEING IMPLEMENTED</b></p> 





## APPENDIX II: DEFINITIONS

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

### BDO RECOMMENDATION SIGNIFICANCE

<b>HIGH</b>	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.
<b>MEDIUM</b>	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.
<b>LOW</b>	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.
<b>ADVISORY</b>	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



## APPENDIX II: DEFINITIONS

### PREVIOUS INTERNAL AUDITOR FORENSICS RECOMMENDATION SIGNIFICANCE

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



## APPENDIX III: COLLEAGUES INTERVIEWED

### COLLEAGUES INTERVIEWED

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

Donna Adam	Audit Manager
Melissa Milligan	Audit Management Officer

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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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