

Meeting	Audit, Risk and Assurance Committee
Date	6 May 2020
Location	Tele-conference
Title of Paper	Audit Risk and Assurance Committee
Presented By	Jane Ryder, Committee Chair
Recommendation to Members	For Discussion
Appendix Attached	No

PURPOSE

The purpose of the report is to provide Members with an overview of the Committee approach to Covid-19.

The Audit Risk and Assurance Committee (previously the Audit Committee) is a standing committee, established in line with the SPFM, whose role is to critically examine and provide assurance to the Board and the Accountable Officer that appropriate governance structures are in place, operating an effective system of internal controls and risk management.

- 2 The SPA has in place a Risk framework and at the Board meeting in February the Board approved a Strategic Risk Register. Although COVID19 was not at that stage a specific risk, the implications of COVID19 are entirely consistent with the Risk Register, particularly in relation to issues of public trust and confidence. As a matter of good practice and process the ARAC will consider the overall risk position at its meeting on 6 May. However, given the importance of COVID19, the SPA Board has direct oversight of the COVID19 position, and SPA and Police Scotland are working collectively and separately to address key risks and effective mitigation. Other SPA Committee reports indicate where issues are being addressed in detail. Some aspects of business may be referred to ARAC, particularly if there are concerns about due process, whether following existing or any extraordinary processes which have been introduced to address COVID19.
- 3 Normal business of the ARAC at this time of year would include oversight of the preparation of the Annual Report and Accounts. COVID19 impacts on the final month under review but for reporting purposes the major impact will fall within the 2020/21 Accounts. For 2019/ 20 annual reporting, the intention is to proceed to the normal timetable as far as possible, which would see the Annual Report and Accounts being formally considered by the Board in September 2020 and then laid before the Scottish Parliament. While the intention of all involved is to keep to this timetable, it may be affected by external factors, including the COVID19 impact on the availability of staff and auditors.
- 4 Throughout the year ARAC normally considers a number of reports from internal auditors Scott Moncreiff as scoped in an Annual Internal Audit Plan. The 2020/21 Plan was approved by the Board in March 2020 and was intended to be relatively flexible. This will allow the commissioning of any new reports by way formal assurance, or the commissioning of consultancy support for Police Scotland which sits outside the Internal Audit Plan. While we would wish to keep to that original work plan in respect of identified reports, we anticipate a degree of slippage owing to demands within Police Scotland in particular.

- 5 We also normally consider progress in respect of other reports, principally HMICS. However HMICS has suspended routine inspections for the present so we do not anticipate further reports from HMICS until at least the end of the year.

RECOMMENDATIONS

Members are invited to discuss the content of this paper.