SCOTTISH POLICE AUTHORITY

	Item 4e

Meeting	**Audit, Risk and Assurance Committee**
Date and Time	**15 July 2021**
Location	**By Video Conference**
Title of Paper	**Police Scotland Audit and Improvement Recommendations Tracker – Q1 June 2021**
Presented By	**Alan Speirs, ACC Professionalism and Assurance**
Recommendation to Members	**For disussion**
Appendix Attached:	**YES** Appendix A – Recommendations Tracker Appendix B – Summary of Achievements Appendix C – Summary of Missed Recommendations Appendix D – At Risk Recommendations Appendix E – Audit and Assurance Annual Report

PURPOSE

The purpose of this paper is to provide the Audit, Risk and Assurance Committee with an update of current open recommendations from all audit and improvement activity.

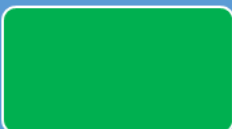Members are invited to discuss the contents of this paper.

1   BACKGROUND

1.1   The Audit and Improvement Tracker provides a methodology for recording, managing and updating all recommendations from external bodies.

1.2   The Tracker is provided at **Appendix A.** This provides a breakdown of all publications, risk and a summary of progress.

1.3   All recommendations are assessed in terms of the risk they present to Police Scotland so that we can prioritise activity. Internal Audit use the following risk grading structure and this has been applied to all recommendations within Police Scotland, regardless of whether they have been made by Internal Audit. This ensures a consistent approach is taken, allows for prioritisation and enables comparisons to be made.

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

2   FURTHER DETAIL ON THE REPORT

2.1   Completed Recommendations and Achievements

34 closed at this review – **5** High Risk, **19** Medium Risk and **10** Low Risk. The improvements are broadly categorised as follows:
- o   Improved service delivery both internally and externally
- o   Improved working partnerships
- o   Improved governance, compliance and assurance processes
- o   Improvements to supporting our people

More detailed information on what has been achieved as a result of completing these recommendations is provided at **Appendix B**.

2.2   Open Recommendations Summary

There are **139 recommendations open**.   The following provides a summary of progress.

- **89%** of recommendations are on track for completion by their original target date compared to 88% at the last review. There are a number of recommendations at an advanced stage.

- **8** recommendations have missed their original timescale for completion. This is a reduction of 5 since the last report.   There are no missed recommendations with a high risk status.

- **5** recommendations are at risk of not being achieved on time.

- **7** recommendations have been categorised as on hold. This means that all work to address the recommendation has been undertaken and evidence of an outcome is pending before they can be formally closed.

- **11%** of all open recommendations have a high risk status.

Graph 1 shows the total number of recommendations according to progress
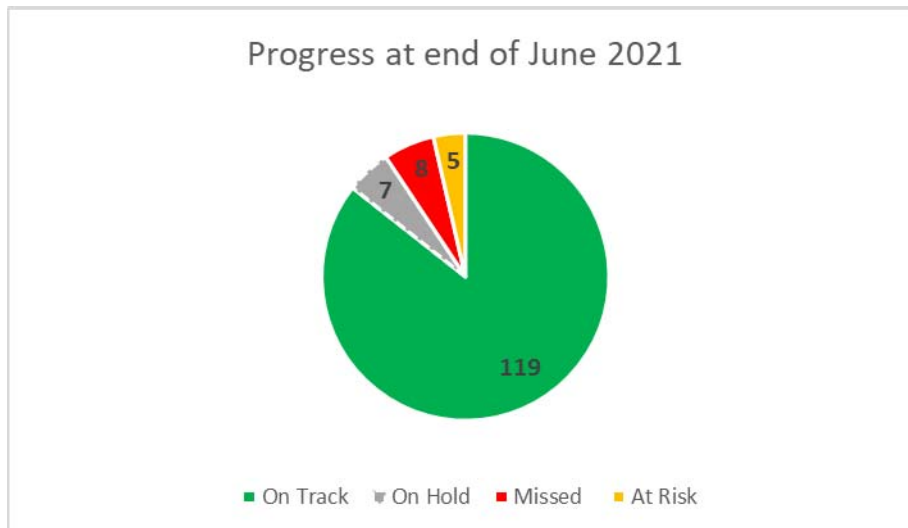
2.3   Recommendations by Risk Status

Graph 2 shows the number of open recommendations according to risk. There is **one recommendation** with a very high risk rating. This relates to the Benefits Realisation Audit and is on track for completion end of December 2021. There are **14 recommendations** with a high risk rating. Very and High Risk recommendations represents 11% of all open recommendations.
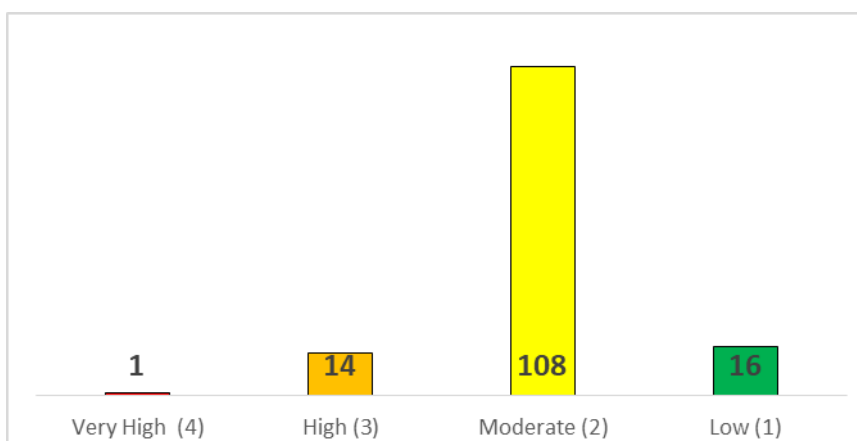
2.4 Recommendations Missed the Original Date of Completion

A total of 8 recommendations have missed their original date of completion (6% of the total number open). This is a reduction of 5 since the last report.

Missed recommendations with a High Risk status are normally summarised within this section but there are none to report at this review. In order to gain a better understanding of progress relating to these missed recommendations, we undertake a deep dive exercise. This helps us understand what has been done and what is still required in order to move towards closure. Those missed are documented within **Appendix C**.

The graph below shows the number of missed recommendations at quarterly intervals over the last two years. The red dotted line shows the trend. We continue to make good progress with addressing large numbers of recommendations on time.

Graph 4 – Trend of Missed Recommendations (Red line depicts trend)
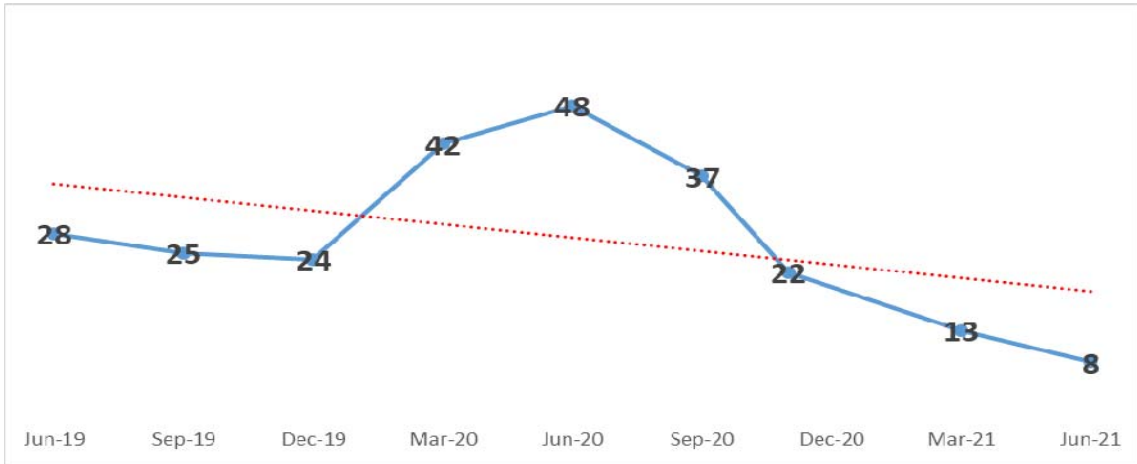
In addition to those missed, we have a number of recommendations that are close to their completion date but there is a likelihood of delay. These are reported at **Appendix D**.

2.5 Recommendations on Hold

There are some recommendations which we show as on hold. This means we have completed all or the majority of the action but need to wait to evidence an outcome, sustained improvement or they have a dependency with another piece of work before concluding. They are detailed in the table below.

Table 1 Summary of recommendations with an on hold status

REPORT / DATE	RECOMMENDATION	RISK	REASON
Undercover Policing 2018	R01 Covert Policing Strategy and Implementation Plan	L	A strategy was developed and approved by ACC. This has been shared with HMICS for feedback. By end of August 2021 we will understand next steps.
Undercover Policing 2018	R16 Integrated Records Management System	L	We have procured the system and provided evidence of this along with an implementation plan. HMICS will only discharge when system is live. By end of Summer 2021 roll out will be nearing completion.
Annual Policing Plan Review 2018	R3 Develop Strategic Intelligence Requirement	M	Complete review of development of Strategic Assessment process presented as evidence. National priorities clearly outlined but lacks detailed evidence to show how these translate to local priorities. Further work ongoing as part of the National Intelligence Review.
Annual Policing Plan Review 2018	R7 Scottish Policing Model	M	Target Operating Model developed but further detail required to complete the recommendation in terms of progress. Potentially also dependent on Intelligence Review to show how national priorities translate to local. HMICS to review in the next 6 weeks and confirm next steps. By end of July 2021 - next steps.
Annual Policing Plan Review 2018	R8 Analysts Review	M	HMCS satisfied with the proposals but to remain open until FBC is approved. FBC Approved but implementation to be approve when staff in place - up to 6 months (Nov/Dec 2021)
LP Greater Glasgow 2019	Greater Use of Demand Analysis products within GG Division	M	Evidence presented to HMICS re how Greater Glasgow is using demand analysis products however latest inspection has revealed this is not as widespread as they would like to see. The recommendation within this review is likely to close but a similar recommendation will be made in the new report. Review by end of July for next steps.
LP Greater Glasgow 2019	Special Constables - renewed focus regarding the recruitment and retention of special constables.	M	Evidence presented to HMICS re PS strategy for Specials and how this is improving recruitment and retention. HMICS satisfied with progress to date but will review implementation of this during the LTD Phase 2 inspection activity to verify improvement. Review by end of August 2021 for next steps.

2.6 Audit and Assurance Annual Report

The attached report at Appendix E sets out a summary of the Audit and Assurance team's achievements during 2020/21 and provides evidence of the effective implementation of the Audit & Assurance (Excellence) Framework. The report outlines the benefits realised in the areas of compliance by challenging, confronting and intervening in business processes to minimise service failure and promote a positive culture of audit and compliance.

The objective to the report is to highlight:

• Police Scotland performance in the management of recommendations during 2020/21.
• Evidence of effective Assurance interventions.
• Overall evidence of the Audit & Assurance (Excellence) Framework implementation and effective and proactive positive engagement of the Audit and Assurance teams across the organisation.

3 FINANCIAL IMPLICATIONS

3.1 There may be financial implications associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

4 PERSONNEL IMPLICATIONS

4.1 There may be personnel implications associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

5 LEGAL IMPLICATIONS

5.1 There may be legal implications associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

6 REPUTATIONAL IMPLICATIONS

6.1 There may be reputational implications associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

7   SOCIAL IMPLICATIONS

7.1   There may be social implications associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

8   COMMUNITY IMPACT

8.1   There may be a community impact associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

9   EQUALITIES IMPLICATIONS

9.1   There may be equality implications associated with implementing recommendations from Audits/Inspections and these are detailed where relevant within Appendix A – Recommendations Tracker.

RECOMMENDATIONS

Members are invited to discuss the contents of this report.

APPENDIX B – SUMMARY OF COMPLETED RECOMMENDATIONS

Wellbeing

Improvements have been made to the question-set for the Optima online tool "Your Wellbeing Assessment". Due to capacity issues with Optima we have put in place a process to improve the management of demand and are closely monitoring this at Senior Management Team level to ensure the previous difficulties with demand do not resurface.

As a result of the introduction of the dashboard and insights generated from the 87% App we have an improved understanding of the current wellbeing issues being experienced by the workforce. This is allowing us to quickly identify trends and determine planned activity for the wellbeing function. As a result we are directing and prioritising our activity in these areas so that we have improved assurance that we are offering the right support in the most appropriate way.

Benefits Realisation and Management

A process has been created for carrying out validation checks on benefits measurement data. These checks are recorded on the PMO validation tracker and is a rolling document that will continue to be updated as PMO receive more actuals from projects.

An updated Benefit Realisation Plan has been produced and was rolled out to the Change Function in early April 2021. The productivity and capacity benefits section requires details on the measures to be expressed in FTE capture and a full Divisional breakdown must be identified. These are shared with Divisional Commanders and Heads of Functions to ensure they are aware of the savings expected to be delivered in their area, and have the opportunity to challenge where they do not accept or recognise this. This provides a valuable sense check that the impacts of capacity and efficiency benefits are reflected at the operational level and ensure accountability over the actual delivery of these benefits.

Financial reporting should clearly identify instances where emerging cashable benefits have been identified, including any decision as to how these savings have been applied. The Demand, Design and Resource Board Terms of Reference shows that senior management and governance groups will be sighted on identified cashable benefits and how any savings produced as a result will be applied.

Payroll 2020

A document and guidance library for the new Payroll system has been created and communicated to all stakeholders. A quarterly review schedule and ownership plan was created soon after the audit field work was completed in order to prevent documentation and guidance becoming outdated.

Home working Audit

The guidance in respect of removing protectively marked documents during home working has been updated and communicated to staff. This makes clear that both formal records, incidental or temporary records such as personal notepads and meetings notes are subject to the requirements of the Information Security Policy. Home working guidance has been updated to clearly state this, and signposts staff to the process for requesting authorisation from Information Management should a requirement to do so arise.

We have reviewed our guidance in respect of purchasing processes and updated references and terminology to explain that "printing" means creating a PDF file in e-Financials. This ensures a consistent approach to the retention of audit trails as a consequence of remote working. The organisation is moving to a wholly electronic requisitioning and approval system via the eProcurement module and fully electronic approval of non-purchase order invoices via additional functionality for e-invoicing and electronic authorisation workflow (Cloudtrade and Purchase Invoice Manager). Manual signatures on paper will only be required for authorisation in a business continuity event preventing access to eFinancials/PIM for a prolonged period.

Non-Pay Expenditure

The purchasing policy, has been updated to explicitly specify the circumstances under which it is permissible to raise a purchase in the absence of a purchase order, whether that be manual or electronic. A list of the type of invoices which are exceptions to the requirement for a purchase order, or a contract specific ordering process, due to the nature of the expenditure has been created, agreed across procurement and accounts payable and is now available in the intranet.

Adult Support and Protection Areas for Improvement

Local Policing Divisions have reviewed their staffing model within the Concern Hubs to ensure staff appointed have the appropriate training and skill set. We have developed a national set of core roles and responsibilities for Concern Hub staff for which all Divisions must comply.

A Quality Assurance protocol for Concern Hubs has been created which Divisions must universally comply with to ensure agreed standards are achieved and sustained.

The use of performance reports is being maximised by supervisors and managers through the creation of an iVPD PowerBi Dashboard to enhance the Concern Hub processes and the management of risk.

A system development to automate the completion of the resilience matrix is required in order to fully deliver on this area for improvement. This has been

developed into future roll out plans and will be delivered in the next 12 months. In the interim improved mechanisms are in place pending automation as part of a compliance / quality checking framework.

Armoury Assurance Review
A review of business process is complete in respect of the issue of weapons on the electronic system (Chronicle) to ensure two Firearms Instructors issue all weapons.

Armed Policing has reviewed the current processes in respect of the transfer of weapons on the electronic system (Chronicle). The recommendation requires a technical fix to address fully and has been explored with the supplier who have confirmed, following extensive testing of possible solutions, that no immediate solution is available. An interim measure has been put in place and a risk has been recorded to monitor this.

An audit programme has been re-established within the Armoury and regular checks are undertaken to maintain compliance against the Standard Operating Procedure. Management oversight of audit results has improved.

Re-rostered Rest Days (RRRD) Risk Escalation Review
Police Staff re-rostered rest day data is now incorporate with RRRD management reports to provide more complete and accurate data in respect of RRRD entitlement across all members of staff.

We have updated and published guidance for those administering RRRDs to ensure a consistent approach is adopted across the organisation. This is in the form of a national workforce agreement.

APPENDIX C – MISSED RECOMMENDATIONS

REPORT / DATE	RECOMMENDATION	RISK	DATE	REASON	% Complete
Greater Glasgow Custody 2019	Police Scotland should reconsider how it can better manage custody queue levels and provide radios to large custody centres to improve communication inside the centre and with local policing.	M	May-20	A pilot of the Custody Co-ordinator has been ongoing for several months and was hampered due to Covid restrictions so was extended. The pilot will now be evaluated to determine what went well and what has not been effective.	80%
Events Thematic 2019	**Resourcing** - addressing inconsistencies in event resourcing across the country, improved risk and demand analysis, review resourcing model (impacting 3 recommendations)	M	01/12/2019 April 2021	Progress was originally hampered by staff being redeployed to OP Talla. Additional resources have been appointed to update on this work but there are some major dependencies with the Resource Deployment project.

We have undertaken a deep dive of all recommendations.

The RDU redesign will support improvements to the management of resourcing for events. The RDU redesign is complete but some regional anomalies continue to exist which prevent this from being 100% complete. We have presented the evidence and updates so far to HMICS for a view on closure. | 95% |

Events Thematic 2019	**Cost Recovery** - update SOP/Guidance and establish central co-ordination process (impacting 2 recommendations)	M	~~01/12/2019~~ April 2021	**Central Co-ordination** - Work is also underway to realign the existing geographical (East/West/North) events departments within EERP and the Protest & Demonstrations Co-ordination Unit (PDCU) under one line management and portfolio structure. A timeline for implementation has been created and is aligned to varying interdependencies. Revised and updated process maps have been consulted on and are being implemented. Confirmation of process review complete and any outcome of audit activity before consideration for closure. **Charging Policy** - the new Charging for Events divisional guidance document has now been passed back to Division for consideration and approval prior to publication to the EERP intranet site.	90%
Events Thematic 2019	**Training** - updated Tactical Plan, Debrief and Training for Event Commanders (2 recommendations)	M	~~01/12/2019~~ April 2021	**Pending Evidence of CPD activity** commencing (implementation of the recommendations approved within the briefing paper mentioned below). ACC Williams presented a report in respect of the processes which underpin accreditation of Event Commanders in Scotland, outlining a number of proposed recommendations in respect of accreditation and operational competence requirements. Members were advised that the recommendations followed a review of Event Command arrangements, and would improve attainment levels, support mechanisms, continuous professional development opportunities, and governance. Following discussion, the recommendations were approved.	95%

APPENDIX D – AT RISK RECOMMENDATIONS

REPORT / DATE	RECOMMENDATION	RISK	DATE	REASON	% Complete
EqHRIA Internal Assurance Review 2020	R1 Strategic Leadership - Improve Accountability and Ownership	H	Jun-21	Strategic Lead Identified ✓ Governance and Compliance SLWG established ✓ Mapping of accountability for EqHRIA against current Police Scotland structure using RACI model well advanced to document in an EqHRIA Framework - ongoing.	80%
EqHRIA Internal Assurance Review 2020	R5 Quality Assurance of EqHRIA Products	H	Aug-21	An EqHRIA Governance and Compliance SLWG has been established ✓ Some benchmarking and dip sampling has been undertaken to support this work ✓ Work is underway to create a SharePoint site to facilitate improved coordination of EqHRIA - in place but still to be tested. Further work is required in respect of training, guidance and communication before QA will be effective - ongoing	60%

Internal Audit Recommendations Progress Tracker - June 2021

Risk Grading Key	**4**	Very High Risk Exposure	**3**	High Risk Exposure	**2**	Moderate Risk Exposure	**1**	Limited Risk Exposure

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Wellbeing **August 2020** **11 recommendations**								**2 recommendations are proposed for closure** 1 recommendation (medium risk) met the first milestone at end of February with the launch of the Staff Survey. To discharge the recommendation we have to evidence our plans for the action resulting from the survey findings. This is not yet available as the survey only closed end of March.	**DoPD**	
	9	7		2						
	2	1					1			

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Benefits Realisation **October 2020** **11 recommendations**	**1**						1	**4 Proposed for closure - all recommendations due end of June closed early.** • PMO Validation of Benefits Measurements - process in place. • Distribution of Benefits Realisation - An updated Benefit Realisation Plan has been produced. The productivity and capacity benefits section requires details on the measures and a full Divisional breakdown must be identified • Realisation of Emerging Cashable Benefits - The DDRB ToR shows that senior management and governance groups will be sighted on identified cashable benefits and how any savings produced as a result will be applied. • Cashable Efficiency Savings - Our funding has been re-baselined and there is no requirement to use the benefits to reduce costs overall. The reinvestment of benefits gets wrapped up in the new DDRB process. 4 recommendations progressing with a due date of end of December 2021 (including the Very High Risk Action)	**ICT / Change / Strategy & Analysis / CFO**	
	4			1			2			
	3	1		2						
	3	2		1			1			

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Covid-19 **October 2020** **3 recommendations**								**Remaining recommendation proposed for closure.** HR policies have been reviewed where they may have been superseded due to decisions that have been made in response to the COVID-19 pandemic. This has not resulted in any change as expected.	**CFO** (all complete) **DoPD**	
	3	2		1						

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Performance Management **January 2021** **7 recommendations**								Not yet due (target date set as 31/05/22). There is a milestone checkpoint at 31 December 2021 for R1.2 and R2.1	**DoSA**	
	2						2			
	5						5			

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Payroll 2020 **February 2021** **2 recommendations**								2 proposed for closure • Maintenance of Process Documentation Library - a quarterly review schedule and ownership plan was created soon after the audit field work was completed. The plan was cascaded to the relevant stakeholders. • Consistency of Payrun Checks - Payroll have adapted an existing payrun checklist which will ensure that each of the payrun reports required to be run and checked each pay period are complete and the checking criteria for each report has been set across all payrolls. The validation checks and sign offs must be completed and retained for each payrun prior to the BACS file creation.	**CFO**	
	2	2		2						

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Home Working Security **March 2021** **4 recommendations**								• Hard Copy Info Policy - we have issued a reminder to staff in relation to the policy around hard copy files whilst homeworking. • Risk Assessments - we continue to issue reminders about the importance of carrying out risk assessments for home working. • Purchasing processes - we have updated references to manual controls where there is a digital equivalent and re-issued guidance procedures.	**CDO**	
	4	1		3			1	R2.1 Mobile Device Management - this is a long term action and will be delivered as part of a wider project to deliver Office 365 - target date is March 2023.		

Internal Audit Recommendations Progress Tracker - June 2021

| Risk Grading Key | 4 | Very High Risk Exposure | | | | | 3 | High Risk Exposure | 2 | Moderate Risk Exposure | 1 | Limited Risk Exposure |

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Non-Pay Expenditure Follow Up **April 2021** **2 recommendations**								One recommendation (3.1 Exceptions to Purchase Order Process) proposed for closure on 18/05/2021. Remaining recommendation not yet due	**CFO**	
	2			1			1			

Audit Scotland Recommendations Progress Tracker - June 2021

| Risk Grading Key | 4 | Very High Risk Exposure | | | | | 3 | High Risk Exposure | 2 | Moderate Risk Exposure | 1 | Limited Risk Exposure |

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
SPA Annual Audit Report 2019/2020 **10 recommendations (4 SPA, 6 PS)**								Not yet due	**CFO** **DoPD** **DoS&A**	
	3	1		1			1			
	2	1					1			
	1	1								

HMICS Recommendations Progress Tracker - June 2021

Risk Grading Key	4	Very High Risk Exposure	3	High Risk Exposure	2	Moderate Risk Exposure	1	Limited Risk Exposure

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Undercover Policing **February 2018** **19 recommendations**	(red)							R16 - Integrated Record Management System - PS requires to purchase an upgrade of the SMAN system v5.1, this is being set up on the cloud to allow testing to ensure it is fit for purpose first. A full timeline for implementation has been produced. Update and evidence (project timeline) that this has now been met provided and submitted to HMICS who will not discharge until the system has been tested and rolled out (Mid-2021). On hold. R1 - Strategy and Implementation Plan - Plan approved by ACC and was submitted to HMICS on 10 March 2021 for closure. HMICS will check evidence of implementation during the OCSA Inspection.	**ACC OCCTI**	
	6	6								
	4	4								
	9	7	2							

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Adult Support Protection Joint Inspection **June 2018** **16 recommendations**	(red)							The work to address the remaining findings is completed. There are some longer term technical solutions that are required to fully deliver on improvements.	**ACC Crime & Public Protection**	
	1	1								
	11	7		4						
	4	4								

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Review of Custody Centres 2018 **August 2018** **7 recommendations**	(red)							R01 estate strategy requires the Custody Improvement Plan, in particular the plan for CCTV, previously left open in a tactical bid to secure funding. All actions have been completed but not discharged until evidence of investment plan which is still awaited. R02 inconsistent practices - Significant communications and ebriefing materials produced. CIU webpage in development where these circulations can be kept. Inconsistency work is ongoing and 21 actions have been closed so far with 14 in progress. The aspiration is to have sufficiency of evidence to present a closure report in April or May. R05 risk assessments recently returned from HMICS for further work they have requested clarification on the term of the QA role and a copy of QA framework in order to close. This work is at 100% completion but is being held open until the QA framework is in place and evidencing outcomes.	**ACC Local Policing & CJS**	
	(orange)									
	4	2					2			
	3	1					2			

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Review of Delivery of the Policing Plan **March 2019** **12 recommendations**	(red)							4 remain open - 3 are on hold and 1 is proposed for closure but pending HMICS review: R3 Strategic Intelligence Requirement- HMICS request to review outcome of Strategic Intelligence Review prior to consideration of closure. ON HOLD R7 Scottish Policing Model- Target Operating Model developed but further detail required to complete the recommendation in terms of progress. Potentially also dependent on Intelligence Review to show how national priorities translate to local. ON HOLD R8 Analysts Review-HMICS satisfied with the proposals but to remain open until FBC is approved. ON HOLD R5 - Review Approach to Boards (Governance Structure) - We have submitted a significant amount of evidence around how Tasking boards have been improved. This is an evolving landscape and HMICS appreciates there has been significant change since the inspection was undertaken. HMICS to review and come back with a final document/evidence request (potentially outcome from latest governance review) or confirm closure.	**Director of Strategy & Analysis/ CDIO** **ACC OCCTI**	
	(orange)									
	12	8	3				2			
	(green)									

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
LP+ Greater Glasgow Inspection **March 2019** **11 recommendations**	(red)							2 recommendations on hold pending verification of evidence / outcome during other inspection activity: **Demand Analysis** - evidence presented to HMICS re how Greater Glasgow is using demand analysis products however latest inspection has revealed this is not as widespread as they would like to see. The recommendation within this review is likely to close but a similar recommendation will be made in the new report. **Special Constables** - evidence presented to HMICS re how PS has developed a strategy for Specials. Will review implementation of this during the LTD Phase 2 inspection activity. Ongoing work relates to ensuring processes are in place to consider wider impact of policy changes on other divisions and a review of Campus Officers which will be complete in September.	**ACC Local Policing West (2) / Director of P&D (1) Director of Strategy & Analysis (1)**	
	(orange)									
	6	3	1				2			
	5	4	1							

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)	
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track			
Greater Glasgow Custody Inspection **June 2019** **5 recommendations**	(red)							R01 custody queues remains ongoing, pilot completed but a formal review now needs to be completed. (80% complete) DELAYED R03 analysis of risk assessments linked to R05 2018 (recently returned from HMICS for further work they have requested clarification on the term of the QA role and a copy of QA framework in order to close) and the SLWG action plan. 100% complete in terms of action taken but being held open due to the number of similar recommendations. Will close when QA roles are fully embedded. R05 improving quality of information - This has reliance upon QA Framework and QAI role. Development of a Strategic and Operational Self-assessment template and QA Universe document. (75% complete)	**ACC Local Policing & CJS**	
	(orange)									
	1	1								
	4	1			1		2			

HMICS Recommendations Progress Tracker - June 2021

Risk Grading Key	4	Very High Risk Exposure		3	High Risk Exposure	2	Moderate Risk Exposure	1	Limited Risk Exposure

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track		
LP+ Events Inspection **May 2019** **15 recommendations**	(red)							1 x Evidence Submission Form sent to HMICS to consider closure in relation to developing a framework/guidance to event commanders regarding a baseline for the level of resource required as a means of considering the risks to the wider policing environment.	**ACC Operational Support**
	(amber)								
	15	6		1	7		1		
	(green)								

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track		
Strategic Review of Custody **May 2019** **12 recommendations**	(red)							In progress R3 – Analytical assistance - There is a dependency here with the force-wide analytical review. An interim measure for a temporary post was not approved so other options to be considered. R8 – Personnel asked to book detainees into custody have received recent training and are appropriately supported and supervised. Combined closure report presented at SMT 04/03 and was supported for closure. This has yet to be forwarded to HMICS. R12 Strategic – ICT roadmap for custody – ICT lead has circulated a draft internally in ICT and once feedback received hopes to circulate further.	**ACC Local Policing & CJS** **ACC Professionalism & Assurance**
	3	3							
	2	1					1		
	7	5					2		

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track		
Online Child Sexual Abuse **February 2020** **10 recommendations**	(red)							We have completed a review of all evidence and will be proposing 5 recommendations for closure. We anticipate a further 3 could be closed if HMICS agrees and 2 remain open with work at an advanced stage of completion. These will be assessed by HMICS during the ongoing assurance review.	**ACC Crime and Public Protection / ACC OCCTI**
	5						5		
	5						5		
	(green)								

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track		
Training and Development- Phase 1 **December 2020** **17 recommendations**	(red)							R1 Proposed for closure - Established performance framework for leadership and development R2 - Proposed for closure 31/03/2021 (Evaluation & Review Framework published 24/03/2021) R13 Proposed for closure - Develop systematic approach to Coaching and Mentoring There are a further 4 recommendations that we are preparing to send to HMICS for closure. Once these are complete, the remaining actions are due 2022 and 2024.	**DoPD** **ACC Partnerships and Prevention**
	(amber)								
	17	4		3			10		
	(green)								

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track		
Scottish Crime Recording Audit **March 2021** **6 recommendations**	(red)							Newly added - not fully risk assessed. Action Plan to be finalised end of June.	**ACC Major Crime and Public Protection**
	(amber)								
	6						6		
	(green)								

Title & Date of Publication	Risk Rating	No. Open & RAG						Comments	Owner(s)
		Total Closed	On Hold	Closed Jun	Missed	Slippage	On track		
Hate Crime **June 2021** **15 recommendations**	(red)							Newly published. Action Plan in development and therefore not risk assessed.	**ACC Preventions, Partnerships and Community Wellbeing**
	(amber)								
	15						15		
	(green)								

Other Recommendations Progress Tracker - June 2021

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
Digital Forensics Working Group (DFWG) **April 2020** **5 recommendations** **(1 SPA, 4 PS)**	(red) (amber) **5** (yellow) (green)	2					3	Action plan received, 1 discharged as ownership belongs to SPA, 1 proposed with evidence attached. Actions due December 2022	**ACC OCCTI**	

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
Independent Complaints Handling Review **November 2020** **34 recommendations**	(red) (amber) **34** (yellow) (green)						34	Work has already commenced. We have started adding these to 4Action for tracking. We are starting with PS recommendations only that have been agreed and do not require any legislation. We are aware that some of these may already be complete but we do not have final closing statements recorded.	**ACC Professionalism and Assurance**	

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
Review of Armoury, Jackton **November 2019** **6 recommendations**	(red) **1** (amber) (yellow) **5** (green)	3		1 2				3 recommendations complete R03 R05 R06	**ACC Operational Support**	

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
EqHRIA **February 2020** **6 recommendations**	(red) **3** (amber) **3** (yellow) (green)	1				3 2		All actions at an advance stage but slipping due to dependencies with Intranet/SOP review process. Summary as follows: A EqHRIA Governance and Compliance SLWG has been established and is chaired by the CI Safer Communities E&D with work underway on all recommendations: Stakeholder identification underway. Review of training is underway with 3 courses planned. SOP being transferred to National Guidance. Communication Plan being developed. Dip sampling and review of SharePoint to co-ordinate underway. Draft webpages have been developed to facilitate publishing of non-SOP EqHRIAs.	**ACC Partnerships and Prevention**	

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
Scottish Crime Recording Standard Annual Audit **March 2020** **4 recommendations**	(red) (amber) (yellow) **4** (green)			4				x-referred and residual action being considered alongside HMICS Crime Audit Strategic Action Plan.	**ACC Major Crime & Public Protection**	

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
Management of Re-rostered Rest Days Review (escalated risk) **October 2020** **9 recommendations** **1 improvement action**	(red) (amber) **9** (yellow) **1** (green)	4 1		2			3	2 Proposed for closure Police Staff included in reporting of RRRD. Guidance for Administrators - update and publication of Workforce Agreement	**ACC Operational Support**	

Title & Date of Publication	Risk Rating	Total Closed	On Hold	Closed Jun	Missed	Slippage	On track	Comments	Owner(s)	
Operation Tarn **December 2020** **5 recommendations**	(red) (amber) **2** (yellow) **3** (green)			3			2	Completed Improvement plan received 03/02/21 with actions outlined for the 5 recommendations. 3 recommendation (R01 Document Review, R02 Further Assurance Review and R05 Organisational Learning Risk) proposed for closure.	**ACC Professionalism & Assurance**	

Risk, Assurance & Inspection

Audit & Assurance Annual Report 2020/21

Risk, Assurance & Inspection / May 2021 / v 1.0

Contents

1.   Executive Summary

1.1   Audit and Assurance functions within Police Scotland continue to mature and evolve and the teams have developed significantly in the last year. The Audit & Assurance (Excellence) Framework continues to support the Police Scotland strategic objective of ensuring 'Police Scotland is sustainable, adaptable and prepared for future challenges' through assurance reviews, self-assessments and the effective management of recommendations.

1.2   During the year there were 24 audits and inspections undertaken and published. This amounted to 140 recommendations being made which is a reduction from previous years.

1.3   One of the key indicators monitored is the number of high risk recommendations made to Police Scotland. For the second year concurrently there was a reduction in high risk recommendations. And through effective risk management, internal assurance and improved preparation for audits and inspection, we expect the number of high risk recommendations to continue to incrementally reduce in future years.

1.4   All of our recommendations are assigned a theme. This allows us to draw out learning about our organisational performance in respect of our Corporate Governance responsibilities. In relation to recommendations 2020/21:

- 26 related to 'Better Practice' where opportunities had been identified to improve in order to reach recommended best practice.
- 62 related to 'Guidelines', highlighting a need for improvement in written procedures, policies and guides for staff.
- 25 related to 'Governance', the need for better supervision or management oversight
- 19 related to 'Compliance' dealing with non-compliance of prescribed rules or standards
- 8 related to 'Resources' namely the need for resources, finance, skills or training
- 0 related to 'Human Error' where mistakes had occurred

1.5   We continue to invest significant resource in assisting business areas to prepare for scrutiny by developing bespoke self-assessments, health checks and toolkits to support efficient preparation.

1.6   Despite a pause in business as usual (BAU) activity between April 2020 and July 2020 whilst the team supported the OP TALLA response our Assurance function conducted 6 internal reviews:

COVID-19 - Interventions

COVID-19 - SCRS Fixed Penalty Notice (FPN)

Management of Re-Rostered Rest Days (RRDs) ORR124 Escalation

Organisational Learning

Policing Support Unit

Operation Tarn

1.7   The purpose of the reviews is to provide assurances that the organisation is performing well, policies and procedures are effectively implemented and complied with to mitigate against risks. All of the above reviews have resulted in good practice and recommendations for improvement and have added real value to the business areas concerned.

1.8   The Audit and Assurance teams also played a significant role supporting the Police Scotland response to COVID-19. The teams designed and delivered a survey to ascertain the requirement, provision and demand for childcare across all 32 Local Authority areas of Scotland, providing both organisational oversight and delivery of bespoke information packs and updates to Divisional Commanders to support the operational response. In addition, the managers within the team were also members of the OP TALLA – Recovery Co-ordination Support group.

1.9   Looking ahead to 2021/22, we aim to further improve our own governance and reporting capabilities by the introduction of Audit and Risk Management software (4Action) and we have also developed an ambitious work plan to support business areas subject to scrutiny including a new Assurance Mapping product to support and provide assurance where it is most needed.

2.   Purpose

2.1   The purpose of this report is to provide an overview of the Risk, Assurance & Inspection (RAI) Audit and Assurance function activity within Police Scotland during 2020/21; both in terms of Audit recommendation management and reactive and proactive scrutiny engagement within divisions and departments across the organisation.

3.   Introduction

3.1   This report sets out a summary of the effective implementation of the Audit & Assurance (Excellence) Framework, and outlines the benefits realised in the areas of compliance by challenging, confronting and intervening in business processes to minimise service failure and promote a positive culture of audit and compliance.

3.2   The objective to the report is to highlight:

- Police Scotland performance in the management of recommendations.
- Evidence of effective Assurance interventions.
- Overall evidence of the Audit & Assurance (Excellence) Framework implementation and effective and proactive positive engagement of the Audit and Assurance teams across the organisation.

4.   Police Scotland Internal Audit and Assurance Arrangements

4.1   Police Scotland's Audit and Assurance arrangements continue to mature and grow, during 2020/21, the team have invested in training and have sought opportunities to further improve and enhance their skills and experience.

4.2   The Audit & Assurance (Excellence) Framework has been established since February 2019. The Framework although evolved continues to provide a conceptual structure intended to serve as a guide for the Audit and Assurance function to deliver business excellence within Police Scotland with primary focus on assessing compliance of service policies, procedures and providing readiness assessments for critical inspections or reviews.

5

4.3   One of the strategic objectives in the Annual Police Plan 2020/21 was that 'Police Scotland is sustainable, adaptable and prepared for future challenges.' The Excellence Framework set out how the team would support the delivery of this through the following key themes:
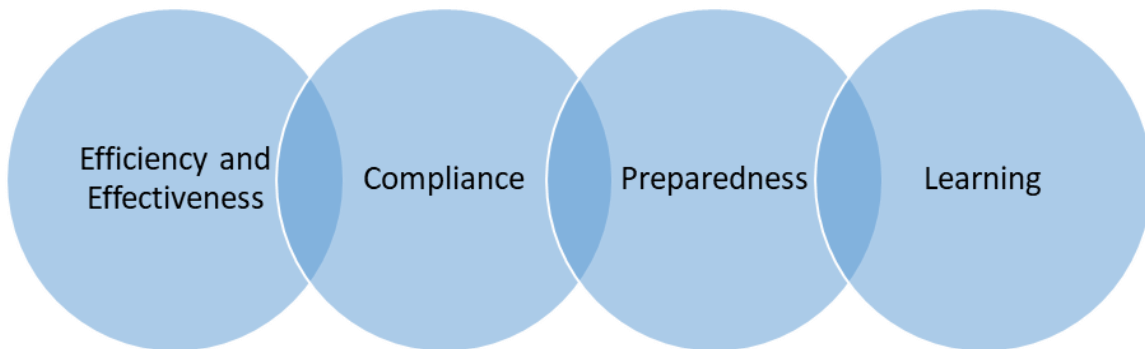
Efficiency and effectiveness

- We want to effectively challenge confront and intervene in business processes ensuring efficiency and effectiveness whilst promoting a positive culture of audit and assurance.

Compliance

- We want assurance that the organisation is performing well, ensuring policies and procedures are effectively implemented, complied with and take action to mitigate against risks.

Preparedness

- We want assurance that we are prepared for future events and changes. We want to ensure that we are prepared for future scrutiny and that we are able to assess our own strengths and areas for improvement through a self-assessment approach.

Learning

- We want assurance that the recommendations from internal and external scrutiny are implemented, risks are mitigated and improvement outcomes are achieved. We will learn lessons from past events that contribute to Police Scotland's vision and objectives.

4.4   To ensure effective internal oversight and scrutiny the work streams of both Audit and Assurance has an established governance process identifying clear reporting structures.

```
                    Audit and Risk
                     Board (ARB)

     People and                        Corporate
  Professionalism                     Management
   Board (PPMB)                       Board (CMB)

                  Professionalism &
                  Assurance Strategy
                   Group (PASG)

                            Governance and
                            Audit & Assurance
                              (GAA) SMT
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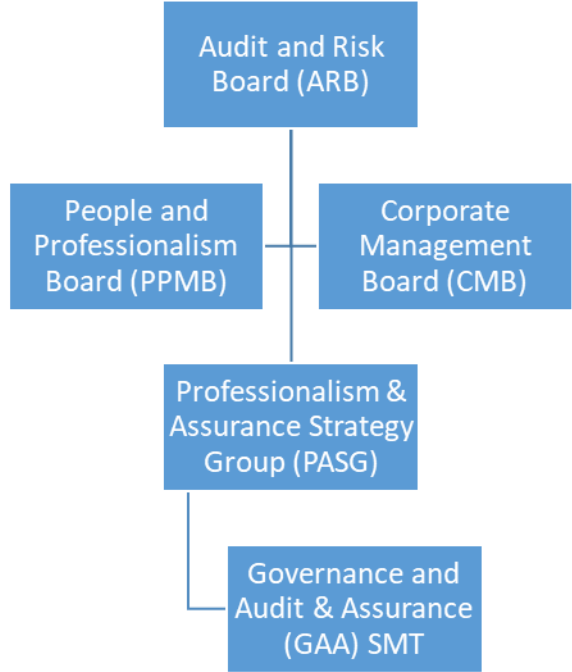
4.5   Our internal Audit & Risk Board is chaired by Deputy Chief Constable, People and Professionalism, who has overall responsibility to ensure that there are robust governance, risk management and internal control arrangements across the whole of Police Scotland.

5.   Delivery of Strategic Objectives

5.1   The team have been proactive in the delivery of the strategic objectives through Assurance Reviews and the effective management of recommendations. Further detail on achievements is detailed within Appendix 1

> Learning Objective – Providing assurance that the recommendations from internal and external scrutiny are implemented and we learn lessons from past events that contribute to Police Scotland's vision and objectives.

5.2   During the year, there were 24 audits and inspections undertaken and published. This amounted to 140 recommendations being made which is a reduction from the previous year. At time of publication, the recommendations

7

from the Independent Review of Complaint Handling had not yet been added however had this been captured the overall reduction in recommendations would still been present.

Total Recommendations Made - 2018-2020

Year	Total
2018/19	237
2019/20	206
2020/21	140
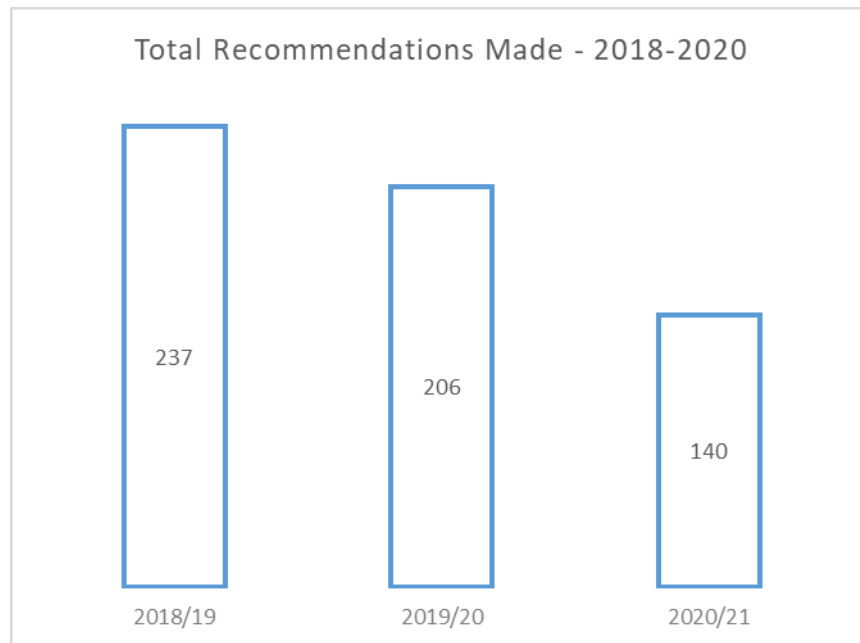
5.3   One of the key indicators monitored is the number of high risk recommendations made to Police Scotland. Through effective risk management, internal assurance and improved preparation for audits and inspections we expect the number of high risk recommendations to continue to incrementally reduce in future years.

% of recommendations High Risk

Year	%
2018/19	27%
2019/20	32%
2020/21	29%

Recommendations by Risk 2018-2021
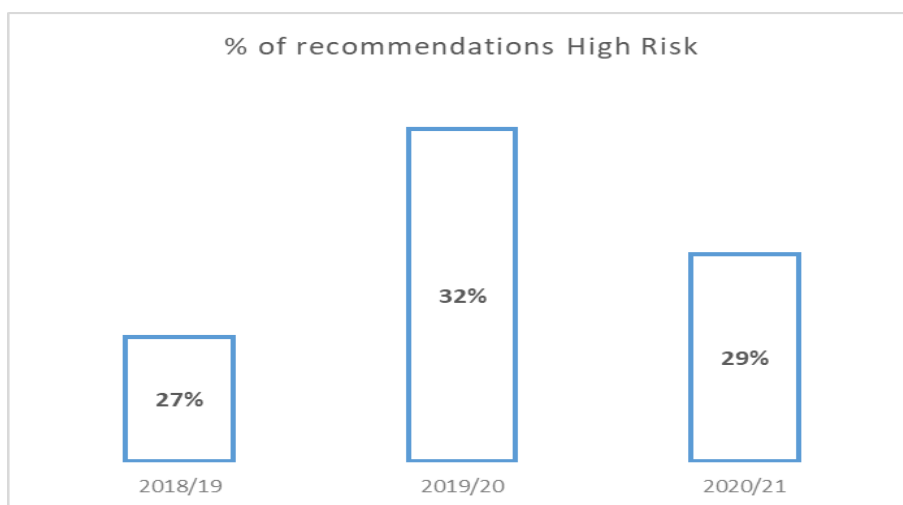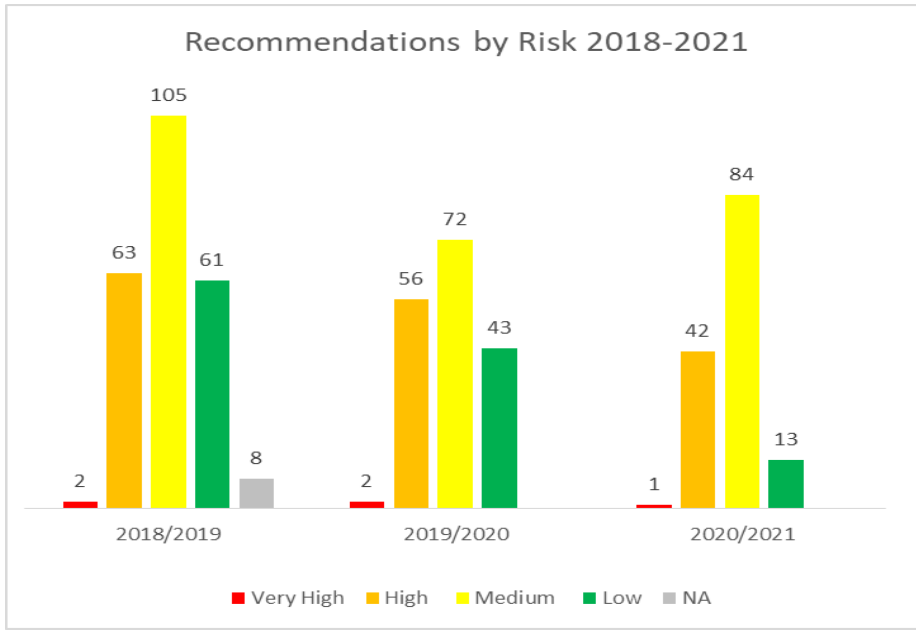
5.4   We report on progress with recommendations with the aim of addressing as many on target as possible. At the end of Q4 2020/2021 we reported having achieved 88% of recommendations on time. Compared to 2019/2020, where we achieved an average of 85% of recommendations on time.

5.5   At the start of Q1 there had been a significant dip in performance due to some actions not being updated on time due to competing priorities associated with the COVID-19 response. During the course of the year, we maintained focus and those missing and carried out comprehensive deep dive exercises to understand the work outstanding and the consequence of delays. This was well received and contributed to a positive recovery later in the year.

% of recommendations addressed 2020/2021
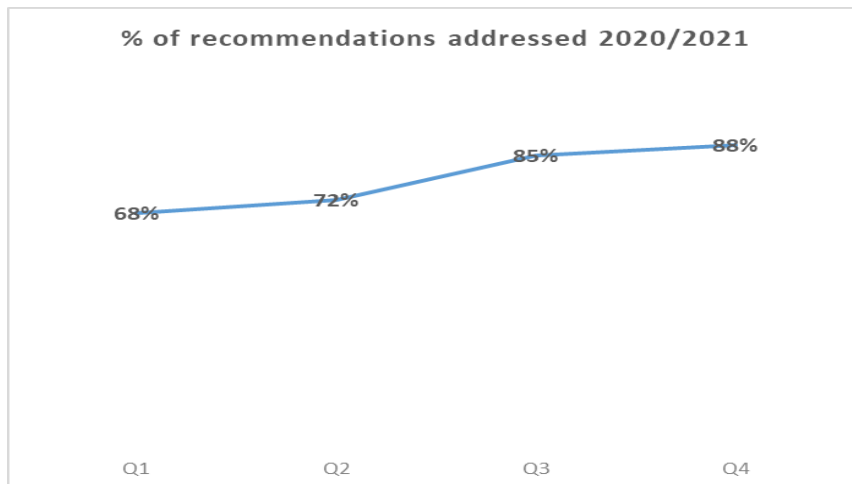
5.6   High risk actions are a priority to address and we addressed 100% of actions according to agreed timescales in both Q3 and Q4 reporting periods. In comparison with the previous years this is an improved position. In the 2019/20 period the best related performance for dealing with high risk actions was 95%.
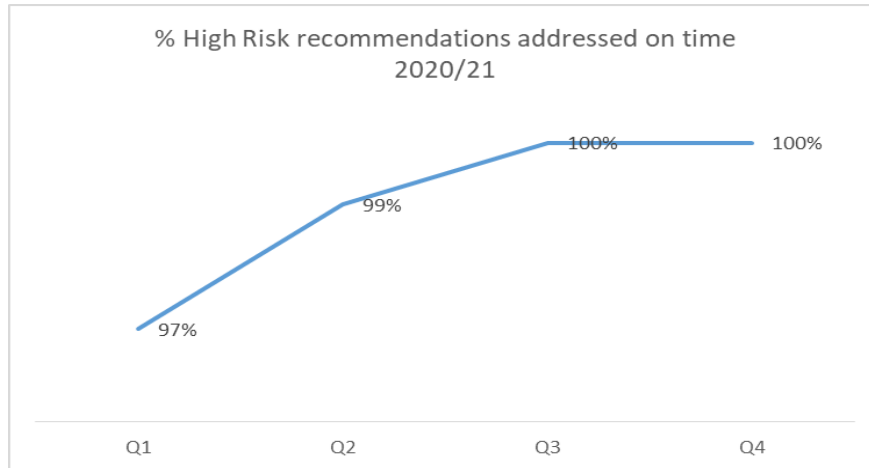
5.7   Themes

All of our recommendations are assigned a theme. This allows us to draw out learning about our organisational performance in respect of our Corporate Governance responsibilities. These are based on the following and they are derived from standard audit terminology.

- Compliance – to deal with non-compliance of prescribed procedures, rule and standards.
- Guidelines – need for improvement to written procedures, policies, guides to staff.
- Governance – need for better supervision or management oversight to prevent errors and wrongdoing.
- Human Error – where mistakes have occurred.
- Better Practice – Opportunities to improve in order to reach recommended best practice.

Recommendations by Theme

Theme	Value
Guidelines	62
Better Practice	26
Governance	25
Compliance	19
Resources	8
Human Error	0
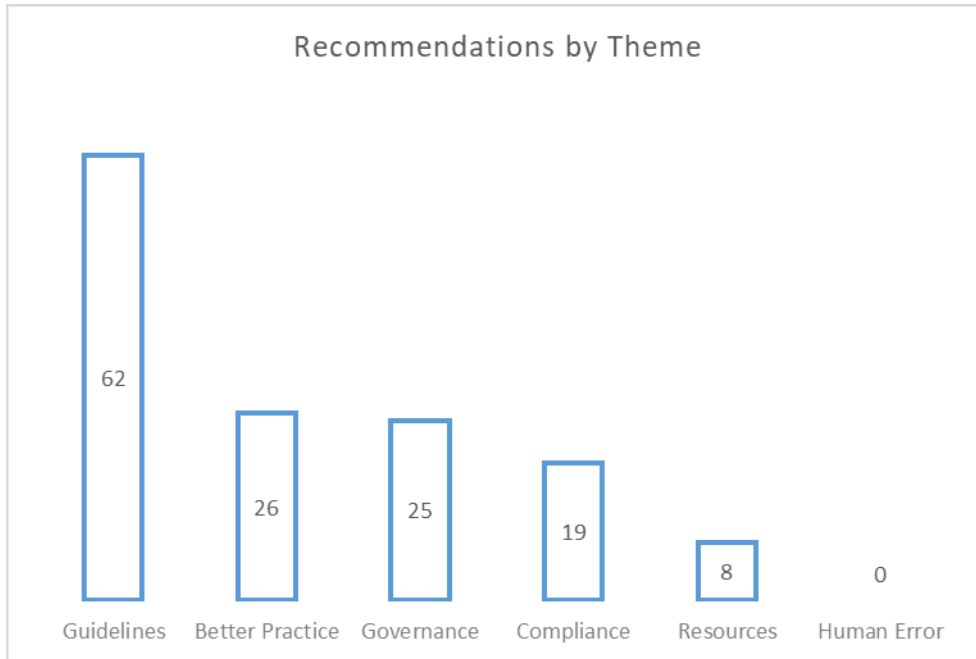
5.8　In the last year the largest proportion of recommendations related to Guidelines meaning there was a lack of or insufficient documented approaches, strategies or operating procedures to govern what, why and how activities are progressed. 40% of these were rated as High Risk meaning there was nothing in place.

5.9　There was a slight increase in the number of compliance related recommendations and a key theme emerging related to the absence of quality assurance frameworks at the first line of defence.

5.10　To support improved analysis of themes we will review categorisation to ensure they provide insight to allow us to draw conclusions and act on findings in a more focused way. We will incorporate any changes within our annual review of the Audit and Assurance (Excellence) Framework.

5.11　As well as the Corporate Governance themes we also monitor topical themes. That is issues that are repeatedly made across a number of publications relating to a business area or a process. During the course of the year the following themes emerged:

- Data Quality affecting the integrity of data or the reliability of management information.

11

- Quality Assurance processes at first line of defence affecting the way in which risk is managed and controlled on a day to day basis.

5.12 Intelligence co-ordination, analysis and business planning – continues to be a focus as per previous years as we have not yet delivered Analysts Transformation.

5.13 During the course of the year we identified some themes in relation to compliance with procedures and offered business areas consultation to review their existing Quality Assurance activities and we made referrals to our Continuous Improvement colleagues to support end to end process reviews. We provided consultation on the design of the review process for the Strategic Assessment and we participated in facilitation of the self-assessment exercise and subsequent debrief.

> Preparedness Objective – Providing assurance that we are prepared for future events and changes and that we have mechanisms in place to learn the lessons of the past.

5.14 Along with our guidance pack which we issue at various stages to ensure greater preparedness and awareness of expectations of role and responsibilities during the audit/inspection process, we have further developed our approach to preparation and have formalised our basic health check and self-assessment templates to facilitate a wider review of performance.

5.15 We have worked with a number of business areas on a one-to-one basis to provide business partnering support for early preparation for audit and inspection activities. This early engagement not only provides the opportunity to offer advice and guidance in relation to the process to external scrutiny but has also provided practical support to the delivery of recommendations. The main areas where support has been provided include Criminal Justice Services Division, People and Development, Safer Communities, C3 and Public Protection.

12

5.16   We worked with our People and Development colleagues to develop a comprehensive action plan to deliver on the recommendations from the Phase 1 Thematic Inspection of Leadership, Training and Development (LTD).

5.17   From last year's annual report we identified a significant amount of open recommendations relating to quality assurance activities within the custody environment. As a consequence we dedicated time to support our Criminal Justice Services Division (CJSD) colleagues to address the recommendations relating to these.

5.18   We provided advice on the structure and content of the CJSD Quality Assurance Framework ensuring learning from previous recommendations was incorporated. We designed an audit universe and identified requirements for performance reporting to evidence sustainable improvement. We designed self-assessment templates for strategic and operational activities to support the ongoing assessment of gaps and areas for improvement and provided a high level training package for staff within the Continuous Improvement Unit to sustain delivery of quality assurance activities.

5.19   Whilst the Division had commenced activity on quality assurance, the Audit and Assurance contribution accelerated product delivery in an all-encompassing and sustainable way.

5.20   As well as the quality assurance recommendations, there were a number of repeat recommendations relating to the consistency of practice and the risk assessment process. We participated in a SLWG in relation to Constant Observations to consider how risk assessments are used nationally. We designed a survey to capture Custody Sergeants and teams' views on current policies and practices in relation to facilitating areas for improvement.

5.21   We carried out a qualitative analysis of Force Custody Inspector logs and Critical Incidents for the purpose of presenting a comparative analysis of existing working practices to identify where consistency was most needed, achievable and beneficial.

5.22   We actively participate in meetings with HMICS to drive forward progress with custody related recommendations. At the start of the reporting period there were 23 recommendations open relating to custody. At the end of March 2021, this had reduced to 10 (a further 2 currently with HMICS to consider closure). All remaining open recommendations are at an advanced stage with the majority of the action complete awaiting evidence of improvement.

5.23   In preparation for an HMICS Assurance Review following the implementation of the Contact Assessment Model (CAM), we worked with our colleagues in C3 to develop a self-assessment tool to identify evidence for the forthcoming review. We also developed a survey tool using Best Value toolkits to specifically review how changes were perceived and the impact they had on our partnerships and people.

5.24   Whilst this activity is temporarily on hold pending confirmation of Inspection arrangements, it has been agreed that these activities along with a review of documentation prior to submission to HMICS and facilitation of focus groups /analysis of survey results will take place when the HMICS work resumes.

5.25   In relation to the HMICS Inspection of Hate Crime, we carried out a self-assessment to examine Divisional governance arrangements over Hate Crimes, to ensure incidents and crime had the correct level of information recorded to maximise investigations to examine compliance with incident and crime reporting timelines.

5.26   In addition, we analysed the results from the Divisional self-assessments and identified high level themes to progress alongside wider improvement activities.

5.27   Along with our HMICS colleagues, we developed a toolkit to support Divisions in their preparation for and involved in Joint Adult Support and Protection Inspections. This toolkit provides Divisions with details of all stages, timescales and requirements before, during and after the inspection process.

6.   Summary of Assurance Activity 2020/21

COVID-19 – Local Authority Childcare

6.1   On the onset of the pandemic the team were tasked with supporting OP TALLA by identifying the availability of emergency childcare provision across the 32 Local Authority Areas, and assess Police Scotland's demand. A survey was designed and delivered on Citizens Space to initially assess demand. The team monitored all 32 local authority websites and social media pages to keep an up to date log of the provision available. Bespoke reports were created for each Divisional Commander outlining the demand and scope of childcare required by their officers and staff within the often multiple local authority areas within their division, based on survey results, alongside the provision which was being offered. This was to equip Divisional Commanders to challenge the Local Authorities where provision was not sustainable. Evaluations were also gathered to record the interactions in order to report to the executive to support any required progression or intervention by Scottish Government.

6.2   All of the above was completed during unprecedented times within exceptionally challenging timescales, and which provided significant support to the operational response.

> Efficiency and effectiveness Objective: We want to effectively challenge confront and intervene in business processes ensuring efficiency and effectiveness whilst promoting a positive culture of audit and assurance.

COVID-19 Interventions

6.3   The Assurance team conducted a review of the methods used to capture instances where police officers had used new powers introduced following the implementation of COVID-19 lockdown, including dispersal of groups and the issue of Fixed Penalty Notices (FPNs). The review included analysis of data from the Coronavirus Dispersal Compliance application, Local Policing and Central Ticketing Offices. Discrepancies identified were presented within the final report and a recommendation was issued in relation to the accurate recording of FPNs within the Legacy Strathclyde divisions.

COVID-19 – SCRS Fixed Penalty Notice (FPN) Review

6.4   The Assurance team supported the Crime Registrars throughout the months of May and June in reviewing all paper and electronic FPNs issued within the legacy Strathclyde divisions between 27th March 2020 and 25th April 2020, where the method of recording FPNs in these areas differs from the rest of the country. The FPNs were assessed for compliance in line with the newly introduced Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020 and in line with Scottish Crime Recording Standards (SCRS). The results of this analysis was included within the final report which was issued by the Crime Registrars and also included the compliance results of the FPNs issued in the rest of the country.

Risk Escalation Review of ORR124 – Management of RRRDs

6.5   In response to the RAI escalated risk process, the assurance team conducted a controls assurance review of the escalated organisational risk ORR124 – Management of RRRDs to assess the effectiveness of the controls and gauge the progress of the further controls listed on the risk register with regard to the management of re-rostered rest days (RRRDs). The review involved working with officers and staff from the Resource Deployment Unit (RDU), reviewing the methodology used in the scoring of the risk and collecting evidence to support the controls listed on the risk register and thereafter conducting controls assessments. As a result of the review, nine recommendations and an improvement opportunity were issued, due to the detailed findings including a proposal to review the untreated risk score, this was later reduced from 20 (very high) to 16 (high).

> Efficiency and effectiveness Outcome: We want to effectively challenge confront and intervene in business processes ensuring efficiency and effectiveness whilst promoting a positive culture of audit and assurance.

Organisational Learning (OL)

6.6 The Assurance team were commissioned by the Executive to identify the current process for the gathering and dissemination of organisational learning within Police Scotland. This involved scoping all OL activity across all business areas to identify the scope and breadth of activity. It was found that there is no overarching, organisational wide structure or framework in place to capture, manage and communicate organisational learning. The review highlighted a critical need for a structured and coordinated approach to organisational learning across Police Scotland. Failure to implement this is considered a risk to Police Scotland and may result in critical lessons learned not being appropriately retained or shared resulting in repeated failure. Formulating a planned approach to organisational learning is essential moving forwards.

6.7 The review identified a number of pro-active experienced and qualified individuals across a wide range of business areas who are key stakeholders in terms of implementing a force wide organisational learning approach going forward. As per the terms of reference, it is the intention that these individuals will be encouraged to participate in an Organisational Learning Short Life Working Group to address the findings in this report.

Policing Support Unit

6.8 The Assurance team were commissioned by the Policing Support Unit to conduct an assurance review of the first line quality assurance processes and governance reporting in place in relation to covert financial management. Due to the sensitivity of the data managed by the Policing Support Unit, no quantitative data was provided and as such no data checks were conducted to ensure the accuracy of reconciliation. Three minor recommendations and one improvement opportunity were made to support the Policing Support Unit in relation to risk management and document management.

Operation Tarn

6.9 The Operation Tarn team requested a second line assurance review from the Assurance team to assess the robustness of the process maps and documentation in place in preparation of the Public Inquiry into the death of

Sheku Bayoh commencing. The team also reviewed the Operation Tarn risk register and how lessons learned were to be captured, documented and disseminated organisationally. The fieldwork was completed prior to the official commencement of the Public Inquiry on 30 November 2020 so the RAI team did not evidence any of the processes in practice, however a total of five recommendations and two improvement opportunities were issued.

6.10   In addition to the above assurance reviews, the team also conducted significant scoping work into some of the risks meeting the criteria within the Audit and Assurance (Excellence) Framework. These included: Warrants Management and Disclosure of Evidence.

6.11   The team have also undertaken a review of the risk escalation process as the current process did not capture new and emerging risks which are often ideal candidates for a proactive assurance intervention, the current escalation process will remain however with an added criteria of new and emerging risks to be considered. It therefore anticipated that this additional proactive approach will be more effective to support risk mitigation.

6.12   The team continue to offer their advice and support to a wide range of business areas in the design and delivery of first and second lines of defence assurance activities, this has also included supporting the DPO to assess the information assurance risks within their portfolio.

6.13   During the OP TALLA response the managers within RAI were also requested to be members the OP TALLA – Recovery Co-ordination Support group, this involved supporting the development of an outline strategy and framework for the formal recovery process including the identification of distinct recovery phases. We also provided support to develop a business critical response (implementation plan) to each recovery phase (including consideration of re-imposition of restrictions following partial removal of same) and supported the plans to ensure appropriate resourcing was in place.

18

7. Stakeholder Feedback

7.1 Following the completion of an assurance review, a survey is sent to the key contacts requesting feedback and suggestions based on the interaction with the team throughout their engagement with the RAI team. The survey was designed on Citizens Space and a link is provided to the key contacts along with a final report at the end of an assurance review (or at the end of the engagement with the RAI team, if no report is required).

7.2 The questions focussed on the consistency and satisfaction of the progress and an evaluation of the business benefits realised. Completion of the survey also supports the teams overall ethos in relation to the identification of continuous improvement opportunities.

7.3 The following is a sample of feedback gathered from recent reviews:

'Very good input and support. There was very good engagement and discussion before the review started.'

'A first class service, professional and focussed.'

'I found it a very positive experience and it will improve our business processes.'

'The recommendations are well considered and built on good engagement.'
'The team were very impressed by the RAI approach.'

'Really helpful exercise from my perspective.'

8. Year Ahead

8.1 In the year ahead the focus for Audit and Assurance function will be to:

- To launch a bespoke Assurance Mapping tool to support risk mitigation and preparation for internal and external scrutiny.
- Develop our reporting capacity using the Audit Management software.
- Continue to improve on audit and inspection KPI's demonstrating an improvement in the number achieved on time and a reduction of high risk recommendations.

- Conduct effective controls Assurance reviews to evidence mitigation of risk to the organisation.
- Continue to pro-actively engage with business areas to support and improve organisational outcomes to reduce risk.
- Continue to promote a positive Audit and Assurance culture providing training and guidance to all levels.

20

Appendix 1 – Progress with Objectives

What we said we would do	What we did 2019/20	Status
Improve existing processes for the recording and reporting of recommendations.	We have established contacts in all business areas where they have recommendations and have regular meetings to discuss open recommendations. We have expanded our reporting to some SMTs. We have applied greater scrutiny to open recommendations through undertaking deep dives to assess % completion.	Achieved
Improve and regularly report on audit and inspection KPIs demonstrating an improvement to the number achieved on time.	Despite the pandemic where the first two quarters saw an increase in missed recommendations, we worked closely with business areas to recover from this position. In the final two quarters there were no high risk recommendations missed.	Achieved
Implement Action Management Software solution.	We have set up the system and all staff have been trained. We have uploaded all actions to the new software solution and have been using this for reporting since October 2020. We have developed some basic dashboards and will expand reporting products throughout the coming year.	Achieved
Develop and deliver a range of tools, guidance and templates to support preparation for external scrutiny.	We have regular monthly meetings established with both Internal Audit and HMICS. We have actively contributed to the design of the annual audit programme. We have refreshed our range of guidance packs, developed a health check tool to ensure the business area is ready and knows what to expect during the audit/ inspection. On occasions,	Achieved

21

	we provide further assessment criteria to allow the business area to undertake their own self-assessment or evaluation of performance. We utilise EFQM methodology, Audit Scotland Best Value Toolkits and HMICFRS Peel Assessments to create bespoke assessments and questionnaires.	
Review our position with respect to self-assessment and design a range of products for consideration.	Due to the pandemic we did not pursue the position regarding carrying out more routine self-assessments as part of a structured approached to improvement. However we have continued to design and deliver bespoke self-assessments	Ongoing
Through Police Scotland's membership of Quality Scotland, the team will become excellence champions delivering workshops and training to address organisational awareness and culture.	Due to the pandemic Quality Scotland went into liquidation however we liaised with EFQM directly, and secured re accreditation training for 6 members of our team to be EFQM accredited Assessors and have been approved apply for organisational membership of EFQM Scotland.	Achieved / Ongoing