



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>20 November 2024</b>
<b>Location</b>	<b>Video-conference</b>
<b>Title of Paper</b>	<b>SPA Audit and Improvement Recommendations Update</b>
<b>Presented By</b>	<b>John McNellis, Head of Finance, Audit and Risk</b>
<b>Recommendation to Members</b>	<b>For consultation</b>
<b>Appendix Attached</b>	<b>Appendix A – SPA Corporate Strategy Progress Appendix B - SPA audit and inspection recommendations Appendix C – Disputed Internal Audit Recommendations</b>

**PURPOSE**

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on:

- progress against the SPA Corporate Strategy for 2024/25;
- open recommendations from all SPA corporate audit and inspection activity; and
- internal audit recommendations that Police Scotland and BDO are unable to reach a mutually agreed assessment if should be closed.

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

## 1. BACKGROUND

- 1.1 The SPA Corporate Strategy 2023-26 and supporting Implementation Plan was approved by the Board in March 2023. The 2024-25 Delivery Plan underpins the Strategy with 15 activities and 48 actions tracked to support performance reporting.
- 1.2 Progress against completion of the corporate strategy is reported to ARAC on a quarterly basis.
- 1.3 Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through an action tracking software tool called 4Action.
- 1.4 In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.

## 2. FURTHER DETAIL ON THE REPORT TOPIC

### Corporate strategy progress (Appendix A)

- 2.1 A total of 241 milestones have been identified throughout 2024/25 that enable tracking towards delivery of the 15 activities and 48 actions.
- 2.2 In Q2 2024/25, 47 corporate strategy milestones were due to be achieved; 35 of these milestones were achieved (75%). Re-profiled work and a forward look are summarised in Appendix A.

### Audit & inspections recommendations progress (Appendix B)

- 2.3 Below is a summary of changes since the last report to ARAC:-
  - One recommendations closed from the HMICS Toxicology Assurance Review.
- 2.5 17 areas for development (AFD's) were identified by HMICS in their Strategic review of the Scottish Police Authority published June 2024. A mapping exercise was completed aligning the AFD's against the annual delivery plan. The outcome of this mapping exercise has been reported to the SPA Senior Leadership Team. Progress updates will be reported to the Heads of Service to ensure there is appropriate focus on addressing the identified AFDs. Assessment against delivery of the AFD's will be completed, integral

to the year-end assessment of the delivery plan, and reported to ARAC.

Disputed Internal Audit Recommendations (Appendix C)

- 2.6 Police Scotland currently have approximately 90 open internal audit recommendations. BDO have a robust approach to discharge of recommendations.
- 2.7 There are currently seven recommendations where Police Scotland are suggesting the recommendation should be discharged and after consideration BDO have not accepted that the recommendation has been addressed or closed. This position is further complicated in that some of these recommendations were made by the previous auditors, so BDO do not have the detailed knowledge gained from completing the audit.
- 2.8 This issue was raised at a previous meeting of the ARAC where Authority staff agreed to implement a process to consider and respond to this situation. In agreeing to a process, the Authority also sets out expectations that Police Scotland should endeavour to address all agreed audit recommendations. Where there is disagreement with the internal auditor the service should seek to work to reach an agreed resolution that addresses the original finding and risks. In particular we recognise that findings may be addressed in a different way, so long as the original risk is addressed.
- 2.9 As a final step, after all steps to resolve the issues have been exhausted a case may be made to the Accountable Officer to consider. The Accountable Officer is ultimately responsible for the systems of internal control across the police service and should be provided with assurance that internal audit findings have been appropriately addressed.
- 2.10 The process is:
- a. Where any service is unable to resolve a recommendation with internal audit they approach the SPA audit and risk team to escalate.
  - b. SPA staff review making sure all relevant information is available and develop proposal.
  - c. Proposal provided to Accountable Officer for consideration.
  - d. Accountable Officer reviews proposal and makes a decision.

e. Output is presented to ARAC for information and assurance over the process and controls.

2.11 The above process has been followed for each of the seven recommendations. The final direction of the Accountable Officer is included at **Appendix C**.

2.12 Of the seven recommendation, three low risk recommendations have been closed and four (high / medium risk) recommendations remain open. The SPA has outlined what is required to close the finding and staff will continue to discuss with Police Scotland.

### **3. FINANCIAL IMPLICATIONS**

3.1 There are no specific financial implications from this report, however, the implementation of some actions are likely to require financial resources.

### **4. PERSONNEL IMPLICATIONS**

2.11 There are no specific personnel implications associated with this paper.

### **5. LEGAL IMPLICATIONS**

5.1 There are no specific legal implications associated with this paper.

### **6. REPUTATIONAL IMPLICATIONS**

6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness with which the recommendations are addressed.

### **7. SOCIAL IMPLICATIONS**

7.1 There are no social implications associated with this paper.

### **8. COMMUNITY IMPACT**

8.1 There are no community impact implications associated with this paper.

### **9. EQUALITIES IMPLICATIONS**

9.1 There are no equality implications associated with this paper.

### **10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this paper.

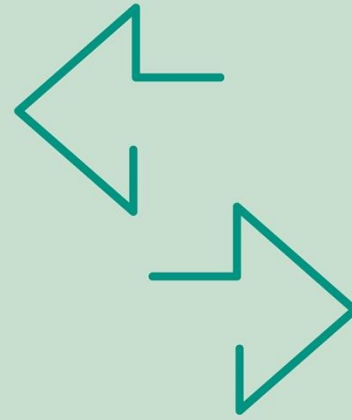
## **RECOMMENDATIONS**

Members are requested to note the updates provided.



# SPA Corporate Strategy 2023-2026

Progress summary Q2 2024-25



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ÙGH DARRAS POILIS NA H-ALBA

# SPA Corporate Strategy – progress summary

## Background

The [Corporate Strategy for 2023-26](#) sets out the role and responsibilities of the Scottish Police Authority, the outcomes we seek to achieve, and high-level activities designed to achieve them.

An Annual Delivery Plan underpins the strategy, with activity tracked to support performance reporting. Specific milestones and measures are developed and monitored by the corporate team.

The Delivery Plan for 2024-25 reflects key priorities for the Authority as well as critical areas of business.

This update reflects delivery during the quarter one reporting period. The underlying detail is monitored by the Chief Executive and Extended Leadership Team (ELT).

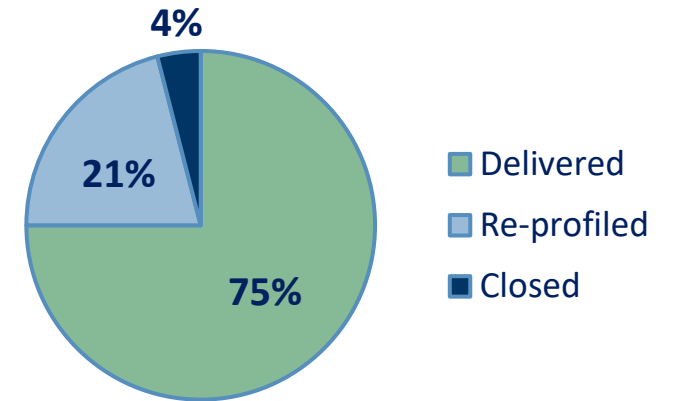
## Outcomes and activity

Outcome	Activities	Actions
1. Communities	4	16
2. Collaboration	3	7
3. Resourcing	2	5
4. Workforce	3	12
5. Learning	3	8

The Corporate Strategy sets out the outcomes we seek to achieve under the five high-level headings above.

The 2024-25 Delivery Plan underpins the Strategy with **15 activities and 48 actions** tracked to support performance reporting.

## Delivery in Q2 (actual vs planned)



- 75 per cent of Q2 milestones were delivered in quarter as planned.
- Highlights, re-profiled work and a forward look are summarised by outcome on pages 3-4.
- Re-profiled work refers to activities and milestones which have been revised in year – such as updating the expected delivery date or expected output of the activity.

# SPA Corporate Strategy – progress summary

## Outcome 1 - Communities

### Highlights

Public briefings on Taser and Remotely Piloted Aircraft Systems (Drones) were updated and published. These provide an updated overview of their use in policing and summarise oversight and scrutiny of Police Scotland's use of each.

### Re-profiled work

Refresh of engagement strategy re-phased to Q2 24-25 to consider insights from HMICS review – further re-phased due to resourcing issues in External Relations team - to Q3 24-25.

Series of workforce related briefings covering culture, misconduct and other issues delayed due to capacity issues although some aspects captured in Complaints and Conduct Annual Report – to Q4 24-25.

Policy for Authority staff on social media use was delayed to Q2 24-25 and is now carried over due to resourcing issues in External Relations team – to 2025-26.

### Forward look

Public briefing on Anti-social behaviour re-phased to align with ASB awareness week, which has been rescheduled

## Outcome 2 - Collaboration

### Highlight

Annual plan set on key stakeholder input to board and committee meetings, including input from COSLA, National Crime Agency, British Transport Police and planned input from HMICS.

### Re-profiled work

Nothing to note.

### Forward look

No issues identified.

## Outcome 3 - Resourcing

### Highlight

Developed briefing system for members on key programmes and projects to embed the Authority's approach to overseeing change, transformation and improvement in policing.

### Re-profiled work

Nothing to note.

### Forward look

No issues identified.



# SPA Corporate Strategy – progress summary

## Outcome 4 - Workforce

### Highlight

Delivered annual update and assessment on the effectiveness of whistleblowing arrangements within the Scottish Police Authority to the Audit Risk and Assurance Committee on 15 August 2024.

### Re-profiled work

Work with Police Scotland/Trade Unions on development of Working Together Protocol is re-phased as work is ongoing, however improvements in JNCC made - to Q4 24-25.

Lead on officer and staff pay negotiations 24-25 re-phased as formal offer made early in October 24 - to Q3 24-25.

New member induction programme is re-phased as remaining two of nine induction sessions still to be delivered - to Q3 24-25.

Lead on development and delivery of updated Code of Conduct re-phased to allow for Police (Ethics, Conduct and Scrutiny) (Scotland) Bill changes and stakeholder consultation - to Q4 24-25.

### Forward look

No issues identified.

## Outcome 5 - Learning

### Highlight

Delivered SPA approach and reporting on Community Empowerment.

### Re-profiled work

Work with Police Scotland's Graphics team to update the Authority's corporate branding in line with accessibility requirements; and update branding guidelines and associated templates re-phased due to resourcing issues in External Relations team - to Q3 24-25.

### Forward look

No issues identified.

## Summary

- **21 per cent** of planned work was re-profiled, reflecting revised timescales/output for these areas of work.

**90 per cent** of quarter two work re-profiled is expected to be delivered in-year. One communications related milestone carried over to 2025-26 to reflect resourcing issues in the External Relations team.

The Annual Delivery Plan and underlying team plans have been updated to reflect re-profiled work and revised timescales. This will be monitored through team plans and corporate reporting to ELT.

- **4 per cent** of quarter two milestones were closed, i.e. no longer required, superseded or not business critical.

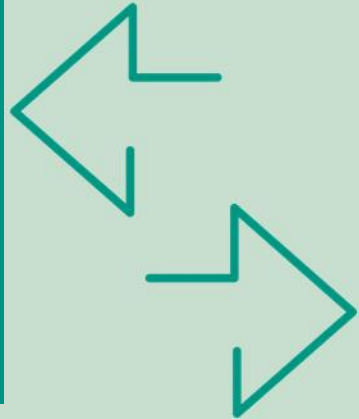
Public briefings on COP26 Public Attitudes survey and Mobile Working were agreed no longer required.

- Nil actions/milestones added.

# Appendix B

## SPA audit and inspection recommendations update

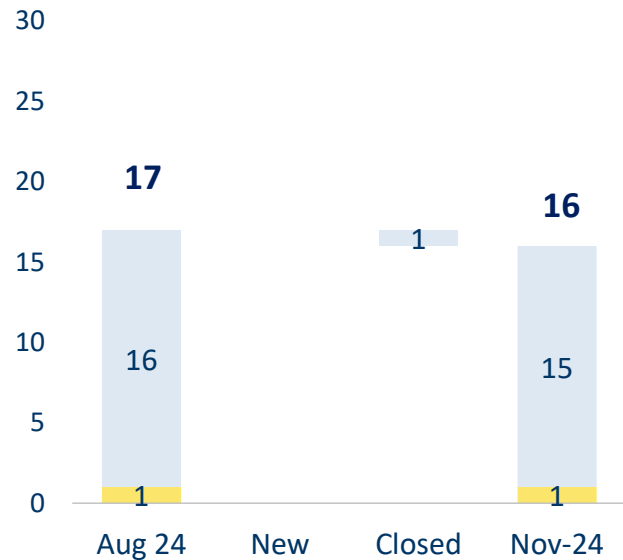
November 2024



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# SPA audit and inspection dashboard

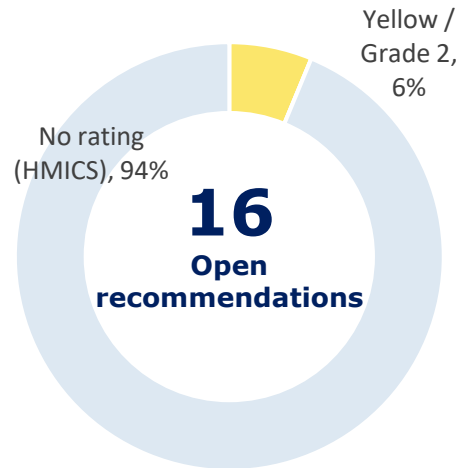
## Progress update (no of recommendations)



- Red / Grade 4
- Amber / Grade 3
- Yellow / Grade 2
- Green / Grade 1
- No rating

- One recommendation has been closed.
- The next page provides further detail of the SPA's tracking of actions against their agreed completion date.

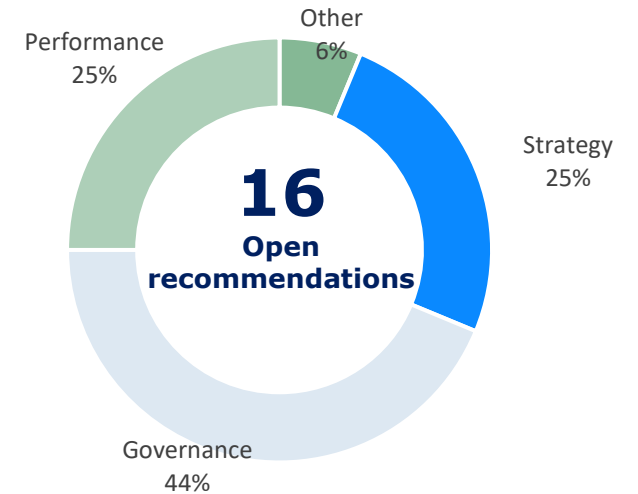
## RAG analysis



Note: the recommendations without a rating are from HMICS. HMICS and Audit Scotland do not rate their recommendations.

- The biggest proportion of recommendations are actions are from HMICS
- There is one open ICO recommendations graded as a yellow, reasonable level of assurance

## Identified theme



- All audit and inspection recommendations are recorded on **4Action**.
- This allows SPA to review and identify themes across reports and inspection bodies which may help our analysis and continuous improvement.
- Governance accounts for the largest proportion of improvement actions (44%). Current open recommendations have primarily arisen from HMICS reports.

# Further detail on progress

## Movement since previous ARAC report

	Aug 24	New	Complete	Oct 24
Internal Audit	-	-	-	0
Audit Scotland	0	-	-	0
HMICS	16	-	-1	15
ICO	1	-	-	1
<b>Total</b>	<b>17</b>	<b>-</b>	<b>-1</b>	<b>16</b>

## Actions completed and outstanding

	Actions completed (since Aug 24)	Actions outstanding (Oct 24)	Actions outstanding:	
			On target	Overdue
Internal Audit	-	-	-	-
Audit Scotland	-	-	-	-
HMICS	1	15	15	-
ICO	-	1	1	-
<b>Total</b>	<b>1</b>	<b>16</b>	<b>16</b>	<b>-</b>

### New actions

- There has been no new actions allocated to SPA Corporate since the update provided to ARAC in August.
- Recommendations relating to the internal audit of risk management will be added for the next iteration of reporting to ARAC.

### Closed actions

- One HMICS recommendations from the Assurance Review of SPA Toxicology have been closed.
- Moving forward the SPA is aiming to seek to close the HMICS recommendation relating to the thematic inspection of the SPA.

Appendix C – Disputed Internal Audit Recommendations

#	Rating	Audit completed	Original due date	Recommendation	Current position and proposal	Conclusion
<p><b>ICT Service Delivery</b></p> <p>3.1 Demand Planning and Prioritisation</p>	High	May 22	Dec 22	<p>Digital Division, in collaboration with senior stakeholders in the organisation, develops and implements formal processes through which resource demands are collated and prioritised.</p> <p>Formal criteria should be developed to allow a consistent approach to prioritisation of demand over a rolling 12-18 month period.</p>	<p><b>BDO Position: -</b> Police Scotland provided a documented proposal to discharge this recommendation due to risk acceptance. 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. 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. PS did not provide evidence that there is a formal prioritisation process with clearly defined criteria.</p> <p><b>Police Scotland Position: -</b> The evidence provided includes setting up a digital board which provides oversight and governance over demands (has met twice). Three PS risks also cover demand.</p> <p><b>SPA Position: -</b> SPA staff have been engaging with digital division but do not have evidence of the original finding / recommendation being addressed. This recommendation has been highlighted at previous ARAC when the indication was that the recommendation should remain open.</p>	<p><b>Open</b></p> <p>Recommendation should remain open until there is an implemented process for collating and prioritisation demands for digital division</p>

#	Rating	Audit completed	Original due date	Recommendation	Current position and proposal	Conclusion
<p><b>ICT Service Delivery</b></p> <p>4.1 Resource Planning</p>	<p>High</p>	<p>May 22</p>	<p>Dec 22</p>	<p>We also recommend that Digital Division documents skills across the teams and use this information in support of a skills gap analysis.</p> <p>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><b>BDO Position: -</b>                      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 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><b>Police Scotland Position: -</b>                      PS have noted that there are processes in place to identify and address over or under staffing. Skills Gap Analysis continues to be developed across the different teams. PS expect that this is complete by the end of Q2. Digital Board will support all strands of resource planning.</p> <p><b>SPA Position: -</b>                      Links with recommendation 3.1                      Process to decide how to allocate the resources and scenario plan / implement based on resources available is required. This could be achieved through an electronic system or an alternative manual process.                      Skills matrix is required.</p>	<p><b>Open</b></p> <p>Recommendation should remain open until there is a skills matrix in place that supports resource allocation, prioritisation and training requirements.</p>

#	Rating	Audit completed	Original due date	Recommendation	Current position and proposal	Conclusion
<p><b>Electronic Data Retention and iVPD</b></p> <p>Finding 2 Mandatory Training Completion Rate (100%)</p> <p><i>Management did not accept the original recommendation</i></p>	Med	Apr 24	n/a	<p>We recommend that to align with best practice that a mandatory training target completion rate of 100% should be introduced, and that staff who have not completed mandatory training in line with the set target rate should have user access to the network restricted.</p>	<p><b>BDO Position: -</b> 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>Police Scotland Position: -</b> The turnover of officers and staff, sickness and other long-term absences have been taken into account in setting and achieving the current target. Restriction of access to the network for those not completing the annual refresher training would directly impact the Force’s operational capabilities. Police Scotland will continue to monitor and drive compliance with the target of 80% completion for the annual refresher training.</p> <p><b>SPA Position: -</b> PS should consider the use of “mandatory” which infers that training must be undertaken to complete a role. In some cases essential or desirable would be more appropriate. Training defined as mandatory should be 100% of available staff i.e. those not on long term sick, maternity leave etc. SPA concurs with BDO the target should be 100% completion for all current available staff/officers (i.e. excluding those on long term periods of absence).</p>	<p><b>Open</b></p> <p>Recommendation should remain open until Police Scotland can evidence that all available staff have completed the training.</p>

#	Rating	Audit completed	Original due date	Recommendation	Current position and proposal	Conclusion
<p><b>Electronic Data Retention and iVPD</b></p> <p>5.1 Resource for Information Sharing Agreements</p> <p><i>Management did not accept the original recommendation</i></p>	Med	Apr 24	n/a	<p>At the time of the audit the organisation does not have information sharing agreements in place for all third-parties that concern reports are shared with.</p> <p>We recommend that resource is allocated to escalate the speed in addressing the information sharing agreement gaps.</p>	<p><b>BDO Position: -</b> PS 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.</p> <p><b>Police Scotland Position: -</b> In the current resource climate, it is not feasible to increase resources within Information Assurance and in wider Divisions and Departments to service completion of ISAs. Information Assurance will however bring forward alternative proposals to facilitate demonstrable legislative compliance during 2024.</p> <p><b>SPA Position: -</b> The original management response stated "Assurance will however bring forward alternative proposals to facilitate demonstrable legislative compliance during 2024". There is no evidence of the risk associated with the recommendation being addressed.</p>	<p><b>Open</b></p> <p>Recommendation should remain open until the data sharing agreements are in place or the alternative proposals are implemented with BDO being content they address the original risk.</p>



#	Rating	Audit completed	Original due date	Recommendation	Current position and proposal	Conclusion
<p><b>Ill Health Retirements &amp; Injury</b></p> <p>6.1 Ill Health Retirement and Injury on Duty OD SOP</p>	Low	Nov 23	Apr 24	The IHR and IoD 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.	<p><b>BDO Position: -</b> 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><b>Police Scotland Position: -</b> 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".</p> <p><b>SPA Position: -</b> Low risk associated with the finding and use of guidance document addresses the recommendation.</p>	<p><b>Close</b></p> <p>Recommendation to be closed as discharged</p>
<p><b>Grievance Process</b></p> <p>5.1 Grievance Procedure</p> <p><i>Management did not accept the original recommendation</i></p>	Low	May 24	n/a	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	<p><b>BDO Position: -</b> 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>Police Scotland Position: -</b> Grievance procedure mirrors the other P&amp;D procedures template.</p> <p><b>SPA Position: -</b> PS have advised aims and objectives are covered although not named as such. Procedures do not include success criteria This is consistent with standard contents of P&amp;D procedures</p>	<p><b>Close</b></p> <p>Due to minimal risk recommendation to be closed as discharged</p>

#	Rating	Audit completed	Original due date	Recommendation	Current position and proposal	Conclusion
				where issues are identified		
<p><b>Grievance Process</b></p> <p>5.2 Grievance Procedure Approval</p> <p><i>Management <u>did not</u> accept the original recommendation</i></p>	Low	May 24	n/a	<p>We recommend that the grievance procedure review and approval process is documented, and that consideration is provided to include SPA Board or sub-Committee approval or oversight within the process.</p>	<p><b>BDO Position: -</b> We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk.</p> <p><b>Police Scotland Position: -</b> 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. 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). Policies are owned by the Scottish Police Authority and can only be amended through presentation to committee. Early engagement/feedback to SPA may be more suitable with certain procedures to allow for collaborative discussion/transparency.</p> <p><b>SPA Position: -</b> There is a robust process in place for policies including sharing with JNCC Policies and Procedures subgroup. The Authority's corporate governance framework does not require the approval of HR related policies by committees. This is outside of the remit of the Authority.</p>	<p><b>Close</b></p> <p>Recommendation to be closed as discharged</p>

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