

## AUDIT, RISK AND ASSURANCE COMMITTEE

28 January 2021

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### Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Thursday, 28 January 2021 via video-conference

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Board Members Present: Jane Ryder (Chair)  
Grant Macrae (Committee Member)  
Matt Smith (Committee Member)  
Michelle Miller (Authority Member) (Item 5)

In attendance: Police Scotland  
Assistant Chief Constable Alan Speirs  
James Gray, Chief Financial Officer  
Andrew Hendry, Chief Digital and Information Officer  
(Items 1-4)  
Alasdair Corfield,  
Fiona Miller, Enterprise Risk Manager

Scottish Police Authority  
Lynn Brown, Interim Chief Executive  
John McNellis, Head of Finance, Audit and Risk  
Graham Stickle, Audit and Risk Lead  
Lindsey Davie, Information Management Specialist (Item 2)  
Jennifer Muir, Head of Strategic and Business  
Performance (Forensic Services) (Item 2)  
John MacLean, Workforce Governance Lead (Item 5)

Audit Scotland  
Gillian Woolman, Audit Director  
Pauline Gillen, Senior Audit Manager

Scott Moncrieff  
Gary Devlin, Relationship Partner  
Matthew Swann, Head of Internal Audit

HMICS

Dave Hair (Observing)

SPA Secretariat

Karen Vallance, Governance Support Officer

## 1. WELCOME AND STANDING ITEMS

The Chair welcomed everyone to the meeting and confirmed the video-conference contingency arrangements.

The Committee **RESOLVED** to:

- **NOTE** no Committee Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the minute of the 15 September 2020 meeting;
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraph 20 of the SPA Standing Orders, the Committee would consider items 7-9 in private for the reasons set out on the agenda.

## 2. AUDIT AND IMPROVEMENT PROGRESS

### 2a. INTERNAL AUDIT PROGRESS REPORT

Members considered the report which provided progress against the Annual Internal Audit Plan. Gary Devlin (GDevlin) provided a summary of progress, as detailed in the paper and highlighted that the one red KPI was not concerning as it was a complex report delayed as a result of the Covid-19 pandemic.

In discussion the following matters were raised:

- Members were advised that the home working security audit was in planned status. It was acknowledged that timescales were tight however it was anticipated the report would be presented to the Committee in May 2021.
- Members were assured that the Internal Audit Opinion was also on track to be reported to the Committee in May 2021.

The Committee **RESOLVED** to:

- **NOTE** the position

## 2b. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS

Members considered the report which summarises management progress in completing management actions arising from internal audit reports. Matthew Swann (MSwann) provided a summary of progress, as detailed in the paper. He clarified that SPA had provided a response to the SPA/PS/Forensic Services Joint Working and the outstanding response was from Police Scotland.

In discussion the following matters were raised:

- Members were informed progress had been made on non-pay expenditure controls for procurement however it is not complete from a P2P expenditure perspective. MSwann advised that Internal Audit look at whether the management action has addressed the risk at the point in time the risk was identified. Internal Audit were comfortable with the response but would look at the issue of P2P going forward.
- Police Scotland assured Members that there were rigorous, well developed internal processes to manage progress against actions, prior to reporting to Internal Audit.
- Members discussed recommendations relating to Demand and Productivity and those specific to the implementation of the RAM plan, and were assured that progress work was ongoing and would be met by the March date.
- Members discussed the management actions relating to the Strategic Workforce Plan key person and raised concern that the rationale for closure had not addressed the risk.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed
- **AGREE** the following action:

Members felt the rationale for closure had not addressed the risk. Rationale to be reconsidered.

20210128-AUD-001

## 2c. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q3

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Alan Speirs (ACCSpeirs) provided a summary of progress, as detailed in the paper.

In discussion the following matters were raised:

- Members were provided with an overview of the new Action Management System introduced and suggested consideration be given to how it can be used to report action updates to the Committee.
- Members discussed the recommendations relating to HMICS and the role of the Committee, noting that actions are only closed once there is agreement from HMICS that they are satisfied. Reporting on these recommendations are brought to the Committee to provide transparency on how Police Scotland respond.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed
- **AGREE** the following action:

Fiona Miller and John McNelis to discuss how action management system can be used to report audit action updates to the Committee.

20210128-AUD-002

## 2d. SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

Members considered the report which provided an update on current open recommendations from all SPA audit and improvement activity. John McNellis (JMcNellis) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members raised concern on the status of ICO recommendations. Lynn Brown (LBrown) advised that the new SPA structure addressed resource issues therefore further progress was anticipated to be made by the next Committee meeting. Members were informed that ICO had requested an update on medium and high risks. A written update had been submitted in response and feedback was anticipated. Members requested a follow up report specific to ICO recommendations be brought to the next Committee.

- Gillian Woolman (GWoolman) noted she welcomed the paper.

The Committee **RESOLVED** to:

- **NOTE** the report
- **AGREE** the following action:

Separate report to be brought to April Committee detailing progress on ICO Recommendations.

20210128-AUD-003

## **2e. HMICS THEMATIC INSPECTION OF SPA PROGRESS UPDATE**

Members considered the report which provided an update on current open recommendations from all SPA audit and improvement activity. LBrown highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members were informed that work to identify closure dates continued and the new categorisation would help progress that work.
- GWoolman sought clarity on reporting lines to the Committee. LBrown confirmed SPA are in constant dialogue with Scottish Government and she would keep Committee Members up to date on progress. HMICS would continue to track progress against recommendations.
- Members discussed the complex interdependencies of some recommendations which are out of control of SPA. LBrown highlighted that despite this, it was important for accountability that she present the report.
- Members congratulated LBrown and JMcNellis on the format change of the paper.

The Committee **RESOLVED** to:

- **NOTE** the position

## **3. INTERNAL AUDIT REPORTS**

### **3a. BENEFITS REALISATION AND EFFICIENCY TARGETS**

Members considered the final report on the review of Benefits Realisation and Efficiency Targets. GDevlin highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members reflected on the discussion at the Authority Meeting on 22 January 2021 relating to change, including reporting of the introduction of the Demand, Design and Resource Board chaired by the Chief Constable. Members welcomed progress, stressing the importance of implementing recommendations in a timely manner.
- Andrew Hendry confirmed Police Scotland were content with the report and progress was being made to address the recommendations.
- Members were assured that information collated through the Demand, Design and Resource Board would be addressed at a divisional level. Members requested an updated internal governance reporting structure, including Demand, Design and Resource Board, be provided.
- Members discussed the reporting cycle to the Committee, agreeing a decision could be taken following the first full Board session on Oversight of change. It was noted that an agreed plan would be in place by the next Committee
- G Woolman confirmed that Audit Scotland would look at the interdependencies with the Strategic Workforce Plan and the performance management framework.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

Updated internal governance reporting structure, including DDR, to be provided to Members.

20210128-AUD-004

### 3b. COVID-19

Members considered the final report on the review of Management Response to Covid 19. MSwann highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- James Gray (JGray) confirmed that Police Scotland were content with report. Learning had been taken from the report and applied in areas such as procurement.

- GDevlin highlighted to Members that the overarching finding was that Police Scotland had done a good job during a difficult time. Only two yellow recommendations was testament to the management response.
- G Woolman informed Members Audit Scotland welcomed the request for Internal Audit to look at this.
- G Woolman suggested consideration be given to how the implications sections on the cover papers of Internal Audit reports are reported. LBrown agreed to discuss internally and with Internal Audit colleagues.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

Discussion on completion and presentation of Internal Audit covering reports to be held between Lynn Brown, John McNelis and Internal Audit.

20210128-AUD-005

### 3c. CORE FINANCIAL SYSTEMS: FIXED ASSETS

Members considered the final report on the review of Fixed Assets (Core Financial Systems). MSwann highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- JGray confirmed Police Scotland were satisfied with the recommendations and the report had identified progress that had been made.
- Members were advised that the issue relating to legacy assets was due to a variance in record keeping practices throughout the legacy forces. Work had been undertaken to address the legacy issues and then ensure current processes were robust.

The Committee **RESOLVED** to:

- **NOTE** the report

### 3d. FORENSIC CASE MANAGEMENT

Members considered the final report on the review of forensic case management. MSwann highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Jennifer Muir confirmed Forensic Services management were content with the report. She informed Members the capacity of the Forensic Systems Support team had increased which would allow timely audit responses.
- The Committee Chair confirmed that the MOU was a live issue within the Forensic Services Committee and was anticipated to be reported in May 2021.
- Members agreed that progress on the recommendations be reported to the Forensic Services Committee.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following report:

Follow up report on management action progress to be brought to a future Forensic Services Committee.

20210128-AUD-006

#### 4. INTERNAL AUDIT ANNUAL PLAN 2021/22

Members considered report (a) which provided an introduction and overview of the internal audit planning process for 2021/22, offering assurance of the robust approach undertaken. JMcNellis highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- LBrown highlighted the methodology provided Audit Scotland with reassurance that SPA has ownership of the plan. She thanked JMcNellis and Graham Stickle for the work undertaken and endorsed the paper.
- Members agreed the report was extremely helpful and welcomed the dashboard approach.

Members considered report (b) which presented the draft Internal Audit Annual Plan for 2021/22. GDevlin highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:



- Members noted there was few contingency days included. LBrown responded that the number of contingency days was not significant as it was a robust programme to be delivered. However, the plan had been designed so days can be added if necessary.
- Members were informed that 40 days for health and safety reflects the large size of the organisation and the complexity of risk. GDevlin advised that there had been no Health and Safety expertise requested from Police Scotland as there was no gaps within the Police Scotland Health and Safety team.
- Members discussed the timing of the estates management review and were informed that the initial assessment of the impact of home working would not change the estates strategy significantly, and therefore would not impact the timing and scope of the review.
- Members discussed whether either change management or TCSS implementation could be brought forward to 2021/22. Rationale was provided that those reports were scheduled for 22/23 to allow recommendations to be taken forward from the benefits realisation and efficiency targets review.

The Committee **RESOLVED** to:

- **NOTE** report (a).
- **RECOMMEND** the Draft Internal Audit Plan 2021/22 to the Authority for Approval.

## 5. WHISTLEBLOWING

The Committee Chair welcomed Board Member and SPA Whistleblowing Champion Michelle Miller (MMiller) to the meeting.

Members considered paper (a) which provided an update on the implementation of the SPA Whistleblowing Policy; outlined proposals to include the outcome of a self-assessment against the Whistleblowing Commission Code of Practice as part of the ARAC annual report; provided an update on engagement in relation to the possibility of moving towards a single policy for policing with different escalation routes; and provided some commentary in relation to the specific Dame Elish Angiolini recommendations associated with whistleblowing. John MacLean highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- MMiller highlighted that a lot of work had been undertaken to ensure the SPA and Police Scotland policies mirrored each other. The key issue addressed was that both organisations had a policy and operating procedure which looked at the response to whistleblowing complaints, not simply the number of complaints processed. MMiller noted the paper was a good first step.
- Members were informed that aspects relating to whistleblowing within the Dame Elish Angiolini report would be taken forward as part of the legislative programme required to implement the Dame Elish Angiolini report. However, if any changes can be introduced without a legislative change, they will be taken forward as appropriate.
- Members were informed that despite the small number of cases being reported within SPA, there will continue to be an annual report on the policy and any lessons learned.
- GWoolman noted she welcomed the work underway, noting that it was important that it was accessible to those who are concerned.

Members considered paper (b) which provided an overview of the Whistleblowing processes in place within Police Scotland. ACCSpeirs highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- ACCSpeirs confirmed that some whistleblowing complaints are clear that they are whistleblowing although some are assessed as not. Gateway staff have received intensive training to assist in making assessments.
- Members questioned what learning has taken place to which ACCSpeirs responded that each circumstance is considered on its own merit however the first learning identified was to make sure appropriate support and welfare is put in place.
- Members were informed that both SPA and Police Scotland have worked with the Protect organisation to provide an external source of support for whistleblowers.
- Members were advised that Forensic Service staff have access to whistleblowing information via the intranet.

- Members sought information on the outcomes of whistleblowing process. ACCSpeirs advised that instances are small but varied and while not every outcome leaves the whistleblower satisfied, learning is always taken. Members suggested consideration be given to tracking benefits and determining any improvement plans.
- During discussion of various Committee reporting, it was noted that existing agreement for SPA is that a six monthly report be provided to MMiller and an annual report to the Audit, Risk and Assurance Committee. For Police Scotland the current position is that a report is provided to the Chief Constable through internal governance with an annual report to the Audit, Risk and Assurance Committee.
- MMiller noted it was positive the current report showed an emphasis on training but felt that the information stated within the report does not fully satisfy the Authority's responsibility for governance in relation to whistleblowing. Members acknowledged the robust internal processes highlighted but sought greater clarity and assurance on outcomes in order to allow the Authority to undertake an overall assessment
- Members were informed that matters reported through the gateway that are not assessed as whistleblowing are reported to the Complaints and Conduct Committee.
- Members noted that the SPA approach was focused on a previous Internal Audit report. The Committee noted the next step was to look at the annual report following approval of the policy.
- Members requested SPA and Police Scotland identify appropriate contact to ensure consistency of points covered within SPA and Police Scotland annual reports.

The Committee **RESOLVED** to:

- **NOTE** the reports
- **AGREE** the following actions:
  - Future reports to include greater clarity and assurance on outcomes
  - SPA and Police Scotland ensure consistency of points covered within SPA and Police Scotland annual reports.

20210128-AUD-007

## 6. AUDIT COMMITTEE WORK PLAN

GWoolman informed Members that the Annual External Audit Plan is scheduled for April 2021 which is later than previous years. The 2019/20 annual audit process was challenging due to the pandemic and move to remote working. While the SPA Annual Audit Report was submitted on time, this did not happen for other organisations. As such, Audit Scotland have moved to deprioritise some audit work but it is not anticipated that this will impact the audit work of SPA.

Members requested the Audit Scotland Annual Plan be circulated to ARAC Members once complete, prior to next Committee.

The Committee **RESOLVED** to:

- **NOTE** the work plan
- **AGREE** the following action:

Audit Scotland Annual Plan to be circulated to ARAC Members once complete, prior to next Committee.

20210128-AUD-008

## AUDIT, RISK AND ASSURANCE COMMITTEE

05 May 2021

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### Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Wednesday 05 May 2021 via video-conference

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Board Members Present: Jane Ryder (Committee Chair)  
Grant Macrae (Committee Member)  
Katharina Kasper (Committee Member)  
Catriona Stewart (Committee Member)  
Martyn Evans (SPA Chair)

In attendance: Police Scotland  
Assistant Chief Constable Alan Speirs  
James Gray, Chief Financial Officer  
Andrew Hendry, Chief Digital and Information Officer  
Alasdair Corfield, Financial Controller  
Fiona Miller, Enterprise Risk Manager  
  
Scottish Police Authority  
Lynn Brown, Chief Executive Officer  
Chris Brown, Deputy Chief Executive, Resources  
John McNellis, Head of Finance, Audit and Risk  
Graham Stickle, Audit and Risk Lead  
Lauren MacLeod, Audit, Risk and Assurance Officer  
Lindsey Davie, Information Management Specialist (Item 2)

Audit Scotland  
Gillian Woolman, Audit Director  
Pauline Gillen, Senior Audit Manager  
Mark MacPherson, Senior Manager

Scott Moncrieff  
Gary Devlin, Relationship Partner  
Andrew Diffin, Assistant Manager

SPA Secretariat

Karen Vallance, Governance Support Officer

## 1. WELCOME AND STANDING ITEMS

The Committee Chair welcomed everyone to the meeting and confirmed the video- conference contingency arrangements.

The Committee Chair welcomed new Committee Members, Katharina Kasper and Catriona Stewart to the meeting, as well as SPA Chair Martyn Evans. The Chair thanked departing Member Matt Smith for his contribution.

The Committee **RESOLVED** to:

- **NOTE** no Committee Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the minute of the 28 January 2021 meeting;
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraph 20 of the SPA Standing Orders, the Committee would consider items 8-12 in private for the reasons set out on the agenda.

## 2. AUDIT AND IMPROVEMENT PROGRESS

### 2a. INTERNAL AUDIT PROGRESS REPORT

Members considered the report which provided progress against the Annual Internal Audit Plan. Andrew Diffin (ADiffin) provided a summary of progress, as detailed in the paper.

In discussion the following matters were raised:

- Members commended Internal Audit for delivering the full internal audit plan during the year.
- Auditors confirmed that management response times were not generally an issue, although there were extended times for some complex reports, and the internal audit plan provides future sight to allow management planning time. Members noted a number of reports scheduled near the end of the year.

- To ensure completion within the year and to even out the workload, .Members requested Internal Audit consider whether any reports can be brought forward.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed
- **AGREE the following action:**

Following discussions with SPA staff and Police Scotland, Gary Devlin to confirm whether any reports can be brought forward.

20210505-AUD-001

## **2b. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS**

Members considered the report which summarises management progress in completing management actions arising from internal audit reports. ADiffin provided a summary of progress, as detailed in the paper, highlighting the change in format of the paper.

Members commended the significant progress recently achieved and thanked all those involved.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed

## **2c. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q3**

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Alan Speirs (ACCSpeirs) provided a summary of progress, as detailed in the paper.

In discussion the following matters were raised:

- Members agreed the amount of improvement action was both commendable and reassuring.
- Member sought further information on the methodology used to assess and prioritise recommendations. ACCSpeirs informed Members his team co-ordinate work against recommendations and acknowledge the importance of risk. Each recommendation is

categorised by risk to assist prioritising. Timings agreed against management responses also provide the opportunity to scrutinise priorities.

- Members requested future reports show indicative timings of those actions which are on hold.
- Members requested a briefing be provided on outstanding HMICS recommendations specifically relating to custody and data quality.
- Regarding the date against the Wellbeing report recommendations, Members raised concern on the lack of interim reporting before March 2022. However Members were informed that the detail and issues arising from the Wellbeing Report and staff survey would be reported to the People Committee, with further reporting to the full Authority meeting.

The Committee **RESOLVED** to:

- **NOTE** the position as discussed
- **AGREE** the following actions:

Future report to be updated to show indicative timings of those actions which are on hold.

20210505-AUD-002

Briefing to be provided on outstanding HMICS recommendations specifically relating to custody and data quality.

20210505-AUD-003

## 2d. SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

Members considered the report which provided an update on current open recommendations from all SPA audit and improvement activity. John McNellis (JMcNellis) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members welcomed the update. On enquiry members were assured SPA staff were mindful of reputational risks and continue to work to address ICO and HMICS recommendations
- The Committee Chair confirmed the Committee will maintain scrutiny of the performance against the SPA business plan, and will report to the Authority by exception.



- Members raised concern on the length of time taken to agree a draft National Record of Scotland Data Sharing Agreement and asked to be kept updated on the progress. Members were assured an agreement was expected shortly.

The Committee **RESOLVED** to:

- **NOTE** the report
- **AGREE** the following action:

Updated on progress of agreeing draft of National Record of Scotland Data Sharing Agreement.

20210505-AUD-004

## 2e. ICO REPORT – SPA PROGRESS UPDATE

Members considered the report which provided an overview of the Information Commissioners audit of SPA corporate / forensics services and an update on the progress of implementing the findings from their audit. JMcNellis highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members noted the rationale for closure on some recommendations appeared assertion based rather than evidence based. JMcNellis informed Members that whilst the recommendations were valid and agreed to when the audit was undertaken they are no longer considered current. Assurances were provided that the risks identified in the original report have been considered and addressed albeit in a different way from the original recommendation.
- Members were informed recommendations relating to auditing will be progressed internally following recruitment of additional staff within Information Management. Discussions were also underway regarding preparing an information management strategy to provide additional assurance.
- Members noted that while HMICS recommendations were formally "signed off" by HMICS, there is not a similar formal process for ICO recommendations.

The Committee **RESOLVED** to:

- **NOTE** the position

### 3. INTERNAL AUDIT REPORTS

#### 3a. PERFORMANCE MANAGEMENT

Members considered the final report on the review of performance management. Gary Devlin (GDevlin) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members recognised it was a broad area for Internal Audit to assess, but welcomed the section on quality of data collection. Members explored the challenges around measuring data and how that data is linked to transformational work. Members noted the Policing Performance Committee had identified key areas which are reported to the full Authority, with transformational change reported to the full Authority every six months.
- Members queried the design principles and issues of quality assurance. GDevlin reflected that Internal Audit had identified the performance systems report on the basis of data held. He agreed there is a debate about what data is being looked at and what data should be looked at. Members agreed it would be useful to discuss the area further with the Chief Data Officer at a future date.
- Members were assured that SPA and Police Scotland were working together on benchmarking but analysing comparisons for a national force was an issue. Members requested further consideration is given to identifying whether the timeline for recommendation 1.1 will be place during the current financial year.
- On enquiry about Best Value, it was suggested that as Police Scotland have a performance management system to drive continuous improvement, Police Scotland could state they were demonstrating Best Value through that process.
- Members further discussed the scope of section 37 of the legislation plus existing guidance regarding Best Value. GDevlin advised specific guidance was used for SPA but recognised this could be clearer within the paper.
- Members were informed the draft assignment plan for data quality had been shared and would be brought to the Committee for approval imminently.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

ACC Speirs to confirm whether the timeline for recommendation 1.1 will be in place during current financial year.

20210505-AUD-005

### 3b. PAYROLL

Members considered the final report on the review of payroll. ADiffin highlighted a number of key points as detailed in the paper.

Members agreed they were assured that required actions had been progressed. James Gray (JGray) agreed he was pleased with progress and improvements made.

The Committee **RESOLVED** to:

- **NOTE** the report.

### 3c. NON PAY EXPENDITURE FOLLOW UP

Members considered the follow up report on non-pay expenditure. ADiffin highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members noted a number of areas had not been tested within the live environment. ADiffin informed Members follow up work would be undertaken through the recommendation process and business as usual work. JGray added the second part of the report focussed on increasing efficiency and increasing controls which will roll over during the year. He noted a management report could be provided by the end of the year.
- Members discussed the information reported within the implication sections of the covering reports, noting it was not for Internal Audit to articulate the risk to equalities and other areas. Lynn Brown (LBrown) confirmed work was ongoing to improve the covering papers for Internal Audit reports.

The Committee **RESOLVED** to:

- **NOTE** the report

### 3d. HOME WORKING SECURITY

Members considered the final report on the review of home working security. GDevlin highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- ACCSpeirs informed Members Police Scotland felt there was a balanced approach in place with risks captured well. Information security had been the biggest issue but it is being managed. It is anticipated that going forward a blended working approach will be taken for those currently working from home.
- Members were informed detailed wellbeing reports had been brought to the Resources Committee where equality issues were highlighted and discussed. Equality outcomes and equality impact assessments are expected to be discussed through the People Committee.
- Internal audit confirmed that home working security was generally well handled.
- Audit Scotland confirmed they welcomed the undertaking and timing of the report.
- Members sought clarity on the timeline for the mobile devices recommendation. Andrew Hendry advised a programme plan could be shared.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

In response to the deadline of recommendation 2.1, Andrew Hendry to provide further information on programme plan.

20210505-AUD-006

### 4. INTERNAL AUDIT ANNUAL REPORT

Members considered report which summarised the conclusions and key findings from the internal audit work undertaken at the SPA, Police Scotland and Forensics during the year ended 31 March 2021, including the overall opinion on the internal control systems within SPA, Police

Scotland and forensic services. GDevlin summarised a number of key points as detailed in the paper, highlighting the major milestone in having an un-qualified opinion for the first time.

In discussion the following matters were raised:

- Members discussed the inclusion and omission of SPA and Forensic Services within specific areas of the paper, noting this was deliberate due to some areas covered by service back arrangements from Police Scotland. LBrown acknowledged it was an unusual arrangement but the work of Internal Audit is to provide assurance for all three organisations.

The Committee **RESOLVED** to:

- **NOTE** the report.

## 5. PROJECT PLAN FOR PREPARATION OF ANNUAL ACCOUNTS

Members considered the paper which provided an update on the plan in place to deliver the draft Annual Report & Accounts by 21 June 2021 and the key milestones and reporting mechanisms in place to ensure the deadline is achieved. JGray highlighted a number of key points as detailed in the paper.

Members were advised the performance section of the annual report will be brought to the Policing Performance Committee in June 2021.

The Committee **RESOLVED** to:

- **NOTE** the report.

## 6. AUDIT SCOTLAND

### 6a. ANNUAL AUDIT PLAN 2021/22

Members considered the paper which presented the Annual Audit Plan 2021/22. Gillian Woolman (GWoolman) summarised a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members were assured that Audit Scotland did not anticipate the same access issues as experienced during the previous year.

- Members were informed that interim audit work had been challenging during the current period of remote working but continuity of the core staff team helped alleviate any problems.
- Members were advised that Audit Scotland will liaise with Internal Audit on core financial systems work.

The Committee **RESOLVED** to:

- **NOTE** the report.

## 6b. BEST VALUE

Members considered the paper which provided a summary of the role of audit in relation to the SPA and Police Scotland's arrangements for Best Value. Mark MacPherson summarised a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members were informed Best Value was included within the SPA Annual Business Plan and self-evaluation work would be included in work taken forward.
- Members were informed there was no guidance or best practice for documenting evidence, however previous reports for other government bodies would provide an indication of what has previously been looked at.
- GDevlin reflected that organisations which do best are those which have an internal framework of what good looks like and how it is monitored.
- Members were informed that Audit Scotland had attended the Police Scotland Senior Leadership Board where the Audit Scotland draft annual audit plan and best value paper was presented to allow Senior Leadership awareness of what external auditors would be looking at.

The Committee **RESOLVED** to:

- **NOTE** the report.

## 7. COMMITTEE GOVERNANCE

### 7a. ANNUAL REVIEW OF TERMS OF REFERENCE

The Committee Chair suggested any review be undertaken across all Committees within the whole organisation.

The Committee **RESOLVED** to:

- **NOTE** the update.

### 7b. COMMITTEE WORKPLAN

The Committee Chair requested the work plan be updated to highlight when all future Internal Audit reports are being presented.

The Committee **RESOLVED** to:

- **NOTE** the report.

SPA Chair, Martyn Evans, congratulated the Committee on the successes reported.

*end*

## AUDIT, RISK AND ASSURANCE COMMITTEE

15 July 2021

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### Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Thursday 15 July 2021 via video-conference

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Board Members Present: Jane Ryder (Committee Chair)  
Grant Macrae (Committee Member)  
Katharina Kasper (Committee Member)  
Catriona Stewart (Committee Member)  
Martyn Evans (SPA Chair) (Items 1- 5)  
Michelle Miller (Board Member) (Items 1- 4)

In attendance: Police Scotland  
David Page, Deputy Chief Officer  
Chief Superintendent Andy McDowall  
Chief Superintendent Richard Thomas  
Alasdair Corfield, Financial Controller  
Fiona Miller, Enterprise Risk Manager  
Donna Adam, Audit Manager (Items 1- 4)

Scottish Police Authority  
Lynn Brown, Chief Executive Officer  
Chris Brown, Deputy Chief Executive, Resources  
John McNellis, Head of Finance, Audit and Risk  
Graham Stickle, Audit and Risk Lead  
Lauren MacLeod, Audit, Risk and Assurance Officer  
Amanda Coulthard, Head of Strategy and Performance

Audit Scotland  
Gillian Woolman, Audit Director  
Pauline Gillen, Senior Audit Manager

Scott Moncrieff  
Gary Devlin, Relationship Partner  
Matthew Swann, Associate Director



HMICS  
Gill Imery  
Tina Yule

SPA Secretariat  
Karen Vallance, Governance Support Officer

## 1. WELCOME AND STANDING ITEMS

The Committee Chair opened the meeting and confirmed the video-conference contingency arrangements.

The Committee Chair welcomed Board Member Michelle Miller who was attending in her capacity as Whistleblowing Champion, and Gill Imery and Tina Yule from HMICS.

The Committee **RESOLVED** to:

- **NOTE** no Committee Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the minute of the 05 May 2021 meeting;
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraph 20 of the SPA Standing Orders, the Committee would consider items 7-12 in private for the reasons set out on the agenda.

## 2. WHISTLEBLOWING

### 2a. SPA ANNUAL REPORT

Members considered the report which outlined the overall outcome and planned actions for 2021/22 as a result of the recent SPA self-assessment against the Whistleblowing Commission Code of Practice, and provided an update in relation to the outcome of the six monthly assurance process. Lynn Brown (LBrown) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members requested progress on training implementation be included within the next 6 monthly report.

- Michelle Miller (MMiller), in her capacity as Board Whistleblowing Champion, urged both SPA and Police Scotland to explore the extent to which people are comfortable using the policy, and if they aren't, establishing the reasons why.
- Noting the previous discussions with regard to a joint policy, MMiller noted it would be beneficial to have one policy with different work flow diagrams on implementation. However, she acknowledged if a joint policy required investment and individual policies were fit for purpose then there may not be a requirement for a joint one.
- The Committee Chair noted the additional oversight from the recently established People Committee was helpful.

The Committee **RESOLVED** to:

- **NOTE** the report
- **AGREE** the following actions:

6 monthly reports from both SPA and Police Scotland to include information on training and how staff confidence in the process is measured.

20210715-AUD-001

## **2b. POLICE SCOTLAND WHISTLEBLOWING ANNUAL REPORT**

Members considered the report which provided an update in relation to Police Scotland's Whistleblowing data for Financial Year 2020/21, and outlined Police Scotland's planned actions for Financial Year 2021/22 in relation to the governance of Whistleblowing matters. Chief Superintendent Andy McDowall (CSMcDowall) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- While low numbers may be due to reporting through other mechanisms, members raised concern that those other channels are not reported to the Committee.
- Members sought information on what assurance is in place for assessments, and were informed the gateway was a hierarchical structure with only certain staff having access to assessments which are not widely shared.
- Members were advised Police Scotland recognise the need to review the policy, following the self-assessment, and that this would be progressed.

- Members were assured equality and diversity work currently undertaken would take into account whistleblowing reporting and impact.

The Committee **RESOLVED** to:

- **NOTE** the report

### 3. HMICS

The Committee Chair confirmed the Committee were keen to focus not only on internal audit but also on audit and assurance activity from HMICS. The Committee Chair welcomed the suite of documents including the governance pathway document presented by SPA.

#### 3a. GOVERNANCE PATHWAY

Members considered the report which provided an overview of the SPA's updated approach to formally considering and monitoring HMICS reports. John McNellis (JMcNellis) summarised a number of key points as detailed in the paper. LBrown highlighted that HMICS reports and recommendations are made public and Members will be provided with the report and, critically, the agreed management action plans at the earliest opportunity.

In discussion the following matters were raised:

- The Committee Chair confirmed it was valuable for the Audit, Risk and Assurance Committee to see recommendations and action plans whilst other Committees may also be presented with appropriate reports and plans .
- Gill Imery (GImery) confirmed she welcomed the opportunity for HMICS to speak to Committees on specific reports, and supported the governance pathway.

The Chair proposed the desirability of seeing the end to end process, noting that the paper clarified the correct entry point but it would also be helpful to clarify the end of the process, including arrangements for closure and reporting to the Committee.

The Committee **RESOLVED** to:

- **NOTE** the report.

- **AGREE** the following actions:

Arrangements for closure be added to the pathway document, providing a full picture of end to end process

### **3b. HMICS SCRUTINY PLAN 2021/22**

Members considered the HMICS Scrutiny Plan 2021/22. GImery provided a summary of intended reports detailed within the scrutiny plan.

In discussion the following matters were raised:

- Members noted the COP26 report will be reported to the COP26 Oversight group, and the Audit, Risk and Assurance Committee will rely on assurance from that group.
- Members were advised recommendations are ordered to follow the HMICS inspection framework. GImery acknowledged the order may not give the right impression in respect of prioritisation of importance from HMICS perspective but this be reconsidered during the HMICS methodology review.
- Members were informed HMICS had been in discussions with NHS Scotland since 2016 but progress on a joint scrutiny plan had been slow. Work undertaken by Police Scotland on developing custody as an opportunity to intervene with people in a time of crisis had been done without the commitment given by the NHS.
- Members were informed officers seconded from Police Scotland to HMICS had returned following the initial Covid-19 response.

The Committee **RESOLVED** to:

- **NOTE** the report.

### **3c. HMICS REPORT: HATE CRIME**

Members considered the HMICS report on hate crime. GImery highlighted a number of key points as detailed in the paper and informed Members that as the time of scrutiny was elongated, HMICS were able to see during that period that Police Scotland had identified a lot of areas for improvement and had taken action.

In discussion the following matters were raised:

- Members were assured Police Scotland begin consultation with HMICS during an early draft of all action plans, and further

discussions were due to take place imminently regarding the hate crime report.

- Members were informed the intention to implement the Hate Crime Act will allow clarity on legislation which will positively impact the ability to track quantitative analysis.
- LBrown reiterated the importance of avoiding duplication of reporting to the SPA, and as such HMICS reports would be presented to the most appropriate Committee with recommendation progress updates brought to the Audit, Risk Assurance Committee.

The Committee **RESOLVED** to:

- **NOTE** the report

#### 4. AUDIT AND IMPROVEMENT PROGRESS

##### 4a. HMICS RECOMMENDATIONS: POLICE SCOTLAND UPDATE

Members considered the report which provided an update on the status of HMICS recommendations. Chief Superintendent Richard Thomas (CSThomas) summarised a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members were provided with detail on the membership of the Police Scotland Audit and Risk Board co-chaired by DCC Taylor and DCO David Page and noted the officers attending provided the meeting with high level visibility.
- Members requested consideration be given to bringing forward recommendation due dates.
- Members were assured that HMICS had approved the strategic improvement plan for the HMICS Crime Audit report.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

Due dates to be revisited to determine whether any can be brought forward.

20210715-AUD-002

##### 4b. HMICS RECOMMENDATIONS: SPA UPDATE

Members considered the report which provided an update on the status of HMICS recommendations. JMcNellis summarised a number of key points as detailed in the paper.

Members were advised SPA were vigorously working to progress actions however it was unlikely they would all be closed by the next meeting. Progress would be focused on recommendations which were within in SPA's control,

The Committee **RESOLVED** to:

- **NOTE** the report.

#### **4c. INTERNAL AUDIT PROGRESS REPORT**

Members considered the report which provided an update on progress against the Annual Internal Audit Plan. Matthew Swann (MSwann) summarised a number of key points as detailed in the paper and corrected an error, confirming the Estates Management Report would be reported in January 2022 not September 2021.

In discussion the following matters were raised:

- Members agreed that the planned internal audit on Equality & Diversity would be withdrawn to avoid duplication with HMICS' ongoing work. At this time no additional audit work is planned, however, the Authority may use the available days to meet emerging demands.
- Members discussed the differences of timing between development of the Internal Audit Plan and the HMICS Scrutiny Plan and confirmed discussion should be undertaken to improve alignment of timing which would also avoid the risk of duplication.
- Members discussed with Gary Devlin (GDevlin) and Gillian Woolman (GWoolman) whether the core financial systems audit can be completed earlier in the year. Advice was given that the report would look at new accounting standards so there would be a limit on how much work can be completed earlier.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

SPA staff discuss with HMICS and internal auditors to secure better alignment of planning.

#### **4d. MANAGEMENT PROGRESS ON INTERNAL AUDIT ACTIONS**

Members considered the report which provided an update on management progress in completing management actions arising from internal audit reports. MSwann summarised a number of key points as detailed in the paper.

Members discussed the advantage of key areas or concerns highlighted in the covering paper being correlated within the main report. MSwann agreed to work with SPA colleagues to ensure this change.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:

Key areas or concerns to be highlighted within cover paper and correlated within main report.

20210715-AUD-003

#### **4e. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER QUARTER 1**

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. CSThomas summarised a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members commended the report for accessibility and noted the progress documented.
- Members sought further information on impact analysis and heard it was an area which required improvement as the closure of a recommendation does not of itself demonstrate desired impact

The Committee **RESOLVED** to:

- **NOTE** the report.

#### 4f. SPA AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. JMcNellis summarised a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members commended the accessibility of the report and noted the progress documented.
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- Members heard the overdue ICO actions were due to tender timing being impacted by Covid-19.

The Committee **RESOLVED** to:

- **NOTE** the report.

#### 5. AUDIT SCOTLAND MANAGEMENT REPORT

Members considered the report which provided a summary of the key issues identified during the interim audit work carried out at the SPA. Pauline Gillen (PGillen) highlighted a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members heard the wider dimension audit which includes financial sustainability, financial management, governance and transparency, and value for money had been started but was not commented on further in the report. A more detailed update will be provided in September 2021 when the financial statements audit is complete.
- Members were informed Audit Scotland were content with the management response to the issue of employee validation checks, noted in Exhibit 1 within the paper.
- Members requested a target date be confirmed for the work undertaken in relation to the changes to supplier details issue, within exhibit 1.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following action:



Target date to be confirmed for work undertaken in relation to changes to supplier details.

20210715-AUD-004

## 6. SPA BEST VALUE WAY FORWARD

Members considered the paper which provided an overview of the Authority's requirements in respect of Best Value and to outline the SPA's approach to demonstrating Best Value. JMcNellis summarised a number of key points as detailed in the paper.

In discussion the following matters were raised:

- Members questioned how SPA would capture reconciliation between the 2012 legislation, Audit Scotland characteristics and Scottish Government guidance. Members heard the 2012 Act describes Best Value as value for money but the definition has since evolved and Audit Scotland characteristics are best practice. Members were assured SPA will take cognisance of all guidance from the Act, Audit Scotland, Scottish Government and any other appropriate guidance.
- G Woolman welcomed the paper and noted it was a good way to disseminate messages, however highlighted that the Audit Scotland characteristics were not Audit Scotland's but taken from the Scottish Public Finance Manual therefore were concurrent with Scottish Government thinking.
- Members were informed that the self-assessment will be completed by the end of the year which will include benchmarking.
- Members were informed the SPA have responsibility for Best Value within SPA corporate and Forensic Services. The Chief Constable has responsibility for Best Value within Police Scotland, with SPA's role being to confirm that it can be demonstrated.
- Members were provided a summary of Best Value work, from a Police Scotland perspective, noting Police Scotland met with Audit Scotland in 2017 to discuss Best Value toolkits, and have since used these as a platform to make improvements, such as restructuring the finance function. Members heard that while huge strides in financial improvements have been made, there will still be pockets for improvement due to the organisation's size. However there is a focus on e continual improvement within organisational culture.

The Committee **RESOLVED** to:

- **NOTE** the report and agree the proposals.

## **7. AUDIT, RISK AND ASSURNANCE COMMITTEE WORK PLAN**

The Committee Chair highlighted the number of Internal Audit Reports due in May 2022 and requested consideration be given to bring some forward.

The Committee **RESOLVED** to:

- **NOTE** the report.

APPROVED

## AUDIT, RISK AND ASSURANCE COMMITTEE

16 September 2021

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### Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Thursday 16 September 2021 via video-conference

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Board Members Present: Jane Ryder (Committee Chair)  
Grant Macrae (Committee Member)  
Katharina Kasper (Committee Member)  
Catriona Stewart (Committee Member)

In attendance: Police Scotland  
David Page, Deputy Chief Officer  
Assistant Chief Constable Alan Speirs  
Assistant Chief Constable Kenny MacDonald  
James Gray, Chief Financial Officer  
Chief Superintendent Richard Thomas  
Alasdair Corfield, Financial Controller  
Fiona Miller, Enterprise Risk Manager  
Jen Cassels, Energy Reduction Lead  
Scottish Police Authority  
Lynn Brown, Chief Executive Officer  
Chris Brown, Deputy Chief Executive, Resources  
John McNellis, Head of Finance, Audit and Risk  
Graham Stickle, Audit and Risk Lead  
Lauren MacLeod, Audit, Risk and Assurance Officer

Audit Scotland  
Gillian Woolman, Audit Director  
Pauline Gillen, Senior Audit Manager

Scott Moncrieff  
Gary Devlin, Relationship Partner  
Matthew Swann, Associate Director

HMICS  
Charlie Fisher

SPA Secretariat  
Karen Vallance, Governance Support Officer

## 1. WELCOME AND STANDING ITEMS

The Committee Chair opened the meeting and confirmed the video-conference contingency arrangements.

The Committee **RESOLVED** to:

- **NOTE** no Committee Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the minute of the 15 July 2021 meeting;
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraph 20 of the SPA Standing Orders, the Committee would consider items 6-9 in private for the reasons set out on the agenda.

## 2. AUDIT AND IMPROVEMENT PROGRESS

### 2a. INTERNAL AUDIT UPDATE

Members considered the report which provided an update on progress against the Annual Internal Audit Plan and summary of management progress in completing management actions arising from internal audit reports. John McNellis (JMcNellis) summarised a number of key points as detailed in the paper, highlighting the cover paper was now prepared by SPA.

In discussion the following matters were raised:

- Members were informed that the procurement and tendering review will focus on the value for money aspect. Discussions are still taking place with management on when to commence work although it is anticipated to be completed by the end of the calendar year.

- Members heard discussions had taken place to establish if any reports can be brought forward and it was likely either four or five reports will be brought to the scheduled meeting in January 2022.
- Members sought clarity on steps put in place to avoid duplication with HMICS reporting. Gary Devlin (GDevlin) informed Members that, with SPA, meetings are held with HMICS to ensure duplication is avoided: however work on equality and diversity by HMICS had expanded which was the reason for the changes proposed, removing a separate IA report and including instead a report on procurement .

The Committee **RESOLVED** to:

- **NOTE** the report and **AGREE** the changes to the Internal Audit Plan.

## **2b. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER QUARTER 2**

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Alan Speirs (ACCSpeirs) summarised a number of key points as detailed in the tracker and ACC Kenny MacDonald provided an overview of the custody appendix.

In discussion the following matters were raised:

- Members requested future tracker reports include a more comprehensive update on data analysis and benchmarking
- Members requested future reports are presented to split those recommendations in which Police Scotland have full control and those which have external dependencies.
- Members sought clarity on who is providing the final response to European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment (CPT) and heard that responses are fed back to Scottish Government first then forwarded to CPT.
- Members specifically explored the recent NPM report on custody alongside existing HMICS recommendations. The Chair noted a lot of recommendations achievable are through national custody reporting therefore it could be beneficial to look at custody recommendations at a future meeting. Members also heard that custody is a high risk area looked at annually by HMICS.

- Members were assured that custody readiness for COP26 has been discussed at the SPA Policing of COP26 Oversight Group. The Chair urged that any lessons learned from COP26 be reflected back into work against other recommendations.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following actions:

Future report do provide more comprehensive update on data analysis and benchmarking.

20210916-AUD-001

Future report to split those recommendations in which Police Scotland have full control and those which have external dependencies.

20210916-AUD-002

## **2c. SPA AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER**

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. JMcNellis summarised a number of key points as detailed in the paper and highlighted that with regard to the website procurement, only the design part will be procured and Police Scotland internal ICT will complete the build work.

In discussion the following matters were raised:

- Lynn Brown (LBrown) referred to business plan priority 5.1 and informed Members the delay was to allow work to be carried out in more detail.
- Members questioned whether Police Scotland ICT had the capacity to take on work regarding the website redesign. LBrown advised that ICT have committed to carrying out the work, however SPA recognise the challenges and demands within the department, especially during COP26.

The Committee **RESOLVED** to:

- **NOTE** the report.

## **2d. HMICS THEMATIC REPORT ON SPA – CLOSURE REPORT**

Members considered the report which provided an update on the progress made against the recommendations arising from the HMICS Thematic

Inspection of SPA. LBrown summarised a number of key points as detailed in the paper and highlighted that the aim was to provide evidence to HMICS to and discharge all recommendations by the end of the financial year. JMcNelis thanked HMICS colleagues for work undertaken.

In discussion the following matters were raised:

- The Chair congratulated staff who had contributed to closing off so many recommendations.
- Members felt it helpful to have information provided that clearly showed whether there were any dependencies.

The Committee **RESOLVED** to:

- **NOTE** the report.

### 3. INTERNAL AUDIT REPORTS

Members considered two new internal audit reports on Environmental Impact and Legal Claims Payment. JMcNellis introduced the reports and GDevlin highlighted a number of key points as detailed in in each audit report.

In discussion the following matters were raised:

- Members noted the National Audit Office report on climate change had been published which included recommendations for Audit and Assurance Committees to which the Audit, Risk and Assurance Committee should be mindful of.
- Members acknowledged the Legal Claims Payment Report would be of acute interest to the Legal Committee who would follow progress.
- Members noted that record keeping was also highlighted within the Audit Scotland Audit Report.
- Regarding the legal claims payment report, ACCSpeirs agreed it was a timely report and Police Scotland recognised the observations and will continue to work towards addressing recommendations and to take organisational learning from it.

The Committee **RESOLVED** to:

- **NOTE** the report.

#### 4. ASSURANCE MAPPING

Members considered the paper which provided detail of the Authority's strategic assurance map and plans to further develop an annual integrated assurance statement bringing together the outcomes from all assurance providers. JMcNellis highlighted a number of key points as detailed in the paper, and thanked Azets and HMICS for feedback provided on the draft.

In discussion the following matters were raised:

- Members congratulated SPA on the work undertaken and welcomed the three lenses.
- Members requested future reports include timelines to reach the target risk score. JMcNellis explained that the risk paper would include that information but it could also be added to the assurance mapping document.
- Members were assured that work will continue to ensure consistency between Police Scotland and SPA on definitions.
- Gillian Woolman noted it was a very readable document and welcomed the inclusion of local authorities within the primary external assurance. The approach was also commended by internal auditors as at the leading edge of public bodies approach to assurance

The Committee **RESOLVED** to:

- **NOTE** the report and agree the proposals.

#### 5. AUDIT, RISK AND ASSURANCE COMMITTEE WORK PLAN

The Committee Chair referred attendees to the work plan, noting the business scheduled for the next 12 months. The Chair advised a development day was scheduled to be held in October.

The Committee **RESOLVED** to:

- **NOTE** the report.

*end*