

Meeting	Audit Risk and Assurance Committee
Date	15 September 2020
Location	Video Conference
Title of Paper	Internal Audit Progress Report
Presented By	Elizabeth Young, Director, Scott-Moncrieff
<b>Recommendation to Members</b>	<b>For Discussion</b>
Appendix Attached	Internal Audit Progress Report

**PURPOSE**

This paper presents our progress report against the Annual Internal Audit Plan.

The paper is presented in line with the Internal Audit contract with Scottish Police Authority.

The paper is submitted for noting.

## **1. BACKGROUND**

- 1.1 The Progress Report provides the Audit Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the original annual plan.

## **2. FURTHER DETAIL ON THE REPORT TOPIC**

- 2.1 In the latest period to September 2020 we have completed the following audits, final reports of which are included under separate agenda items:

- Staff Wellbeing
- Q2 Follow up

- 2.2 We have also completed the fieldwork for our review of Benefits Realisation and are in the process of carrying out fieldwork on the COVID-19 review.

- 2.3 In addition, we have scoped the audits of Core Financial Systems, Payroll, Non-Pay Expenditure Follow Up and Forensics Case Management and the assignment plans are currently progressing through the approval process.

## **3 FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications arising as a direct result of this report.

## **4 PERSONNEL IMPLICATIONS**

- 4.1 There are no personnel implications associated with this report.

## **5 LEGAL IMPLICATIONS**

- 5.1 There are no legal implications associated with this report.

## **6 REPUTATIONAL IMPLICATIONS**

- 6.1 There are no reputational implications arising from with report.

**7 SOCIAL IMPLICATIONS**

7.1 There are no social implications directly associated with this report

**8 COMMUNITY IMPACT**

8.1 There are no community impact implications directly associated with this report.

**9 EQUALITIES IMPLICATIONS**

9.1 There are no equalities implications directly associated with this report.

**10 ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this report.

**RECOMMENDATIONS**

Members are requested to note the report.



**Scott-Moncrieff**  
business advisers and accountants

With **Campbell Dallas**  
a Capital company



# Scottish Police Authority

## Internal Audit Report Progress Report

September 2020



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# Scottish Police Authority

## Internal Audit Report

### Progress Report

Summary of progress	1
Appendix 1 – Progress against 2020/21 internal audit plan	3
Appendix 2 – Progress against KPIs	5

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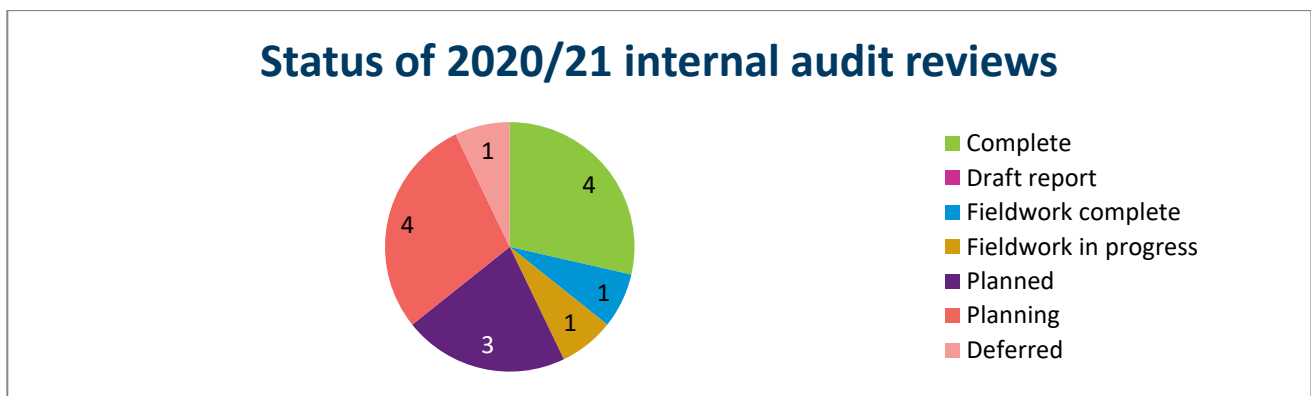
# Summary of progress

This paper provides the Audit, Risk and Assurance Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the original annual plan.

## Progress against annual audit plan

In the latest period to September 2020 we have completed the following audits, final reports of which are included under separate agenda items:

- Staff Wellbeing
- Q2 Follow up



We have also completed the fieldwork for our review of Benefits Realisation and are in the process of carrying out fieldwork on the COVID-19 review.

In addition, we have scoped the audits of Core Financial Systems, Payroll, Non-Pay Expenditure Follow Up and Forensics Case Management and the assignment plans are currently progressing through the approval process.

## Plan for next quarter

We are planning to present the following reports to the January 2021 Audit, Risk and Assurance Committee:

- Core financial systems;
- Benefits realisation;
- COVID-19; and
- Q3 Follow up

## Action for Audit, Risk and Assurance Committee

The Audit, Risk and Assurance Committee is asked to note the contents of this report.

We also invite any comments on the format or content of this report. Contact details are as follows:

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# Appendix 1 – Progress against 2020/21 internal audit plan

Ref and Name of report	Audit Sponsor	Status	Quarter	Planned Audit C'ttee	Actual Audit C'ttee
A.1 Core financial systems	James Gray, Chief Financial Officer	Planning	Q3	Jan 21	
A.3 Benefits realisation and efficiency targets	Andrew Hendry, Chief Digital Information Officer	Fieldwork Complete	Q2	Jan 21	
A.5 Payroll	James Gray, Chief Financial Officer	Planning	Q4	May 21	
A.6 Non-Pay expenditure follow up	James Gray, Chief Financial Officer	Planning	Q4	May 21	
B.5 Staff wellbeing	Jude Helliker, Director of People and Development	Complete	Q1	Sept 20	Sept 20
C.1 Performance management	Tom McMahon, Director of Business Integration	Planned	Q3	May 21	
C.4 Corporate governance	Alan Speirs, ACC Professionalism and Assurance	Deferred <sup>1</sup>	TBA	TBA	
C.7 Forensics case management	Tom Nelson, Director of Forensic Services	Planning	Q3	May 21	
C.8 Management Response to COVID-19 <sup>2</sup>	David Page, Deputy Chief Officer	Fieldwork in progress	Q2	Jan 21	
G.2 Data protection and retention	Lynn Brown, Interim Chief Executive Alan Speirs, ACC Professionalism and Assurance	Complete	Q1	Jul 20	Jul 20
G.4 Follow up Q1	N/A	Complete	Q1	Jul 20	Jul 20
G.4 Follow up Q2	N/A	Complete	Q2	Sept 20	Sept 20
G.4 Follow up Q3	N/A	Planned	Q3	Jan 21	
G.4 Follow up Q4	N/A	Planned	Q4	May 21	

<sup>1</sup> Originally planned for Sept 20 ARAC but postponed by ARAC. Revised dates TBA

<sup>2</sup> Additional review requested by mgmt. and approved by ARAC

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Ref and Name of report	Audit Sponsor	Status	Quarter	Planned Audit C'ttee	Actual Audit C'ttee
Annual internal audit report	N/A	N/A	Post Y/E	May 21	

Key:	
<b>Complete</b>	Audit work complete and report has been agreed and finalised
<b>Draft Report</b>	A draft report has been issued
<b>Fieldwork complete</b>	The audit work is complete but the draft report has not yet been issued.
<b>Fieldwork in progress</b>	The audit work is in progress.
<b>Planned</b>	The scope and timing have been agreed with management
<b>Planning</b>	The scope of the audit has yet to be agreed with management

## Appendix 2 – Progress against KPIs

KPI description	Status	Comments
1. The Annual and Strategic Internal Audit plans are presented to and approved by the Audit Committee prior to the start of the audit year.	GREEN	The 2020/21 Internal Audit Plan was approved by the SPA Board at the March 2020 meeting.
2. 90% of audit input is provided by the core team and continuity of staff is maintained year on year.	GREEN	
3. Draft reports are issued within 15 working days of completing fieldwork.	GREEN	We have issued two 20/21 reports, both within 15 working days of the completion of fieldwork.
4. Management responses are received within 15 working days and final report issued within 10 working days.	AMBER	<p>Management responses for the Staff Wellbeing report were received 10 working days late.</p> <p>Overall, management responses were received in an average of 19 working days and final reports issued within a further 3 working days.</p>
5. At least 90% of the audit recommendations we make are agreed with and accepted by management.	GREEN	All recommendations accepted to date
6. At least 75% of Audit Committee meetings are attended by an Internal Audit Partner.	GREEN	The IA Partner has attended all ARAC meetings this year.
7. The annual internal audit plan is fully delivered within agreed cost and time parameters.	GREEN	All changes to the plan have been agreed with the Audit, Risk and Assurance Committee.
8. The annual internal audit report and opinion is presented to and approved by the Audit Committee at the first meeting after the year-end each year.	N/A	The 20/21 Annual Report is scheduled for the May 21 ARAC meeting.
9. All internal audit outputs are finalised and submitted to the Committee Secretary at least 10 working days before the Audit Committee meeting to allow time for senior management review.	GREEN	All papers submitted in line with agreed timescales.
10. Members of senior management and the Audit Committee are invited to participate in the firm's client satisfaction survey arrangements.	N/A	Not yet due

### Key

<b>RED</b>	More than 15% away from target
<b>AMBER</b>	Within 15% of target
<b>GREEN</b>	Achieved



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