



Agenda Item 5.1

Meeting	Audit, Risk and Assurance Committee
Date	15 August 2024
Location	Virtual
Title of Paper	Committee Priorities and Outcomes
Presented By	Mary Pitcaithly, Committee Chair
Recommendation to Members	For Discussion
Appendix Attached	Yes – committee priorities and outcomes report

PURPOSE

This paper provides reflections on areas of committee focus over 2023/24 and outlines priority area of focus and target outcomes for the period 2024-2026.

1. Background and Context

- 1.1. A summary of key business is reported to the Authority board after each committee meeting, ensuring that key areas of assurance and any issues of concern are highlighted for awareness across the Authority membership, and that achievements are noted and celebrated.
- 1.2. In line with the Authority's approach to continuous improvement in committee effectiveness and governance the Authority chair, Martyn Evans, requested that each committee chair identify priority areas of focus and target outcomes that they would take responsibility for driving progress on through governance and committee oversight.

2. Committee Priorities and Outcomes

- 2.1. Appended to this report is a summary document which outlines reflections of the work of the committee over the last year as well as detailing the three main areas of focus I feel are critical to the success of the committee and the three target outcomes which will be key to delivery of audit, risk and assurance going forward.

3. FINANCIAL IMPLICATIONS

- 3.1. There are no direct financial implications in this report.

4. PERSONNEL IMPLICATIONS

- 4.1. There are no direct personnel implications in this report.

5. LEGAL IMPLICATIONS

- 5.1. There are no direct legal implications in this report.

6. REPUTATIONAL IMPLICATIONS

- 6.1. This report evidences committee scrutiny, challenge and support with a focus on driving continuous improvement.

7. SOCIAL IMPLICATIONS

- 7.1. There are no direct social implications in this report.

8. COMMUNITY IMPACT

8.1. There are no direct community implications in this report.

9. EQUALITIES IMPLICATIONS

9.1. There are no direct equalities implications in this report.

10. ENVIRONMENT IMPLICATIONS

10.1. There are no direct environment implications in this report.

RECOMMENDATIONS

Members are invited to discuss the content of this report.

Audit, Risk & Assurance Committee

2023-24 Reflections

Committee activity




meetings held during the year

Papers presented


	Public	Private	
Jun 2023	13	6	68%
Aug 2023	11	6	65%
Sep 2023	2	0	0%
Nov 2023	9	6	60%
Feb 2024	10	4	71%

Main areas of focus and assurance sought




Risk Management

- Focus on appetite and tolerance
- Introduction of Forensic Services risk reporting to ARAC




Internal Audit

- Internal audit plan
- 8 Internal Audit Reports
- Internal Audit Opinion



Recommendation Tracking

- Realistic timescales
- Prioritisation of high risk
- ICO Audit of Police Scotland




Assurance Reporting

- HMICS Reporting
- Integrated assurance report
- Whistleblowing Policy
- Information Management




Annual Report and Accounts

- Accounting policies
- Pension adjustments




External Audit

- External audit plan
- Annual Audit Report and opinion



Best Value

- Arrangements to secure Best Value.
- SPA corporate self-assessment



Assurance Reporting – ICT, Cyber and Change

- DESC
- Cyber Security
- Police Scotland Change Portfolio



Audit, Risk & Assurance Committee

Current & future priorities



*The ARAC is a statutory committee of the Authority. Unlike other committees its workplan is largely set by the SG's Audit Committee handbook which does not lend itself to longer term areas of focus.