

OFFICIAL



## Audit, Risk and Assurance Committee Workplan

| MONTH                                               |                                                                                                                                                                                                                                                                           | AUG '24          | SEP '24 | OCT '24 | NOV '24          | DEC '24 | JAN '25 | FEB '25         | MAR '25 | APR '25 | MAY '25 | JUN '25 | JUL '25 |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------|---------|------------------|---------|---------|-----------------|---------|---------|---------|---------|---------|
| <b>SPA Audit, Risk and Assurance Committee Date</b> |                                                                                                                                                                                                                                                                           | 15 <sup>th</sup> | tbc     | No mtg  | 20 <sup>th</sup> | No mtg  | No mtg  | 6 <sup>th</sup> | No mtg  | No mtg  | tbc     | No mtg  | No mtg  |
| <b>Quarterly Reporting Period</b>                   |                                                                                                                                                                                                                                                                           | Q1               |         |         | Q2               |         |         | Q3              |         |         | Q4      |         |         |
| <b>Quarterly Standing Items</b>                     | <ul style="list-style-type: none"> <li>Minute/ Action Log from Previous Meeting</li> <li>Internal Audit Update</li> <li>Improvement Tracker (SPA and PS)</li> <li>External Audit Progress Report</li> <li>Risk Management – PS/SPA/FS</li> <li>Workplan Review</li> </ul> | ✓                |         |         | ✓                |         |         | ✓               |         |         | ✓       |         |         |
| <b>Internal Audit Reports</b>                       | Annual Internal Audit Report                                                                                                                                                                                                                                              |                  |         |         |                  |         |         |                 |         |         | ✓       |         |         |
|                                                     | Your Leadership Matters                                                                                                                                                                                                                                                   | ✓                |         |         |                  |         |         |                 |         |         |         |         |         |
|                                                     | Equality and Human Rights Impact Assessment                                                                                                                                                                                                                               |                  |         |         | ✓                |         |         |                 |         |         |         |         |         |
|                                                     | Risk management review                                                                                                                                                                                                                                                    |                  |         |         | ✓                |         |         |                 |         |         |         |         |         |
|                                                     | Core Operational Solutions                                                                                                                                                                                                                                                |                  |         |         | ✓                |         |         |                 |         |         |         |         |         |
|                                                     | Forensic Performance Management                                                                                                                                                                                                                                           |                  |         |         | ✓                |         |         |                 |         |         |         |         |         |
|                                                     | Implementation of change projects and realisation of the change benefits                                                                                                                                                                                                  |                  |         |         |                  |         |         | ✓               |         |         |         |         |         |
|                                                     | Grant management process                                                                                                                                                                                                                                                  |                  |         |         |                  |         |         | ✓               |         |         |         |         |         |
|                                                     | Estates and Asset Management                                                                                                                                                                                                                                              |                  |         |         |                  |         |         | ✓               |         |         |         |         |         |
|                                                     | ICT                                                                                                                                                                                                                                                                       |                  |         |         |                  |         |         |                 |         |         | ✓       |         |         |

OFFICIAL

**OFFICIAL**

|                                                    |                                                              |   |   |  |   |  |  |  |   |  |  |   |   |  |
|----------------------------------------------------|--------------------------------------------------------------|---|---|--|---|--|--|--|---|--|--|---|---|--|
|                                                    | Cash and Drug Productions and High Value Store               |   |   |  |   |  |  |  |   |  |  | ✓ |   |  |
| <b>Bi-Annual Reports</b>                           | SPA Information Management                                   |   |   |  | ✓ |  |  |  |   |  |  | ✓ |   |  |
|                                                    | PS Information Management                                    |   |   |  | ✓ |  |  |  |   |  |  | ✓ |   |  |
|                                                    | Police Scotland Best Value                                   |   |   |  | ✓ |  |  |  |   |  |  | ✓ |   |  |
|                                                    | Cyber security update                                        | ✓ |   |  |   |  |  |  | ✓ |  |  |   |   |  |
|                                                    | Police Scotland DESC update                                  | ✓ |   |  |   |  |  |  | ✓ |  |  |   |   |  |
| <b>Annual Cyclical Items</b>                       | Annual Internal Audit Plan and future years audit plan       |   |   |  |   |  |  |  | ✓ |  |  |   |   |  |
|                                                    | Annual External Audit Plan                                   |   |   |  |   |  |  |  | ✓ |  |  |   |   |  |
|                                                    | Draft Annual Report and Accounts                             | ✓ | ✓ |  |   |  |  |  |   |  |  |   |   |  |
|                                                    | Annual Data Loss, Fraud and Theft Report                     | ✓ |   |  |   |  |  |  |   |  |  |   |   |  |
|                                                    | Whistleblowing Annual Report SPA/PS                          | ✓ |   |  |   |  |  |  |   |  |  |   |   |  |
|                                                    | Annual Review of Terms of Reference                          |   |   |  |   |  |  |  |   |  |  |   |   |  |
|                                                    | HMICS Scrutiny Plan                                          | ✓ |   |  |   |  |  |  |   |  |  |   |   |  |
|                                                    | Evaluation of Committee Effectiveness                        |   |   |  |   |  |  |  |   |  |  |   | ✓ |  |
|                                                    | Annual External Audit Report                                 |   | ✓ |  |   |  |  |  |   |  |  |   |   |  |
|                                                    | Integrated Assurance Report                                  |   |   |  |   |  |  |  |   |  |  |   | ✓ |  |
|                                                    | ARAC Annual Report                                           |   |   |  |   |  |  |  |   |  |  |   | ✓ |  |
|                                                    | SPA Year End Performance Assessment                          |   |   |  |   |  |  |  |   |  |  |   | ✓ |  |
|                                                    | Information Management Year End Review                       |   |   |  |   |  |  |  |   |  |  |   | ✓ |  |
|                                                    | SPA Best Value                                               | ✓ |   |  |   |  |  |  |   |  |  |   |   |  |
| Accounting Policies, judgements and estimates (PS) |                                                              |   |   |  |   |  |  |  |   |  |  | ✓ |   |  |
| <b>Two Yearly</b>                                  | National Fraud Initiative – next due Aug. '25                |   |   |  |   |  |  |  |   |  |  |   |   |  |
| <b>Ad hoc</b>                                      | ICO Audit of Police Scotland – update following final review |   |   |  | ✓ |  |  |  |   |  |  |   |   |  |
|                                                    | Committee Priorities and Outcomes                            | ✓ |   |  |   |  |  |  |   |  |  |   |   |  |