



Audit, Risk and Assurance Committee

10 September 2024

Minutes of the Audit, Risk and Assurance Committee held on Thursday 15 August 2024 at 10am via MS Teams

Authority Members present:	Mary Pitcaithly (Committee Chair) Paul Edie (Committee Member) Katharina Kasper (Committee Member) Angela Leitch (Committee Member) Grant Macrae (Committee Member) Caroline Stuart (Authority Member)
Committee Member apologies:	None
In attendance:	<u>Scottish Police Authority</u> Lynn Brown, Chief Executive Officer John McNellis, Head of Finance, Audit and Risk Amanda Coulthard, Head of Strategy and Performance John MacLean, Workforce Governance Lead Karen Vallance, Governance Support Officer <u>Forensic Services</u> Vicki Morton, Chief Operating Officer <u>Police Scotland</u> Deputy Chief Constable Jane Connors Assistant Chief Constable Stuart Houston Alastair Corfield, Head of Best Value Alex Hunter, Head of Leadership and Talent

OFFICIAL

	<p><u>Grant Thornton</u> Hannah McKellor, Senior Manager</p> <p><u>BDO</u> Claire Robertson, Risk and Advisory Services Director</p> <p><u>HMICS</u> Craig Naylor Annie Crawley</p>
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1. STANDING ITEMS

1.1 WELCOME AND APOLOGIES

The Committee Chair opened the meeting and welcomed all attendees. The Chair confirmed should she drop off the call, Grant Macrae would Chair the meeting until the Committee Chair was reconnected.

The Committee Chair advised that following Authority approval of Committee memberships, Catriona Stewart was no longer a Committee Member, however Angela Leitch had joined.

Members noted no apologies.

1.2 DECLARATIONS OF INTEREST

Members noted no declarations of interest.

1.3 MINUTE OF MEETING HELD ON 9 MAY 2024 FOR APPROVAL

Members approved the Minute of the 9 May 2024 meeting.

1.4 ACTION LOG AND MATTERS ARISING

Members noted the action log.

1.5 DECISION ON TAKING BUSINESS IN PRIVATE (ITEMS 6-9)

Members agreed 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

2.1 INTERNAL AUDIT UPDATE

Members considered the report which provided an update on internal audit progress and Q1 follow up results. Claire Robertson (CRobertson) highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- The Committee Chair praised the work undergoing to agree Terms of Reference for all audits.
- The Committee Chair also welcomed the work being undertaken to establish a process for ensuring agreement is reached on proposed closures.
- Referencing recommendation 3.1 (demand planning and prioritisation) from the ICT Service Delivery audit, Members sought assurance that auditors are seeing progress in terms of prioritisation. CRobertson confirmed that evidence of criteria is still to be seen and she agreed to report back further.
- The Resources Committee Chair confirmed that discussions on alignment between ICT activities and the limited resource available had taken place.

Members noted the report and agreed the following action:

20240813-AUD-001: BDO to provide further assurance that progress in terms of prioritisation is being made, in regard to the ICT Service Delivery audit.

2.2 POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q1

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Stuart Houston (ACCHouston) highlighted a number of key points detailed within the report.

Members noted that some recommendations dated back to 2017 and asked if there was a more pragmatic approach to improve response times. Members heard that the most recent recommendation is responded to first, should two or more be similar in nature.

Members noted the report.

2.3 SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

Members considered the report which provided an update on progress against the SPA Corporate Strategy for 2024/25, and open recommendations from all SPA corporate audit and inspection activity. John McNellis (JMcNellis) highlighted a number of key points detailed within the report.

No questions were raised.

Members noted the report.

3. INTERNAL AUDIT REPORTING

3.1 INTERNAL AUDIT REPORT: YOUR LEADERSHIP MATTERS

Members considered the audit report on Your Leadership Matters. CRobertson highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- Members heard Police Scotland welcomed the audit and that six of the areas highlighted were already being progressed.
- Members raised the substantial investment in the programme and sought assurance that it is delivering and effective. Members heard effectiveness, impact and evaluation of the programme will be managed, and strong methodology will be used to measure consolidation of learning. A full evaluation of the programme will follow thereafter.
- Police Scotland advised they would welcome any further suggestions from BDO on training effectiveness.
- Members sought comment on any resourcing issues and heard there had been some issues, but a recovery plan was put in place and the detail was shared. Members heard the leadership and talent function was underdeveloped when the programme commenced but it is now fully resourced and developed and has the capacity and capability to deliver it in house.
- DCC Jane Connors confirmed it was the commitment of the Chief Constable and the Executive to ensure the resources and governance are available to deliver and develop the programme.

Members noted the report.

4. ASSURANCE REPORTING

4.1 HMICS SCRUTINY PLAN UPDATE

Craig Naylor (CNaylor) advised the Committee a more up to date scrutiny plan was available than what had been circulated. He agreed to circulate to Members who confirmed they would review and provide any comments via correspondence.

In discussion the following matters were raised:

- The Committee were provided an overview of upcoming work and were informed that the process of establishing a new scrutiny plan would begin in September 2024 and published by April 2025.
- CNaylor confirmed that part of the public consultation for the new scrutiny plan would include local area partnerships and local scrutiny partnerships through COSLA.

Members noted the report and agreed the following action:

20240813-AUD-002: Members to be provided updated plan and provide any feedback if necessary.

4.2 HMICS INSPECTION OF SPA CORPORATE

Members considered the report from the HMICS Inspection of SPA Corporate. CNaylor highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- The Committee Chair stated that the report received was invaluable, as was the work undertaken by SPA to self-reflect. The Committee Chair echoed CNaylor's positive comments about the SPA leadership.
- In relation to longer term financial planning, the Resources Committee Chair advised that its focus was on looking at budget planning and revenue implications of capital investments.

Members noted the report.

4.3 HMICS INSPECTION OF SPA CORPORATE - SPA RESPONSE

Members considered the report which provided the SPA response to the published inspection of SPA Corporate and the next steps to address the inspections findings. Lynn Brown (LBrown) highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- The Committee heard an evaluation was undertaken against the Scottish Government On Board Guidance and no evidence was found of Members acting out with their remit. An evaluation of SPA from 2019 to present day was also undertaken.
- The Committee were informed of the SPA approach to dealing with the findings which would be to map each development area within the existing business plan. This would be monitored and reported quarterly to the Committee along with any benchmarking work.
- On behalf of HMICS, Annie Crawley stated doing the review had been a positive experience and that they were pleased by SPA's response. LBrown added that the organisation wanted to learn and improve.
- The Committee agreed it was a positive report and the process of going through the review was as invaluable as the outcome.

Members noted the report.

4.4 SPA BEST VALUE UPDATE

Members considered the report which provided an update on the oversight of best value across Police Scotland, SPA Forensics and SPA Corporate. JMcNellis highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- The Committee received assurance from Forensic Services that they were working with SPA and there was commitment from their Senior Management on the area.
- The Committee were informed that there was clear support from Police Scotland Senior Leadership, and Best Value proposals were due to be discussed at the next Senior Leadership Board with agreement to be made on the way forward. Work to progress Best Value will be linked to the 2020 revised statutory guidance and there is a proposal to undertake a self-assessment.
- LBrown confirmed there was a huge commitment from staff to deliver. However, she voiced concern that no guidance had yet been received to help SPA, Police Scotland and Forensic Services understand what will be tested. CNaylor assured the Committee that discussions were ongoing, and it was anticipated that guidance would be provided shortly.

- The Committee agreed that Angela Leitch would provide Member level focus in the area.

Members noted the report.

4.5 FORENSIC SERVICES BEST VALUE UPDATE

Members considered the report which provided an update on work that is under way in Forensic Services to undertake a Best Value self-assessment exercise. Vicki Morton highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- The Committee sought assurance that there would not be duplication of effort on Best Value and accreditation work and heard evidence collated would support both processes.
- Members heard that Best Value was simpler to evidence in Forensic Services as it was effectively one service.

Members noted the report.

4.6 POLICE SCOTLAND ANNUAL WHISTLEBLOWING REPORT

Members considered the report which provided an update in relation to Police Scotland's whistleblowing data for financial year 2023/24 and planned next steps for 2024/25. ACCHouston highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- The Committee welcomed the report but emphasised that embedding lessons learned was valuable and should be impactful.
- The Committee heard whistleblowing reports that are anonymous are more difficult to deal with as a more in-depth look at policies and procedures is required.
- Members were informed that the twenty-five whistleblowing matters raised were still progressing.

Members noted the report.

4.7 SPA ANNUAL WHISTLEBLOWING REPORT

Members considered the report which provided an annual update and assessment on the effectiveness of whistleblowing arrangements within

the SPA. John MacLean highlighted a number of key points detailed within the report.

In discussion the following matters were raised:

- Members welcomed the inclusion of questions relating to whistleblowing awareness within the staff survey.
- LBrown advised that increased awareness was part of SPA's continual improvement, and she was reassured by the measurement of knowledge indicated in the survey results. LBrown explained that the survey question of whether staff are confident to raise had increased due to the policy being highlighted to staff.

Members noted the report.

4.8 SPA CORPORATE BENCHMARKING UPDATE

Members considered the report which provided an update on benchmarking activity within SPA corporate, presented an overview of activities undertaken and a summary analysis following an initial data exchange with other oversight and public bodies. Amanda Coulthard highlighted a number of key points detailed within the report.

LBrown added that she was assured by the level of response, some which had come from positive working relationships already in place. She committed to developing the area further.

Members noted the report.

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

5.1 COMMITTEE PRIORITIES AND OUTCOMES

Members considered the report which provided reflections on areas of committee focus over 2023/24 and outlined priority area of focus and target outcomes for the period 2024-2026.

The Committee Chair expressed her opinion that Best Value is reported quarterly to ensure adequate controls are in place.

Members noted the report.

5.2 COMMITTEE WORKPLAN

Members were presented with the work plan which proposed Committee items for the next 12 months.

Members noted the plan.

The remaining items were taken in private.