



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>6 February 2025</b>
<b>Location</b>	<b>Online</b>
<b>Title of Paper</b>	<b>Internal audit update</b>
<b>Presented By</b>	<b>John McNellis Head of Finance, Audit and Risk  Claire Robertson, BDO</b>
<b>Recommendation to Members</b>	<b>For discussion</b>
<b>Appendix Attached</b>	<b>Yes – Appendix A Internal audit progress update Appendix B – Q3 Management action follow-up</b>

**PURPOSE**

To provide the Audit, Risk and Assurance Committee (ARAC) with BDO’s Internal Audit Progress report. This includes review conclusions on, and Q3 Follow Up review results.

*The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.*

## 1 BACKGROUND

- 1.1. This Internal Audit progress report provides an update on the conclusions on audit work completed between November 2024 and January 2025.
- 1.2. The Q3 Follow-up results are also presented in this ARAC to cover the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 31st December 2024 (Q3).

## 2 FURTHER DETAIL

### **Appendix A - Internal audit progress report**

- 2.1 **Appendix A** provides a detailed progress update on the internal audit plan for 2024/25.
- 2.2 The plan includes ten assignments, excluding the quarterly follow ups, of which two were planned to be reported to the February 2025 ARAC. The remainder of the audits are scheduled to be reported to ARAC in May 2025. Implementation of Change Projects and Realisation of Change benefits has been completed and the final IA report is presented to this meeting. Estates and Asset management was scheduled to be reported to this meeting but has been delayed and will now be reported to ARAC in May.
- 2.4 Internal Audits KPI's are outlined in the report. All KPI's are shown as "green" as on track or "grey" as not yet started except "in-scope audits are completed to their planned ARACs" which is amber due to the delay in reporting the Estates and Asset Management audit report.
- 2.5 The report has also included section to listed out additional services that carried out by BDO, a rationale has included for each service on how BDO will remain independent from Management as IA.

### **Appendix B – Q3 Management action follow-up**

- 2.5 Appendix B summarises the progress made by Police Scotland, Forensic Services and SPA in implementing previously agreed internal audit actions. Internal audit validate the closure of actions with targeted timeline in Q3 2024/2025.

2.6 The total number of open actions has moved as follows:

<b>Actions</b>	<b>Number of actions:</b>
<b>Previously open</b>	50
<b>Add New</b>	10
<b>Less Closed</b> (Fully implemented and Superseded)	24
<b>Remaining Open</b>	<b>36</b>

2.7 Total 60 recommendations followed up in October 2024:

- 20 (33%) are fully implemented
- 26 (43%) remain in the process of being implemented
- 10 (17%) were not yet implemented
- 4 (7%) were superseded

### **3 FINANCIAL IMPLICATIONS**

3.1 The cost of providing the internal audit service is included in the 2024/25 budget.

### **4 PERSONNEL IMPLICATIONS**

4.1 There are no specific personnel implications associated with this paper, however, reviews may have considered this aspect.

4.2 The internal audit service is provided by an external provider, BDO.

### **5 LEGAL IMPLICATIONS**

5.1 There are no specific legal implications associated with this paper. Reviews will consider applicable legal implications.

### **6 REPUTATIONAL IMPLICATIONS**

6.1 There are no specific reputational implications associated with this paper. The objective of the internal audit service is to provide an independent opinion on the organisation and the effectiveness of its operations. Its reviews aim to help the organisation promote improved standards of governance, better management, decision making and more effective use of funds. This aids transparency and contributes toward confidence in the Authority.

### **7 SOCIAL IMPLICATIONS**

- 7.1. There are no specific social implications associated with this paper, however, reviews may have considered this aspect.

## **8 COMMUNITY IMPACT**

- 8.1 There are no specific community impact implications associated with this paper, however, reviews may have considered this aspect.

## **9 EQUALITIES IMPLICATIONS**

- 9.1. There are no specific equalities implications associated with this paper, however, reviews may have considered this aspect.

## **10 ENVIRONMENT IMPLICATIONS**

- 10.1. There are no specific environmental implications associated with this paper, however, reviews may have considered this aspect.

### **RECOMMENDATIONS**

Members are requested to note the internal audit progress report.



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# SCOTTISH POLICE AUTHORITY

**Internal Audit Progress Report  
February Audit Risk and Assurance Committee**

January 2025



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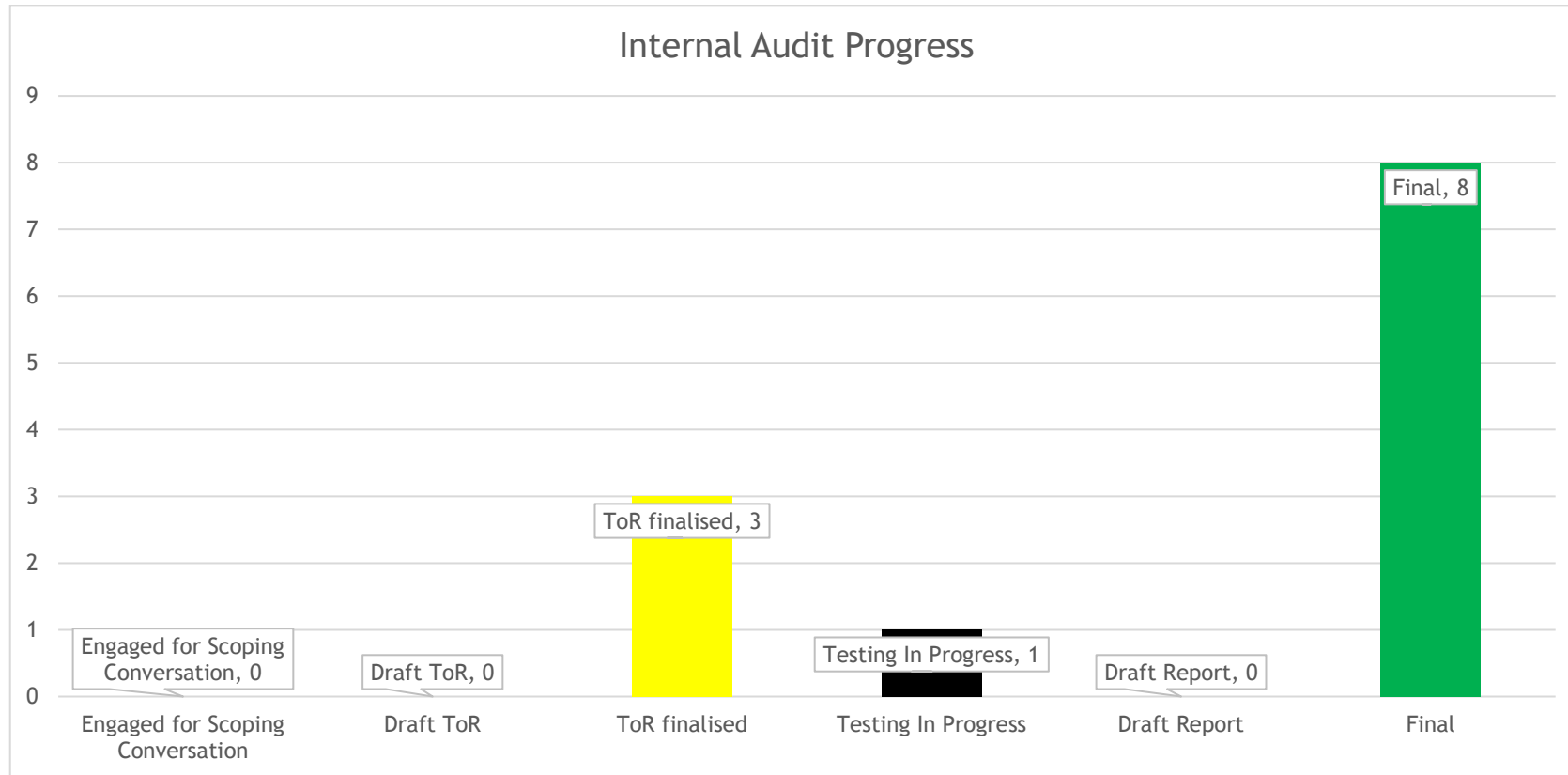
## TABLE OF CONTENTS

Section	Page
1 Executive Summary .....	3
2 Progress Against the Internal Audit Plan .....	7
3 Audit Review Results.....	8
4 Internal Audit Plan Update.....	9
5 Follow Up Review.....	10
6 Internal Audit Performance KPIs.....	12
Appendix I .....	16
Definitions - BDO (Assurance Audit Findings from April 2023 onwards) .....	16
Definitions - Azets (Audit Findings prior to April 2023).....	17

CORE INTERNAL AUDIT TEAM	
Claire Robertson	Head of Internal Audit
Sowmya Menon	Manager

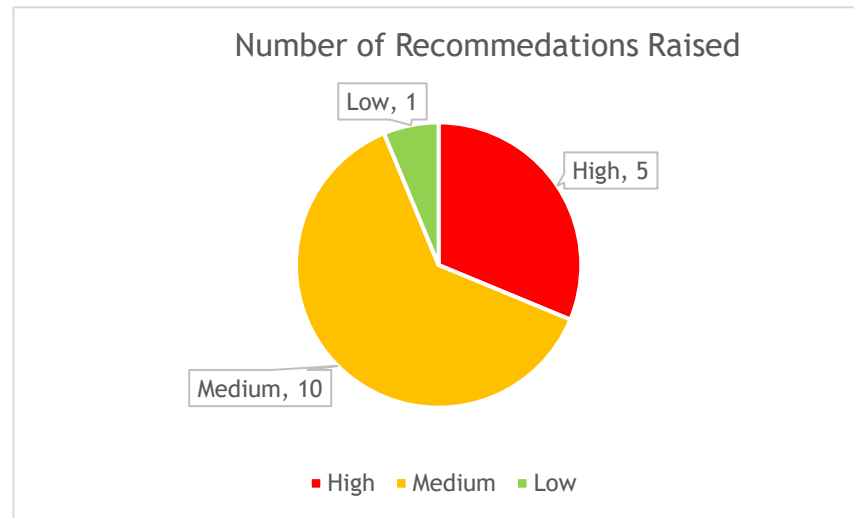
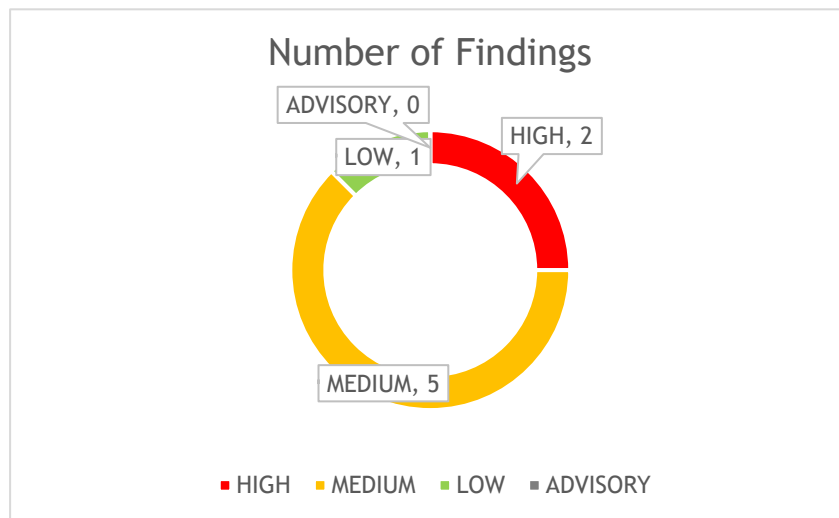
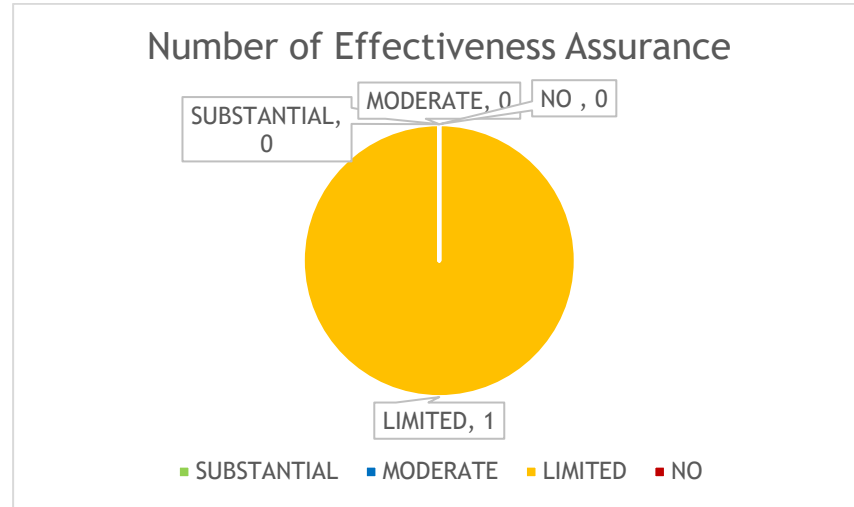
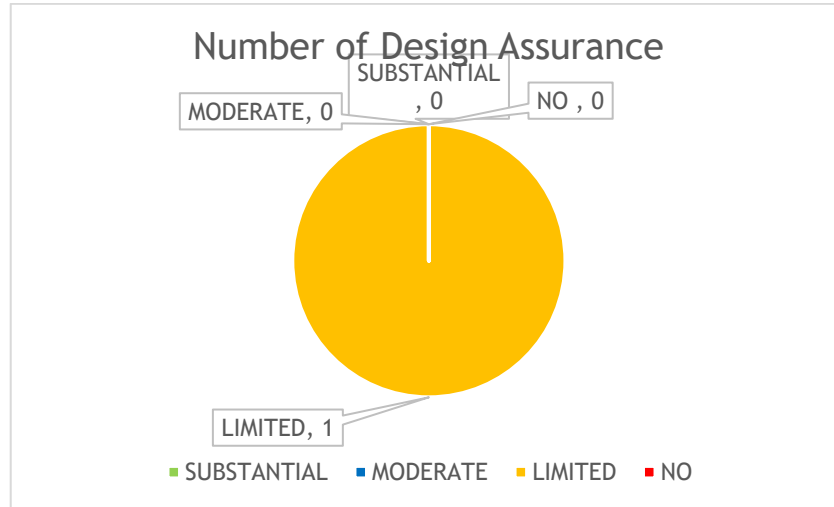
# 1 Executive Summary

Overall Internal Audit FY 24/25 Progress Chart

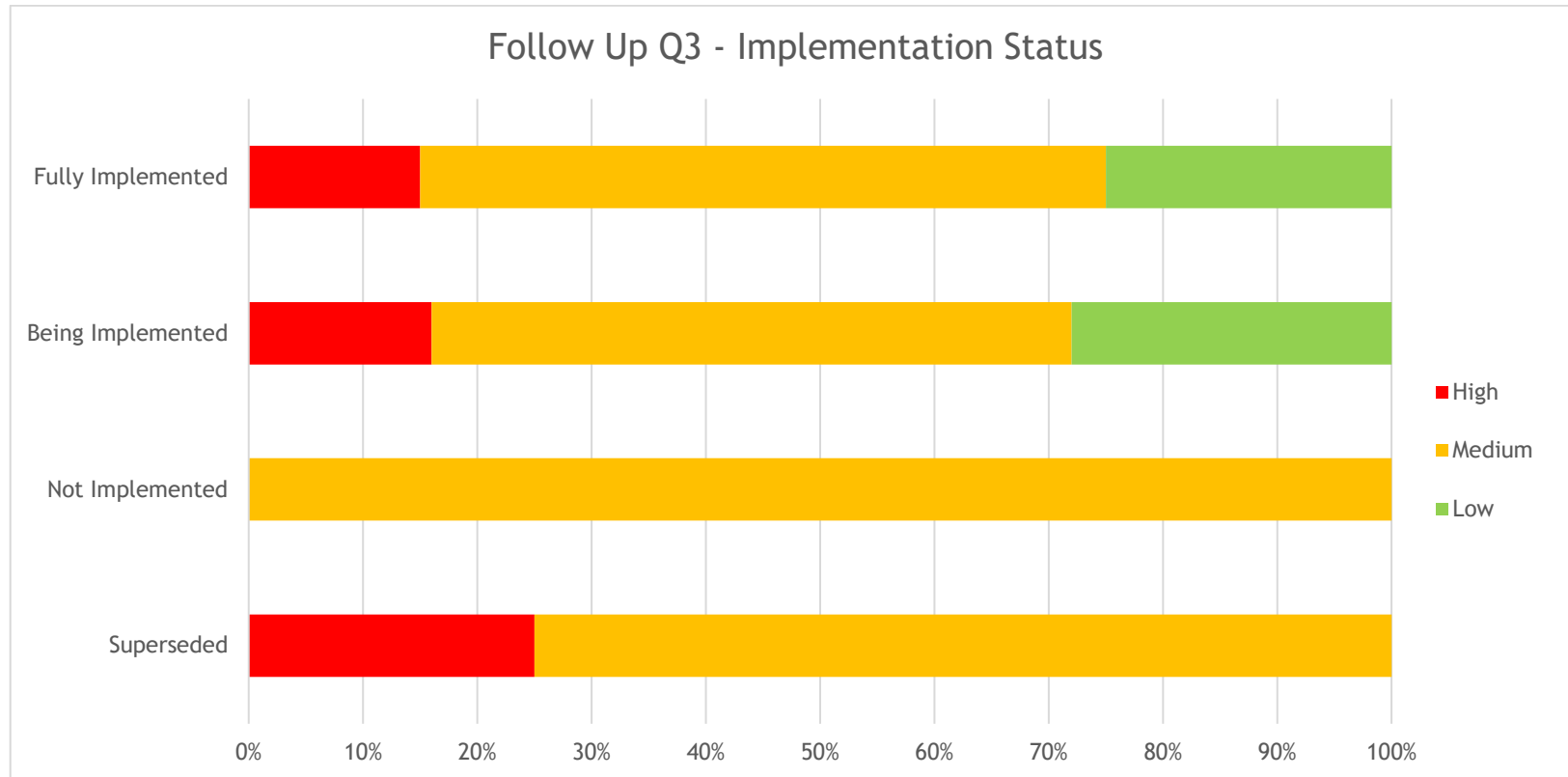




Q3 Assurance - Summary of results



Q3 Follow-up Results



## HEADLINES

For the February 2025 ARAC, the planned submissions were audit results for Implementation of Change Projects and Realisation of Change Benefits, and Estates and Asset Management audits; and a Follow Up report for Q3 (November to January).

- The Implementation of Change Projects and Realisation of Change Benefits report was given a **Limited** assurance rating for control design and operational effectiveness. A total of 2 High, 5 Medium and 1 Low rated findings, resulting in 16 recommendations were raised in the audit.
- Fieldwork for the Estates and Asset Management audit is ongoing, a closing meeting for the audit has been scheduled for 28<sup>th</sup> January with draft report to follow.

Audit results are included in Section 3 and the report is included as part of February ARAC submission. Reporting definitions for our audits are included in Appendix I.

We have kept the internal audit plan under review and are satisfied that it continues to address the needs of the organisation. The internal audit plan is set out in Section 4.

As part of the follow up, we reviewed progress on 60 recommendations. The Follow up indicated that management have fully implemented 20 (33%) of the recommendations, 26 (44%) are partially implemented and 10 (17%) were not yet implemented. 4 (6%) were superseded. Follow up details are set out in Section 4 and the reports are included as appendices. The previous auditor's recommendation rating definitions are included in Appendix I.

In Section 6, we have set out our performance so far against KPIs communicated with ARAC.

## 2 Progress Against the Internal Audit Plan

Audits	Progress Against Plan	Status	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25
Your Leadership Matters (YLM)	Planned	Finalised													
	Actual														
Follow Up Q1 (April - June 2024)	Planned														
	Actual														
Forensic Performance Management	Planned														
	Actual														
Core Operational Solutions (COS)	Planned														
	Actual														
Risk Management review	Planned														
	Actual														
Equality and Human Rights Impact Assessment (EqHRIA)	Planned														
	Actual														
Follow Up Q2 (July - Sept 2024)	Planned														
	Actual														
Implementation of Change Projects and Realisation of Change Benefits	Planned														
	Actual														
Estates and Asset Management	Planned														
	Actual														
Follow Up Q3 (October - December 2024)	Planned														
	Actual														
Grant management process	Planned														
	Actual														
Cash and Drug Productions and High Value Store	Planned														
	Actual														
ICT	Planned														
	Actual														
Follow Up Q4 (January - March 2024)	Planned														
	Actual														
Annual Audit Plan for 2025-26	Planned														
	Actual														
Annual Assurance Opinion for 2024-25	Planned														
	Actual														
Keys															

### 3 Audit Review Results

We note the following from the internal audit activity in the period (November to January 2025):

Reviews Completed Since the Previous Meeting of the Audit Committee	Number of Findings and Management Actions								Overall Report Conclusion	
	High	Actions	Medium	Actions	Low	Actions	Advisory	Actions	Design Effectiveness	Operational Effectiveness
1 Implementation of Change Projects and Realisation of Change Benefits	2	5	5	10	1	1	-	-	Limited	Limited
<b>Total(s)</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>		

#### SIGNIFICANT MATTERS ARISING

**Implementation of Change Projects and Realisation of Change Benefits:** Not all change projects and BaU projects are being presented to the DMB before they are progressed to the next governance stage, which is a key step in the governance process. CJSJ projects are being run autonomously from the change portfolio, therefore, PS do not have a complete picture on all the change projects that are being undertaken within the organisation. There is a lack of clarity on the rationale for spend being classified as critical or other and therefore project prioritisation. We noted a number of areas where project reporting could be enhanced. For example, reasons for apparent over and underspends are not consistently detailed in the project overview reports, and benefit profiles do not show a clear impact on organisational goals and are not being presented completely in the portfolio updates. We have also suggested improvements to the change control process and note that guidance is still in draft for SROs. The lessons learned framework is also still in draft and there were no lessons learned recorded for two out of the four projects we reviewed. There is no control that ensures that a project manager logs lessons learned or reviews lessons learned on other projects before progressing to the next stage gate

#### CONCLUSIONS

##### Q3 2024-25 Audits

Our audit of Implementation of Change Projects and Realisation of Change Benefits has highlighted several strengths and areas for improvement.

There is a clear stage gate process which aligns to good practice in the sector, financial models use detailed templates that are based on assumptions that are approved by HM treasury, and assurance engagements are undertaken both internally and externally on projects to assess their progress and

the quality of the deliverables. However, there were several areas that require improvement to either control design or effectiveness and a number of instances identified where the controls are not being executed as designed, as detailed above.

## 4 Internal Audit Plan Update

The Estates and Asset Management audit was initially scheduled for Q3 but due to delays in completing audit fieldwork, the report will now be presented in Q4.

Audits	Status
Your Leadership Matters (YLM)	Final
Forensic Performance Management and Performance	Final
COS - Core Operational Solutions	Final
Risk Management Review	Final
Equality and Human Rights Impact Assessment (EqHRIA)	Final
Implementation of Change Projects and Realisation of Change Benefits	Final
Estates and Asset Management	Testing in progress
Grant Management: Management Process & Controls	ToR Agreed
Cash and Drug Productions and High Value Store	ToR Agreed
ICT	ToR Agreed
Follow Up Q1 (April - June 2024)	Final
Follow Up Q2 (July - Sept 2024)	Final
Follow Up Q3 (Oct - Dec 2024)	Final
Follow Up Q4 (January - March 2025)	Not Started

## 5 Follow Up Review

The table adjacent sets out the agreed actions due for implementation in Q3 2024/25. Please note that recommendations pre-2023/24 are from the previous providers and the risk rating methodology is different from BDO's. We have included their risk rating definitions in Appendix 1 for your reference:

Audit Area	Action Significance Rating	STATUS AT JANUARY 2025				Total
		Fully implemented	Being implemented	Not implemented	Superseded	
Recommendations from 2020/21 - 2024/25						
ICT Service Delivery 2021/22	High	-	2	-	-	2
Cyber Security 2022/23	Medium	-	1	-	-	1
Grievance Process 2023/24	High	-	1	-	-	1
Grievance Process 2023/24	Medium	-	1	-	-	1
New Legislation 2023/24	High	1	1	-	-	2
New Legislation 2023/24	Medium	4	1	-	-	5
Investment Prioritisation 2023/24	High	1	-	-	-	1
Investment Prioritisation 2023/24	Medium	2	1	-	-	3
Ill Health Retirements & Injury 2023/24	Medium	-	1	-	-	1
Best Value Readiness 2023/24	Medium	1	-	-	-	1
Best Value Readiness 2023/24	Low	1	3	-	-	4
Project Review - FMOR 2023/24	High	1	-	-	1	2
Project Review - FMOR 2023/24	Medium	-	-	-	2	2
IT General Controls 2024/25	Medium	-	2	1	-	3
IT General Controls 2024/25	Low	1	1	-	-	2
Electronic Data Retention plus iVPD Focus 2023/24	Medium	1	5	-	-	6
Core Financial Systems 2023/24	Low	1	1	-	-	1
Business Continuity Planning - Forensic Services 2022/23	3	1	-	-	1	1
Business Continuity Planning - Forensic Services 2022/23	2	-	1	-	-	1
Forensic Services Data Security 2022/23	3	2	2	1	-	5
Biometrics (Forensic Services) 2023/24	Medium	-	-	8	-	8
Biometrics (Forensic Services) 2023/24	Low	-	1	-	-	1
Performance Management & Reporting 2024/25	Medium	1	-	-	-	1
Risk Management 2024/25	Low	2	-	-	-	2

## Conclusion

### Follow Up Q3 2024-25

#### CONCLUSION

We found that of the 60 recommendations followed up in January 2025:

- ▶ 20 (33%) are fully implemented
- ▶ 26 (44%) remain in the process of being implemented
- ▶ 10 (17%) were not yet implemented
- ▶ 0 (0%) could not be tested
- ▶ 4 (6%) were superseded

There are two high significance ICT Service Delivery risks which the ARAC requested Polie Scotland respond to at the November ARAC; Police Scotland are still in the process of considering the action they can take and have advised that they will come back at a later date with actions and timescales for addressing the recommendations.

There is one recommendation which Forensic Services has not accepted, and as such, no further evidence was submitted. This recommendation remains open and Forensic Services request that the ARAC approves removal of this recommendation from future follow up.



## 6 Internal Audit Performance KPIs

Performance KPIs	Status	Notes
<b>Internal Audit Efficiency</b>		
<ul style="list-style-type: none"> <li>In-scope audits are completed to their planned ARACs.</li> </ul>	See notes	The Estates and Asset Management audit report which was due to be presented to the February 2025 ARAC has been delayed and will be presented to the May 2025 ARAC.
<ul style="list-style-type: none"> <li>All in-scope audits for FY2024/2025 are completed by 31 March 2024</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>Annual Internal Audit report/opinion is presented to the May 2025 ARAC.</li> </ul>	Not yet started	
<b>Internal Audit Quality</b>		
<ul style="list-style-type: none"> <li>All recommendations made to each audit are discussed with the management. Agreed recommendations are logged into the system for following up.</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>All audits are led and reviewed by qualified staff, with audits required to be involved with SMEs from other teams.</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>Customer Satisfaction survey results</li> </ul>	Not yet started	
<b>Internal Audit Engagement</b>		
<ul style="list-style-type: none"> <li>Regular liaison meetings with SPA/PS Audit &amp; Risk teams; with PS management; and with HIMCS and external auditor.</li> </ul>	On-track	Monthly liaison meetings with SPA/PS and with PS management are in place. Engaged with HIMCS and External Audit to communicate audit plan to avoid duplications.
<ul style="list-style-type: none"> <li>Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date.</li> </ul>	On-track	Terms of references have been finalised for each of the 10 audits planned for 2024-25.
<ul style="list-style-type: none"> <li>Internal audit issues draft audit report within 10 working days of closing meeting.</li> </ul>	On-track	
<ul style="list-style-type: none"> <li>Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed.</li> </ul>	On-track	
<b>Internal Audit Quality</b>		
<ul style="list-style-type: none"> <li>Actual vs Budgeted days of audits are provided to ARAC.</li> </ul>	On-track	

**Internal Audit Quality**

We have provided insight of how we have and how we are planning to use SMEs in different audits.

Audits	SME Used?	SME Usage
Your Leadership Matters (YLM)	Yes	5% - People Advisory consulted during scoping
Forensic Performance Management and Performance	n/a	n/a
COS - Core Operational Solutions	n/a	n/a
Risk Management Review	n/a	n/a
Equality and Human Rights Impact Assessment (EqHRIA)	n/a	n/a
Implementation of Change Projects and Realisation of Change Benefits	n/a	n/a
Estates and Asset Management	n/a	n/a
Grant Management: Management Process & Controls	n/a	n/a
Cash and Drug Productions and High Value Store	n/a	n/a
ICT	n/a	n/a

Additional Services Provided by BDO

Additional Services	Nature of the Services	BDO Team	Rationale of Delivering the Additional Services by BDO
SCOTTISH VIOLENCE REDUCTION UNIT - GRANT REVIEW	Private management review and recommendation services	Internal Audit Team	Delivery of this work is aligned to the type of work you would expect Internal Audit to get involved in outside of the planned work. Internal Audit was able to leverage the knowledge gained over the service to effectively conduct the Grant Review audit planned for FY 24/25 IA. No independence threat identified.
Scrutinising legal charges	To identify overcharges and potential for cost savings for management.	Commercial Advisory Team	The Special Enquiries Team reached out to BDO directly to ask for help with this. No-one from the internal audit team has been involved in the delivery of that work. No independence threat identified.
Best Value support	Resourcing supporting to Best Value Team	Business Transformation Team	As part of Best Value Readiness Assessment, Internal Audit have identified there is no clear pathway identified by Management on how to fulfil the required resources within the BV team after the recruitment freeze ends, or before. The Management has flagged the urgency need to recruit resource to progress the plans they have set up, as they have been behind the timeline they have initially set up. BDO has offered short-term resourcing solution from Business Transformation Team. The SME offered to the Best Value Team is not part of Internal Audit Team. No independence threat identified.

Internal Audit Finance

<u>FY 2024/25</u>	<u>ARAC Approved Audit Days</u>	<u>Jul-24</u>	<u>Aug-24</u>	<u>Sep-24</u>	<u>Oct-24</u>	<u>Nov-24</u>	<u>Dec-24</u>	<u>Days Left for the year</u>
Audit needs analysis - strategic and operation IA planning	10	-	-	-	-	3.50	2.00	4.50
Annual internal audit report	2	-	-	-	-	-	-	2.00
Contingency	15	-	-	-	-	-	-	15.00
Follow up	20	2.29	-	3.50	1.50	-	-	10.00
<b>Audits</b>								
Grant Receiving Process: Management Process & Controls	30	2.00	-	-	-	-	-	26.76
Your Leadership Matters	40	12.00	20.61	-	-	-	-	-
Equality and Human Rights Impact Assessment (EQHRIA)	35	2.00	0.52	6.00	12.00	14.38	-	-
Implementation of Change Projects and Realisation of the Change benefits	50	3.50	-	0.20	-	11.50	19.00	15.10
Risk Management Review	40	3.00	3.96	14.00	14.00	4.64	-	-
COS - Crime Operating System	45	3.50	15.01	16.00	6.00	4.00	-	-
Forensic Performance Management and Performance	35	2.00	14.09	12.00	6.81	-	-	-
Estates and Asset Management	40	1.50	-	-	-	1.00	16.00	19.69
Cash and Drug Productions and High Value Store	40	3.00	-	-	-	-	-	36.24
ICT Place Holder	45	-	0.13	-	-	4.50	-	40.02
<b>Total Days</b>	<b>495</b>	<b>36.29</b>	<b>60.83</b>	<b>53.70</b>	<b>41.81</b>	<b>50.01</b>	<b>39.00</b>	<b>192.08</b>
<b>Total £</b>		<b>£ 19,594</b>	<b>£ 32,849</b>	<b>£ 28,998</b>	<b>£ 22,577</b>	<b>£ 27,007</b>	<b>£ 21,060</b>	

## Appendix I

### Definitions - BDO (Assurance Audit Findings from April 2023 onwards)

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
<b>SUBSTANTIAL</b>	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
<b>MODERATE</b>	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
<b>LIMITED</b>	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
<b>NO</b>	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
<b>HIGH</b>	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
<b>MEDIUM</b>	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
<b>LOW</b>	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
<b>ADVISORY</b>	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

## Definitions - Azets (Audit Findings prior to April 2023)

### Management action grades

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

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POLICE SCOTLAND

# INTERNAL AUDIT REPORT - FINAL

Q3 FOLLOW UP OF PRIOR RECOMMENDATIONS

JANUARY 2025

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# CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>APPENDIX I - DETAILED FINDINGS</u>	7
3. <u>STATUS OF POLICE SCOTLAND RECOMMENDATIONS</u>	8
4. <u>STATUS OF FORENSICS RECOMMENDATIONS</u>	52
5. <u>APPENDIX II - DEFINITIONS</u>	80
6. <u>APPENDIX III - COLLEAGUES INTERVIEWED</u>	82

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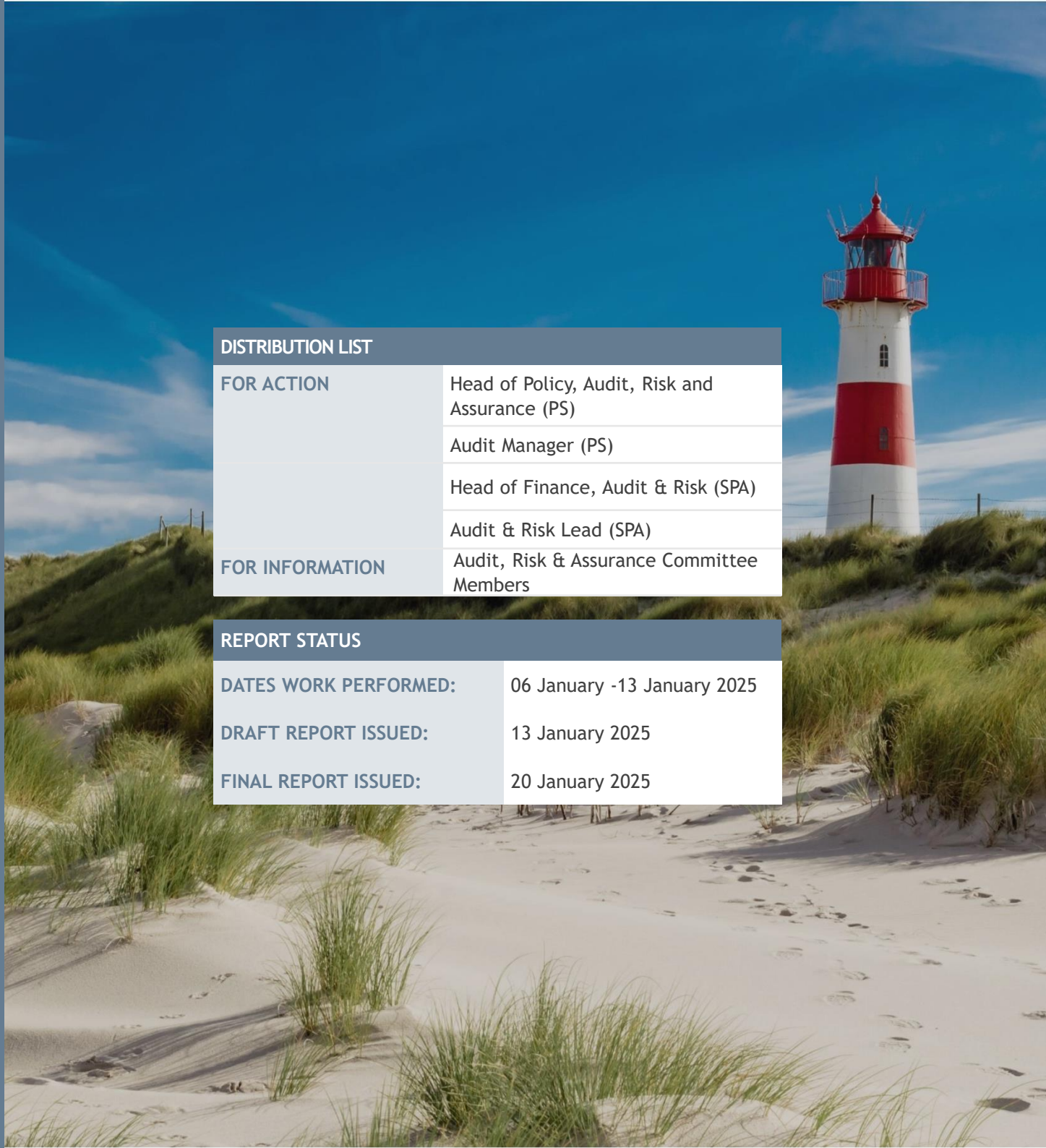
The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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## REPORT STATUS

DATES WORK PERFORMED:	06 January -13 January 2025
DRAFT REPORT ISSUED:	13 January 2025
FINAL REPORT ISSUED:	20 January 2025





# EXECUTIVE SUMMARY

## BACKGROUND

As part of the provision of continual assurance over the design, effectiveness of controls and closure on control gaps, we have undertaken a review to assess the degree of implementation of the recommendations made in prior years in accordance with the Annual Internal Audit Plan.

If recommendations are not implemented on a timely basis, weaknesses identified through internal audits in control, risk management and governance activities will remain in place. Furthermore, a reluctance or inability to implement recommendations reflects poorly on management’s commitment towards maintaining a robust internal control and governance environment. Therefore, confirmation of the implementation status of recommendations is a key determinant of our annual opinion over your governance, risk, and internal control framework.

## SCOPE

In accordance with the 2024-25 Internal Audit Plan, we have considered the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 31<sup>st</sup> December 2024 (Q3). This resulted in a

total of 60 recommendations to be followed up. The recommendations relate to 16 audit areas, as shown in the tables below and overleaf.

## METHODOLOGY

During our testing we followed up on all recommendations which had a target completion date of on or before 31<sup>st</sup> December 2024 (Q3).

Management’s Internal Audit recommendation progress was reviewed to establish the degree of implementation achieved. Where it was confirmed that the recommendation had been implemented, evidence was sought, and testing was undertaken to verify the ongoing operation of the recommended controls. Where Management’s response in the Internal Audit report differed from the original recommendation, we tested the agreed management actions.

We noted that the previous Internal Auditor for the Scottish Police Authority rated their recommendations on a grading 1-4, Police Scotland equated this to their risk levels of low-very high whilst SPA Forensic Services retained the 1-4 grading; we have therefore used both labels in the table below.




### STATUS OF RECOMMENDATIONS AT JANUARY 2025

The table below outlines the implementation status of the recommendations followed up:

Audit Area	Action Significance Rating	STATUS AT JANUARY 2025				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
<b>Recommendations from 2020/21 - 2024/25</b>						
ICT Service Delivery 2021/22	High	-	2	-	-	2
Cyber Security 2022/23	Medium	-	1	-	-	1
Grievance Process 2023/24	High	-	1	-	-	1



# EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
Grievance Process 2023/24	Medium	-	1	-	-	1
New Legislation 2023/24	High	1	1	-	-	2
New Legislation 2023/24	Medium	4	1	-	-	5
Investment Prioritisation 2023/24	High	1	-	-	-	1
Investment Prioritisation 2023/24	Medium	2	1	-	-	3
Ill Health Retirements & Injury 2023/24	Medium	-	1	-	-	1
Best Value Readiness 2023/24	Medium	1	-	-	-	1
Best Value Readiness 2023/24	Low	1	3	-	-	4
Project Review - FMOR 2023/24	High	1	-	-	1	2
Project Review - FMOR 2023/24	Medium	-	-	-	2	2
IT General Controls 2024/25	Medium	-	2	1	-	3
IT General Controls 2024/25	Low	1	1	-	-	2
Electronic Data Retention plus iVPD Focus 2023/24	Medium	1	5	-	-	6
Core Financial Systems 2023/24	Low	1	1	-	-	1
Business Continuity Planning - Forensic Services 2022/23	3	1	-	-	-	1



# EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide				Total
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	
Business Continuity Planning - Forensic Services 2022/23	2	-	1	-	-	1
Forensic Services Data Security 2022/23	3	2	2	1	-	5
Biometrics (Forensic Services) 2023/24	Medium	-	-	8	-	8
Biometrics (Forensic Services) 2023/24	Low	-	1	-	-	1
Performance Management & Reporting 2024/25	Medium	1	-	-	-	1
Risk Management 2024/25	Low	2	-	-	-	2
Totals		20	26	10	4	60



# EXECUTIVE SUMMARY

## CONCLUSION

We found that of the 60 recommendations followed up in January 2025:

- 20 (33%) are fully implemented
- 26 (44%) remain in the process of being implemented
- 10 (17%) were not yet implemented
- 0 (0%) could not be tested
- 4 (6%) was superseded

Details of the findings which remain open are included at appendix I.

We note that for the recommendations on pages 9 and 11, a decision that Police Scotland should respond to these was taken at ARAC in November; Police Scotland are still in the process of considering the action they can take and have advised that they will come back at a later date with actions and timescales for addressing the recommendations.

Additionally, for the recommendation on page 49, Forensic Services has not accepted this recommendation, and as such, no further evidence was submitted. This recommendation remains open and Forensic Services request that the ARAC approves removal of this recommendation from future follow up

For recommendations on pages 54 to 71, Forensic Services have informed BDO that due to planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting agreement and sign off of the Joint Biometric strategy has been delayed. These recommendations have subsequently been deemed as not implemented.

There is one open Cyber Security recommendation which has been presented under separate cover due to the sensitive nature of the recommendation.

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## APPENDIX I: DETAILED FINDINGS

The following slides contain full details on any open findings which were not classified as fully implemented in the follow up, for further reference as required.

# STATUS OF POLICE SCOTLAND RECOMMENDATIONS




# RECOMMENDATION STATUS

ICT Service Delivery - 3.1 Demand Planning and Prioritisation			TYPE
<p>Our review identified the need for improvement in demand planning processes within Digital Division. At present, the main sources of identifying demands are from requirements to support Change via demand from the Change Board and the meetings held by Service Delivery Leads with stakeholders. The demand identified from stakeholders has up to a 12-month outlook. The current gap in process is that Digital Division does not have a formal process through which the collective demand from the Change Board and stakeholders, as well as that from service requests (see MAP1.1), is collated and then prioritised.</p> <p>Work is ongoing within Digital Division to implement a new process which aims to better categorise, prioritise and detail business drivers behind tasks. A new demand planning process is planned as part of this. Proposals are in place to update and amend the current call system for service requests, which will include the application of a priority level and a demand driver categorisation to any projects proposed through this route.</p>			DESIGN 
<b>IMPLICATION</b>			SIGNIFICANCE
<p>Without a clear process to document and prioritise demand, there is a risk that Digital Division will not be able to appropriately plan delivery of work required by the business. This could negatively impact on the delivery of projects and other internal change activities.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division, in collaboration with senior stakeholders in the organisation, develops and implements formal processes through which resource demands are collated and prioritised. Formal criteria should be developed to allow a consistent approach to prioritisation of demand over a rolling 12-18 month period. As part of this process, Digital Division should work with stakeholders to agree the management and governance arrangements for initial and ongoing review of prioritisation of demand. Governance arrangements should ensure that prioritisation of activities and resource allocation is business-led.</p> <p>This will allow Digital Division management to understand whether current resourcing requirements are capable of meeting demand, allowing decisions to be taken to increase resourcing or delay planned activity.</p>	Digital Information Officer Chief	<p>The Digital Division has established annual Service Planning activity where key organisational activities are identified and reported upon to the executive on an annual basis. This is an acknowledgement of the work which the Digital Division are undertaking or are due to start in the delivery year ahead. There are no clear organisational prioritisation activities completed as part of this work rather a noting of the proposals</p> <p>The Digital Division will commit to developing and documenting the Service Plan Process, with Service Delivery Leads and Portfolio Managers ensuring organisational requirements are captured. (August 2022)</p> <p>We will review the output of the Service Plan on a 6 monthly basis and report on progress to key stakeholders across PS and SPA (Service Plan to Exec June 2022 and a review by 31st December 2022)</p>	31 December 2022






# RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>We will introduce monthly reporting as part of the performance framework.</p> <p>The proposed establishment of a DDICT Board will provide a vehicle for the assessment and prioritisation of demand being placed on Police Scotland Digital Division. It is expected that this board will be formally established and operating by December 2022.</p>	
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE No further action</p> <p>There are 3 risks that articulate the challenges here - SRR DD1, ORR 3 and ORR 4. All of which cite additional resource and investment in TOM to deliver.</p> <p>One of the actions detailed as working towards mitigating the risk relates to the work of the Demand Management Triage process and the establishment of the Digital Board which will provide oversight and governance over demands and prioritisation. This Board is now in place and has met twice. The main view for the first 2 meetings was to identify and view the overall demand within the Digital Division. This board will continue to monitor this demand as laid out in the ToR. This is now presented for closure based on no further action being taken at this time. The Additional Attachment is an extract of the report which was discussed at the Digital Board to gain a view on overall demand.</p>		Chief Digital Information Officer	N/A
BDO UPDATE JANUARY 2025			STATUS
<p>We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk. At the last ARAC meeting, ARAC requested that they be provided with more information in order to allow them to make a decision regarding the future of this recommendation, we have been advised that SPA are co-ordinating this activity.</p>			<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>ICT Service Delivery - 4.1 Resource Planning</b>			<b>TYPE</b>
<p>Resources assigned to inflight change projects are set out within the Digital Division Resource Planning Model. At the time of our review, this covered a 16-month period from December 2020 to March 2022.</p> <p>Resource planning is not formally documented for non-Change programme activity within the Digital Division. Processes are not in place to enable effective planning to meet demand. For example, there is no documentation of workload and demand across the BAU teams (including details of peak periods or training requirements etc.) to allow for a clear view of available capacity to support demand.</p> <p>We also noted that there is no process in place which formally records the skills and competencies held by staff to understand and manage skills gaps in the Division. The implementation of such a skills tracker is proposed as part of new resource planning process plans, although there was no agreed date for the implementation of these changes at the time of this review.</p>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>Prioritisation, demand planning and resource planning are all intrinsically linked. As such, the risks discussed in MAP 3.1 impact on the Digital Division’s ability to perform effective resource management. There is a risk that the lack of formal processes in relation to resource management results in the Digital Division not being able to deliver planned activity. This could result in over- or under-staffed projects or the removal of essential resource from BAU activities. This could negatively impact on service quality.</p>			<b>HIGH</b>
<b>PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>The Digital Division should establish formal resource management processes for non-Change programme activity. The recommendations set out in MAP3.1 should be considered as part of the development of this process. This process should factor in the resourcing requirements for the different layers of activities that staff are involved in, including BAU work, leave, training and service improvements. Management should investigate and where possible use historic trend information to support resource management activities, especially for areas where there are potential peak periods of workload/activity.</p>	<p>Digital Information Officer Chief</p>	<p>The Digital Division had previously identified their requirements for a full resource management solution. An Initial Procurement RFI was completed in 2021 to understand potential options available to us from the market in regards to Resource Management. Upon the implementation of the new Enterprise-wide Portfolio Management tool, the Digital Division will consider the resource management module within this to identify if this meets the requirements to resource against a variation of activities (Dec 2022).</p>	<p>28 February 2023</p>




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>ON HOLD AWAITING ARAC DECISION PROPOSED FOR CLOSURE No further action</p> <p>In response to some queries raised previously. The full TOM model has been costed with number of staff that we require across a number of roles. However at this time we do not have funding to proceed. Also the Training process has been in place for a number of years - this was in place ahead of the audit however documented as a result. Skills Gap Analysis continues to be developed across the different teams. We would expect that this is complete by the end of Q2. Attached is a completed Matrix and Guidance document to support this. Additionally I attach the ToR for the Digital Board which will support all strands of resource planning. No further updates will be provided and this will be closed as partially complete.</p>	Chief Digital Information Officer	N/A
BDO UPDATE JANUARY 2025		STATUS
<p>We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk.-At the last ARAC meeting, ARAC requested that Internal Audit be provided with evidence of criteria being used to prioritise demand in order to close off this recommendation; we have not received such evidence therefore this recommendation remains open. Police Scotland have advised that SPA have been liaising with Digital Division representatives and will provide revised actions and timescales for addressing this recommendation.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Grievance Process - 1.1 Grievance Governance Reporting</b>			<b>TYPE</b>
<p>The oversight of both the SPA and Police Scotland should be sufficient to scrutinize the effectiveness of the grievance process, and to ensure that lessons are being learnt and actions taken on grievance themes and performance issues in relation to procedure compliance.</p> <p>It was noted by management that the last report on grievance performance to the SPA was in 2020. Therefore, there is no reporting on early and effective resolution, grievances upheld, statistics or KPIs, themes and trends, lessons learnt, or actions being taken to improve timescales of grievance completion.</p> <p>Management stated that the current HR infrastructure both in terms of system capabilities and resource have made it difficult for grievance reporting to be completed..</p>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>From a governance perspective the SPA Board or relevant sub-committees are not being provided with sufficient information to assess how the organisation is performing in relation to grievances and as a result are unable to make appropriate decisions and have a lack of oversight in relation to grievance matters.</p>			<b>High</b>
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend that steps are taken to introduce regular grievance performance reports, including the following information:</p> <ul style="list-style-type: none"> <li>• Grievance statistics, such as ongoing, completed, appeals</li> <li>• Grievance timescales and a RAG rating showing compliance with the documented process timescales</li> <li>• Grievances upheld or dismissed</li> <li>• Grievance themes and trends</li> <li>• Lessons learnt on completed grievances</li> <li>• Actions taken to improve grievance compliance with the documented process</li> </ul> <p>As noted in the findings throughout the report an HR system would make the process for developing reports efficient and reduce the risk of manual human errors and as a result increase the reliability of reporting in alignment with good practice.</p>	Deputy Director P&D	<p>Management accepts the recommendation.</p> <p>We agree we should report on grievances with regular frequency and in particular lessons to learn. This is somewhat hampered by current structures and a lack of IT infrastructure to support the efficiency of reporting.</p> <p>We will commit to providing iterative grievance performance reports based on current staffing and structures, but this will be limited until such a time that investment is made in an HR system.</p>	31 Dec 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/05/2025</p> <p>Development of the Ivanti system for casework reporting is progressing and is expected to complete this month. This will enable greater analytical and reporting capabilities while moving storage and maintenance of casework data (including grievance) to a single source. As per update to IHR/IOD R5.2-5.3, P&amp;D are currently engaging with SPA with regards to a reporting 'reset' with a view to focusing on broader 'thematic' reporting rather than specific subject areas and as such, how and when we report on grievance activity to SPA PC will need to be considered in the context of agreed reporting principals and scheduling.</p>	Deputy Director P&D	31 May 2025
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is in the process of being implemented. BDO have been informed that Police Scotland expect that the new Ivanti system for case work reporting is due for implementation shortly. This case work system will also include grievance data.</p> <p>This recommendation will be closed once the Ivanti system has been fully implemented and BDO has received evidence that a grievance performance report has been completed.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Grievance Process - 4.1 Feedback and Lessons Learnt</b>			<b>TYPE</b>
<p>Formal feedback channels should be in place to understand the experiences of all individuals involved in a grievance, including Investigation Officers, so that improvements can be identified and implemented for future cases.</p> <p>There are no formal requirements or channels in place for feedback to be provided on completed grievances to identify potential improvements or lessons to be learnt on what is working well, in particular for investigating officers.</p> <p>Support is something that management know is required to be improved based on the 2022 grievance survey results which noted for example that 56% of those who had a grievance against them felt ‘not at all supported’, and as part of the creating a positive workplace programme steps are being taken to enhance the support on offer, raise awareness of support and materials available and to provide more training for those involved in people managing and mediation.</p>			 <b>DESIGN</b>
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
There is a risk that opportunities for improvements within the grievance process are not identified in good time.			Medium
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that a process is put in place to request feedback on completed grievances for those involved, in particular from Investigating Officers, to identify lessons on the grievance process and track whether planned improvements are effective. This could be achieved by introducing a formal debrief process for completed grievances.	Deputy Director P&D	Management accept this recommendation. We will consider all options in relation to collating feedback from stakeholders on the grievance process and build this information in to our reporting.	31 Dec 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
REMAINS IN PROGRESS - NEW DATE PROPOSED - 31/05/2025		Deputy Director P&D	31 May 2025
We have developed a feedback survey, and this is now linked in outcome letters that are issued to parties involved in the grievance. In anticipation of improved casework reporting capabilities, we are exploring appropriate governance to review and identify trends and improvement activity from casework data which will include feedback from the grievance survey. This recommendation has particularly emphasised the need to solicit feedback from Investigating Officers however, it is important to note that P&D are currently engaging in formal consultation on a proposed restructure of the department. If approved, the structure would see a dedicated case management team being implemented along with dedicated casework resolution resource rather than investigation support being pulled from across the organisation			




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation remains open. Police Scotland have informed BDO that a feedback survey has been developed and outcome letters are to be issued where a grievance has arisen. Due to a proposed restructure of the department and impending system changes however, this recommendation has not been fully implemented. This recommendation is to remain open until evidence of outcome letters or the deployment of a dedicated case management team has been obtained.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>New Legislation- 1.3 Reporting to the Resources Committee (Detailed Figures)</b>			<b>TYPE</b>
<p>Finance should be consulted to ratify any cost figures that are allocated to new legislation implementation within Police Scotland, and a full detailed breakdown of costings and an audit trail of Finance review and ratification should be available to demonstrate the detail and scrutiny of any figures presented through governance channels for decision making purposes.</p> <p>As the process was designed at the time of audit, whilst there is the opportunity for Finance to make comments on the piece of legislation being provided, there is no detailed breakdown on the calculations behind the financial impact of the legislative change, nor is there an official ratification of the figures included from Finance. Furthermore, a report was delivered to the Resources Committee on 19th December 2023 which contained financial information which had not been ratified by Finance, and for which no detailed breakdown or analysis was available.</p> <p>It is noted that management explained that the report delivered to the Resources Committee on 19th December 2023 was compiled in a short timeframe due to the budget setting timetable.</p>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>If the Finance Team within Police Scotland are not being consulted when considering the costing of the impact of new pieces of legislation and, no ratification is provided, this will undermine the credibility of new legislation process. There would then be a risk that the Resourcing Committee will be unable to place reliance on the new legislation process and the costs associated with the implementation of new pieces of legislation. There is a further risk that the resourcing committee may make decisions based on inaccurate or misleading reporting.</p>			<b>HIGH</b>
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that all figures being presented to the Resources Committee are sufficiently detailed and that they have support/ratification from the Finance Department so the Committee can be assured of their accuracy.	CJSD Divisional Commander	This is the purpose of the LRG to QA and push back as necessary to leads. This will be better supported when finance can provide the template to leads.	31 Dec 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
REMAINS IN PROGRESS - NEW TARGET DATE PROPOSED - 31/01/2025		CJSD Divisional Commander	31 Jan 2025
<p>Finance are now embedded into the LRG process and all costings will come through this group and into finance to complete the financial template which is now in use. This splits out costs and gives a detailed breakdown of yearly impact along with opportunity costs. There is still a risk that not all queries around legislation are fed through this group and therefore negates finance / our processes however we are trying to address this though having specific SPOCS in each area and division to ensure the process is followed.</p>			






## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is in the process of being implemented. Police Scotland have advised that Finance are now embedded into the LRG process to allow for greater oversight of figures, however they have noted that there is still a risk that legislation queries are still not fed into this group and therefore, they have postponed the target date whilst they continue to investigate a solution.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>New Legislation- 3.1 Process Maps</b>			<b>TYPE</b>
<p>The process maps provided for the new legislation process should paint the full picture of the process from end-to-end with clear indications of systems, workflows, roles, and responsibilities.</p> <p>There are several areas in which the maps could be improved to provide a more complete and accurate reflection of the new legislation Process. Those are:</p> <ul style="list-style-type: none"> <li>• Inclusion of the platform in which Scottish Government provide or notify publications.</li> <li>• A new step for receipt of publications or notifications from Scottish government.</li> <li>• How the impact review decision is made.</li> <li>• To reflect that if no impact review is to take place that this decision is logged within the tracker before the publication is discarded.</li> <li>• Inclusion of a step to register the piece of new legislation on the tracker.</li> <li>• Inclusion of information relating to who facilitates the requirements workshop.</li> <li>• Inclusion of information relating to how responsibility is assigned for preparing project bids, stipulating the lines between the LRG and how responsibility flows into the Change Board.</li> <li>• Clarification of who is responsible for preparing implementation plans</li> <li>• Inclusion of any ongoing reporting to LRG for medium and high impact pieces of legislation.</li> <li>• Step by step decision's relating to reporting to SLB or SPA</li> </ul>			
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that users of the process maps may not be able to accurately follow the defined new legislation process and, as a result, may not effectively assess the impact of and plan implementation of a new piece of legislation.</p>			Medium
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommended that several areas of the maps be improved to provide a more complete and accurate reflection of the new legislation processes. These are:</p> <ul style="list-style-type: none"> <li>• Inclusion of the platform in which Scottish Government provide or notify publications.</li> <li>• A new step for receipt or notification of publications from Scottish government.</li> </ul>	CJSD Divisional Commander	<p>This will be addressed by Finding 2 above.</p> <p>The process map is intended to be high level (as is the process itself). Further detail will be provided in the guidance document which accompanies it. The process map will form part of the review in March and will be updated as considered necessary. The risk will be mitigated when the guidance document is complete which will guide users on the full process -as per Finding 2 above.</p>	31 Oct 2024





# RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<ul style="list-style-type: none"> <li>• How the impact review decision is made.</li> <li>• To reflect that if no impact review is to take place that this decision is logged within the tracker before the publication is discarded.</li> <li>• Inclusion of a step to register the piece of new legislation on the tracker.</li> <li>• Inclusion of information relating to who facilitates the requirements workshop.</li> <li>• Inclusion of information relating to how responsibility is assigned for preparing project bids, stipulating the lines between the LRG and how responsibility flows into the Change Board.</li> <li>• Clarification of who is responsible for preparing implementation plans</li> <li>• Inclusion of any ongoing reporting to LRG for medium and high impact pieces of legislation.</li> <li>• Step by step decision's relating to reporting to SLB or SPA</li> </ul>		<p>BDO is satisfied that the responses / proposed actions appropriately mitigates the risk to an acceptable level and will verify actions taken for Finding 2 as part of Follow-up audits.</p>	31 Oct 2024
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>The Process Cover Note provided at 2.1.1 will provide clear step by step guidance which supports the process map</p>		CJSD Divisional Commander	31 March 2025
BDO UPDATE JANUARY 2025			STATUS
<p>This recommendation is partially implemented. The Process Cover Note supplied to BDO by Police Scotland addressed some parts of the recommendation, however the following areas have not been included in the guidance:</p> <ul style="list-style-type: none"> <li>• Inclusion of the platform in which Scottish Government provide or notify publications.</li> <li>• To reflect that if no impact review is to take place that this decision is logged within the tracker before the publication is discarded.</li> <li>• Stipulating the lines between the LRG and how responsibility flows into the Change Board.</li> <li>• Inclusion of any ongoing reporting to LRG for medium and high impact pieces of legislation.</li> <li>• Step by step decision's relating to reporting to SLB or SPA</li> </ul>			<p>BEING IMPLEMENTED</p> 




# RECOMMENDATION STATUS

<b>Investment Prioritisation &amp; Budget Setting - 3.1 Investment Prioritisation Process Documentation</b>			<b>TYPE</b>
<p>It is important that investment prioritisation processes are effectively documented to ensure that staff can seek guidance to effectively discharge their responsibilities.</p> <p>Internal Audit identified that while the Investment Governance Framework effectively outlines the process for proposing, reviewing and approving business cases prior to a project being allocated spend, it does not outline the process for determining and prioritising investment opportunities throughout the year, allocating capital and transformation spend to projects, and managing project pipelines. Internal Audit did not identify any other document that outlined this process.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that inappropriate actions are taken by staff regarding investment prioritisation spend decisions due to there being a lack of robust budget setting and prioritisation policies, procedures and roles and responsibilities documented, resulting in financial damage to the organisation.</p>			Medium
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend that the Investment Governance Framework is updated to outline the process for prioritising approved projects for spend allocation following the initial project approvals. In addition, the framework should also document the governance and review process for allocating capital and reform spend as part of the annual budgeting process.</p>	PMO Manager	<p>The IGF will be updated to provide a high-level overview of the annual budgeting process.</p>	31 Oct 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/01/2025 The Investment Governance Framework is with Change SMT for approval, then will be presented to PMG for review on 23rd January 2025.</p>		PMO Manager	31 Jan 2025
<b>BDO UPDATE JANUARY 2025</b>			<b>STATUS</b>
<p>This recommendation remains open as the new process is yet to be implemented. Police Scotland have informed BDO that the Investment Governance Framework is with the Change SMT for approval, and is due to be presented to the PMG for review in January 2025. Once evidence of the frameworks implementation has been received, this recommendation can be closed off.</p>			<p>BEING IMPLEMENTED</p> 




# RECOMMENDATION STATUS

<b>Ill Health Retirements &amp; Injury- 5.2 Analysis of Feedback</b>			<b>TYPE</b>
<p>Formal feedback channels should be in place to understand the experiences of officers with the IHR and/or IoD process so that improvements can be identified and implemented for future cases.</p> <p>There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
There is a risk that opportunities for improvements within the IHR and/or IoD process are not identified in good time.			Medium
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
Feedback should be collated and analysed on a quarterly and annual basis. In particular, the analysis should aim to draw out themes in feedback provided, where officers had either a positive or negative experience. The results of the analysis should be reported to the SPA People Committee along with supporting narrative as required. Formal feedback channels should be implemented with a quarterly lessons learned process from feedback collected on cases completed.	Head of People Health and wellbeing	We will work with the SPA to introduce a lessons learned approach covering the areas identified in the recommendation.	30 May 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
REMAINS IN PROGRESS - NEW DATE PROPOSED - 31/05/2025		Head of People Health and wellbeing	31 May 25
<p>The feedback survey responses to date continue to be low and are prohibitive to conducting any meaningful analysis that would help inform improvement activity. We'll aim to undertake a review of survey responses at the end of the financial year with a view to establishing prevalent themes/trends in the data. The team will engage with SPA to discuss lessons learned and identify improvement actions where appropriate.</p> <p>Although our intention is to report outputs of this exercise to SPA PC as soon as practicable (May 2025), it is important to note that P&amp;D are currently engaging with SPA with regards to a reporting 'reset' with a view to focusing on broader 'thematic' reporting rather than specific subject areas. As such, how and when we report outputs/improvement activity from the IHR survey to SPA PC members will need to be considered in the context of agreed reporting principals and scheduling.</p>			




# RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is in the process of being implemented. Police Scotland have provided an update stating that the current level of survey responses are low and not conducive for meaningful analysis. As such, BDO have been informed that a review of survey responses have been planned for the end of the financial year.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

Best Value Readiness - 3.1 Monitoring of Time and Resources			TYPE
<p>In June 2023, a pilot thematic review of Procurement was completed as proof of concept. This was done with a review to understand time and resource requirements in completing self-assessments to facilitate better planning and decision-making in the implementation of remaining toolkits. While the report prepared by management following the review makes reference to a ‘work plan timetable’ and acknowledges that this was affected by staff absences and yearend financial reporting commitments, there is no evidence of monitoring and reporting of the various stages of the project, such as expected and actual dates of achieving key milestones, time and effort dedicated by staff at different seniority levels, and impact on business-as-usual activities, if any. As such, there is little scope for relevant lessons learnt to be shared with other departments and functions albeit the applicability of lessons would vary in relevance.</p> <p>A Draft Toolkit Workplan has been developed; this lists activities within the Best Value self-assessment cycle, the medium through which these activities would need to be fulfilled (in-person, Teams, etc.), time commitment, dependencies and any related documents and templates. However, during our review we noted the following:</p> <ul style="list-style-type: none"> <li>• The Workplan does not identify high-level expectations laid out by the Best Value team that are required to be followed-through by individual BVROs.</li> <li>• Of the 16 activities, four activities had no time commitment estimates.</li> <li>• There has been no consideration given to cross-team dependencies that may be relevant for some functions.</li> </ul> <p>Furthermore, there is no tracker in place that can be utilised by various teams as a template to develop, record and monitor timelines on an ongoing basis once the self-assessment is initiated.</p>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that self-assessments require more time commitment than estimated or involve more personnel than initially identified resulting in staff working beyond capacity and/or significant delays in completing self-assessments. In the absence of a tool for monitoring completion of self-assessments on an ongoing basis, there is also a risk that timely action cannot be taken to prevent delays and lessons learnt/good practice cannot be identified.</p>			Low
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that:</p> <ul style="list-style-type: none"> <li>• The Draft Workplan is completed and updated with the Best Value team's expectations.</li> <li>• A tracker is developed that can be tailored and accessed by various teams to record and monitor timelines on an ongoing basis.</li> </ul>	Head of Best Value	<p>Accepted. The workplan for each toolkit, will show high level expected time commitments. This will be augmented by bespoke planning for each toolkit in the introductory training module/workshop to be delivered at the start of each engagement.</p> <p>Although each toolkit/engagement is unique, a tracker will also be developed for each one, to capture actual timescales against plan.</p>	31 Dec 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 28/02/2025</p> <p>The draft action plan is currently underway, and discussions regarding the tracking of these actions will take place once the plan is fully developed.</p> <p>To ensure Best Value actions are effectively managed, we are building an eco-system of teams - including Audit and Continuous Improvement - allowing for closer collaboration, improved alignment and the avoidance of overlap.</p> <p>An internal Best Value delivery workplan is in place.</p> <p>Propose to extend to 28 Feb 25. We were planning on developing an action plan out of the SLB meeting on 22nd of November which was postponed due to other priorities and we are now using the BV Steering Committee to develop the action plan for SLB endorsement on 22 Jan.</p>	Head of Best Value	28 Feb 2025
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is currently in the process of being implemented. Once evidence is received that that an action plan and tracker have been established, the recommendation may be closed.</p>		<p><b>BEING IMPLEMENTED</b></p> 






# RECOMMENDATION STATUS

<b>Project Review FMOR - 1.1 Governance of Project Closure</b>			<b>TYPE</b>
<p>We have inspected the documents throughout the life cycle of the project. Sufficient documentation was provided for the Project initiation, Phase one, and Phase two stages to demonstrate appropriate approval being obtained from different boards and committees.</p> <p>It was confirmed by ACC Local Policing East that there was no formal demonstratable evidence for the project closure following existing Project workstreams being reallocated, despite the Formal Project Status FMOR had been granted by the Change Board. This means Project Close procedures (producing End Project Report and obtaining ultimate approval from Change Board) were not followed as required by the Stage Gate Framework. From inquiry with ACC Local Policing East, we understand that the root cause of this was due to lack of Corporate staff (i.e. Project manager and Business Analysis as per the original resourcing request) to manage the project. In addition, the project was subsumed into the Local Policing Service Delivery Programme and Enabling Policing for the Future project going forward.</p>			<b>DESIGN</b> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that, if governance processes in place throughout the life cycle of a Project are not effective, projects will not be delivered and managed appropriately and are therefore unlikely to realise the benefits they were intended to deliver.</p>			<b>High</b>
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
Ensure the project management methodology including the Stage Gate Framework is followed in all cases. The governance process should ensure sufficient challenge and discussion can be evidenced relating to a project when it has significant scope change and/or is facing closure.	ACC Local Policing East	Management acknowledge the findings in this report.	30 June 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p><b>PROPOSED FOR CLOSURE</b></p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>		ACC Local Policing East	N/A




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is superseded by the recent change management audit for the recommendation for BaU projects to be completed in line with the stage gate policy. Based on recent sample testing of both transformation change projects and BaU projects, whilst the change projects we reviewed have been following the stage gate process in line with the policy it was noted that the BaU projects we reviewed were not following this process as they were not being first reviewed by the Demand Management Board before being approved for delivery. Also Potential Project Assessments were not being completed for the BaU projects in our sample.</p>	<p><b>SUPERSEDED</b></p> 




# RECOMMENDATION STATUS

<b>Project Review FMOR - 3.1 Tracking of Objectives and Benefits of the Project throughout its Lifecycle</b>			<b>TYPE</b>
<p>The objectives and benefits of a project should be clearly defined and tracked throughout the life of the project.</p> <p>While the objectives and benefits of the FMOR project were defined within the FMOR Project ToR and Potential Project Assessment, there was no formal tracking of progress against objectives or benefits.</p>			
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that, if project objectives and benefits are not being adequately tracked, that they will not be achieved throughout the lifetime of the project. Similar observations regarding Impact Analysis have been raised in the Budget Setting and Investment Prioritisation audit for the wider Change Project Process. Further information relating to this issue can be found within the findings of the Budget Prioritisation report.</p>			Medium
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>Ensure that, in future projects, there is emphasis placed on the importance of tracking the progress made against defined objectives and benefits for projects. This includes an impact Assessment to be conducted at closure stage of the Project.</p> <p>Understand it is equally as important to consider the operational/non-financial benefits (in additional to financial benefits) of a project and to ensure that they are treated with a defined weighting and importance within the organisation.</p>	ACC Local Policing East	Management acknowledge the findings in this report.	29 Feb 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p><b>PROPOSED FOR CLOSURE</b></p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>		ACC Local Policing East	N/A



# RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is now superseded by the recent change management audit for the recommendation that benefit profiles be updated to show how they link to organisation strategy and their impact on the organisation. Also superseded by the recent recommendation for portfolio overview reports to report on all benefits being realised including non cashable and non efficiency based benefits.</p>	<p><b>SUPERSEDED</b></p> 




# RECOMMENDATION STATUS

<b>Project Review FMOR - 4.1 Tracking Finance Impact of the Project throughout its Lifecycle</b>			<b>TYPE</b>
Internal Audit confirmed with the Finance team that the FMOR project never reached the stage of doing a financial assessment of costs for each element. While the initial cost analysis of delivering and maintaining the project was approved by the Change Board at early project delivery stage, there was no formal tracking of actual spend against initial cost analysis.			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
There is a risk that a projects costs could be deviating significantly from the initial agreed cost and due to a lack of tracking, this may not be identified. Tracking cost from an early stage of the project would allow Police Scotland to understand the full cost of a project, and when the project is closed, to analyse costs and benefits and how effective a use of public fund the project was.			Medium
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
Ensure that, in future projects, financial information in captured from an early stage of the project, to understand the full cost of the project for effective monitoring and evaluation of the costs and benefits.	ACC Local Policing East	Management acknowledge the findings in this report.	29 Feb 2024
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p><b>PROPOSED FOR CLOSURE</b></p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete.</p>		ACC Local Policing East	N/A




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is superseded as finance now track the expenses of each project from ideation to implementation using job codes, the recommendation is superseded by the recommendation that there should be clear narrative for all financial variances between business cases and current finance reports, as well as all programmes within the change portfolio should have their financial information reported on through the portfolio overview reports.</p>	<p><b>SUPERSEDED</b></p> 




# RECOMMENDATION STATUS

IT General Controls - 3.2 Threat Based Assessment for Patching			TYPE
<p>With our review of the Microsoft System Centre Configuration Manager (SCCM), we identified the following exceptions:</p> <p>Servers: Non-Compliant - 52.92%</p> <p>Windows Workstation and servers: Non-Compliant - 88.47%</p> <p>Management confirms that patch management is an area of improvement for the Digital Division. Servers were not rebooted after patches were applied due to operational requirements, which likely contributed to the incomplete patches identified. A project has been initiated at the time of our review to remediate these gaps in patch management processes.</p>			DESIGN  
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
Non-compliance with patching requirements can result in vulnerabilities in systems to known exploits and potentially exposing sensitive data to security threats.			Medium
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Management should consider a threat-based assessment to prioritise patching.	CYBER SECURITY AND ASSURANCE MANAGER	<p>Although the management accept this recommendation and the findings noted; this recommendation is in effect already in place. Threat Assessments to prioritise Patching are already completed by the team that supports the Security Operations Centre. Threats are analysed and vulnerability management and patching prioritised according to the risk associated with the threat.</p> <p>As part of the Cyber Threat Reduction (CTR) project and the enhanced Risk Management process being developed by the Cyber Security Service (CSS) project, additional onus and effort will be expended on patching. Senior Management will also have greater visibility into the risks associated with non-compliant patching, which will enable the senior team to determine when activity requires expediated. The new risk management approach will be implemented by the end of December 2024.</p>	31st August 2024




# RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		This will include Power BI reporting providing information on risk and will be presented at Senior Level chaired Groups such as the Outstanding Vulnerabilities Group and the Cyber Strategy Group.	
MANAGEMENT UPDATE			ACTION OWNER
No update/evidence provided			CYBER SECURITY AND ASSURANCE MANAGER
BDO UPDATE JANUARY 2025			STATUS
No update or evidence has been provided for this recommendation this quarter, therefore we have marked it as not implemented.			<p>NOT IMPLEMENTED</p> 






# RECOMMENDATION STATUS

IT General Controls - 6.1 Information Security SOP and User Access Policy & 6.3 Capacity Management Process Document			TYPE
<p>Although IT policies and procedures are reviewed annually by the Digital Division, the Information Security Standard Operating Procedure (SOP) obtained had not been reviewed since 2021. This SOP is owned by the Information Management team and therefore operates outside of the Digital Division's policy review cycle. A formal policy or procedure document is not in place over the following processes:</p> <ul style="list-style-type: none"> <li>• Capacity Monitoring: Although alerting is configured for systems to send automatic notifications, a structured framework to guide capacity planning and management activities is not in place</li> <li>• User Access provisioning and deprovisioning: There is no dedicated User Access Management policy or procedure document in place to provide clarity regarding access to applications outside of Active Directory.</li> </ul> <p>Management confirmed that work is underway and in progress to formalise user access for applications. Access requests for additional applications will be managed through IT tickets, but a formalised process under the Cyber Identity Access Management project and is yet to be fully established. The Information Security document is also currently being updated and the user access process is being rewritten.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>The outdated Information Security SOP may lead to compliance violations as it does not reflect current best practices and regulatory requirements. Inadequate documentation may impact compliance requirements and the ability to demonstrate effective capacity management practices. The absence of a User Access Management policy and procedure increases the likelihood of inconsistencies in the user access provisioning and deprovisioning processes, leading to operational inefficiencies and delays.</p>			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Management should ensure the completion of the review and any updates to the Information Security SOP and finalising the User Access Management policy and procedures.	<p>(a) Information Assurance Manager</p> <p>(b) Head of IT Systems</p>	<p>1. Digital Division management acknowledges the auditors' findings:</p> <p>a) Information Management SOP - Work has been progressing in regards to the review and development of the Information Management SOP throughout 2023 and this is currently in the final stages of Consultation (ending 26th April 2024). This will be published by the end of June 2024. Review dates will be added to the policy and added to work plan to ensure the reviews are conducted at the at the appropriate review period.</p> <p>b) A review of UAM Policy will be completed by the end of May 2024 to ensure all areas recommended under Finding 1 are included. Further to this process and procedures will be formalised and expected to be completed by the end of August 2024.</p>	31st August 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/03/2025</p> <p>Update from the Lead Information Assurance Officer</p> <p>At present the updated IS SOP remains pending - outstanding matters remain with the Data Protection Officer and SIRO for agreement.</p> <p>Although work on it remains active, its unclear when an outcome is likely to be reached prior to publication.</p> <p>Move to next quarter for update/closure.</p>	<p>Head of Service Delivery</p>	<p>31 Mar 25</p>
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is in the process of being implemented. Police Scotland have advised that the IS SOP remains is yet to be updated, as several matters remain with the Data Protection Officer and SIRO for agreement.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Electronic Data Retention and iVPD - 1.1 Staff Declarations</b>			<b>TYPE</b>
<p>It is essential that staff are aware of changes to key policies and procedures and that they take time to review and understand changes in processes. Internal audit discussed with management the process for making staff aware of policy and procedure changes, and it was explained that there was no process in place for staff to declare that they have reviewed key policies and procedures, particularly when there has been updates to the documents. We note that staff are required to sign up to the electronic communication policy during their induction and that some sites on the intranet have guidelines to be followed.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>To align with good practice and to ensure that staff are aware of their roles and responsibilities and mitigate the risk of staff not having sufficient knowledge there is an opportunity to introduce staff declarations.</p>			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend that management consider the feasibility of implementing an annual declaration process in line with best practice. The declarations could include confirmation that key policies and procedures have been read and understood, mandatory training completed, awareness of organisation values, conflicts of interest, investment in prohibited entities, CPD compliance, and compliance with the organisation code of conduct.</p>	<p>Information Assurance Manager</p>	<p>Management accepts this recommendation.</p> <p>The feasibility of implementing a declaration process for key policies and procedures will be investigated and a report prepared for consideration by the Data Governance Board, chaired by the SIRO/Executive Accountable Officer for Information for a decision to be made.</p>	<p>30 September 2024</p>




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>Police Scotland have considered the feasibility of implementing an annual declaration process. A feasibility paper with options and recommendations has been drafted and submitted for ACC Professionalism and Assurance consideration at PASG on <b>15th January</b>.</p>	Information Assurance Manager	31 Mar 25
BDO UPDATE JANUARY 2025		STATUS
<p>Police Scotland provided us with a draft version of the feasibility paper which was prepared to consider the practicalities of implementing an annual declaration process. <b>Following the conclusion of our fieldwork, they advised that this had been presented to the PASG and that a decision had been made;</b> this recommendation will be marked as fully implemented when we have been provided with evidence of the decision taken on the feasibility paper.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

Electronic Data Retention and iVPD - 2.1 Mandatory Training Dates - Single Date			TYPE
<p>Mandatory training is essential for ensuring that staff have the required knowledge to discharge their roles and responsibilities in line with the policies and procedures in place within an organisation. Staff within the organisation are required to complete annual data protection training with a due date for the mandatory training based on the anniversary of the employee starter date. The November 2023 Data Governance Board papers showed that the data protection completion rate in September 2023 for Police Scotland was 75.06%, which was below the 80% target level. These completion rates and a target rate of 80% exposes the organisation to a risk where staff involved in incidents such as a data breach may not have had suitable training or refresher training in line with best practice. The organisation approach of using staff joiner anniversary dates as the due date for annual training means that the rolling percentage completion rate is increasing and decreasing daily, making it difficult for the organisation to effectively oversee training completion.</p>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that staff may not have the required knowledge levels to ensure that they are aware of their roles and responsibilities to ensure compliance with data protection regulations and policies and procedures in place.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the organisation consider the feasibility of changing the approach to mandatory training due dates by moving from the anniversary date of joining the organisation to a set deadline date being used for mandatory training courses.</p>	<p>Information Assurance Manager</p>	<p>Management accepts this recommendation.</p> <p>The feasibility of changing training due dates from the anniversary date of joining to a set deadline will be explored with LTD and a report prepared for the Data Governance Board. If the amendment can be made, a timeline will be agreed with LTD for implementation.</p>	<p>30 September 2024</p>




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/12/2025</p> <p>A paper was submitted to the DGB in November. Benchmarking was undertaken with other forces (referenced in the DGB paper) and found a variety of models in place. Police Scotland is continuing to consider the option of moving to an annual reset for all officers and staff, balancing the risk that at the point of reset and a decision escalated to the DGB on 4 February.</p>	Information Assurance Manager	31 Dec 25
BDO UPDATE JANUARY 2025		STATUS
This recommendation remains in progress. Police Scotland have advised that a paper was submitted in November, however they continue to monitor their options, and therefore the target date has been postponed.		<b>BEING IMPLEMENTED</b> 




# RECOMMENDATION STATUS

<b>Electronic Data Retention and iVPD - 2.2 Mandatory Training Completion Rate (100%)</b>			<b>TYPE</b>
<p>Mandatory training is essential for ensuring that staff have the required knowledge to discharge their roles and responsibilities in line with the policies and procedures in place within an organisation. Staff within the organisation are required to complete annual data protection training with a due date for the mandatory training based on the anniversary of the employee starter date. The November 2023 Data Governance Board papers showed that the data protection completion rate in September 2023 for Police Scotland was 75.06%, which was below the 80% target level. These completion rates and a target rate of 80% exposes the organisation to a risk where staff involved in incidents such as a data breach may not have had suitable training or refresher training in line with best practice. The organisation approach of using staff joiner anniversary dates as the due date for annual training means that the rolling percentage completion rate is increasing and decreasing daily, making it difficult for the organisation to effectively oversee training completion.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that staff may not have the required knowledge levels to ensure that they are aware of their roles and responsibilities to ensure compliance with data protection regulations and policies and procedures in place.</p>			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend that to align with best practice that a mandatory training target completion rate of 100% should be introduced, and that staff who have not completed mandatory training in line with the set target rate should have user access to the network restricted.</p>	<p>Information Assurance Manager</p>	<p>Management does not accept this recommendation. The turnover of officers and staff, sickness and other long-term absences have been taken into account in setting and achieving the current target. Restriction of access to the network for those not completing the annual refresher training would directly impact the Force's operational capabilities. Police Scotland will continue to monitor and drive compliance with the target of 80% completion for the annual refresher training.</p>	<p>30 September 2024</p>




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/12/2025</p> <p>To clarify; the Annual Data Protection is mandatory for all officers/staff to complete annually, however the recertification date is different for each person, in a similar pattern to that in place for other mandatory training such as OST. The rolling target of 80% completed at any one time is to give the Force assurance that there is a high level of completion at any point in time whilst allowing for exigencies of duties.</p> <p>Efforts continue to attain and maintain compliance with the target. The LTD dashboard which is available to all Chief Inspectors &amp; above, Grade 8 and above and selected specialist roles (such as those responsible for divisional training) shows those individuals that have never completed, are still to complete their annual refresher or did not complete it within the 12 month period. Completion figures are reported to the DGB and to Data Owner Groups where ACCs/Directors can direct activity.</p> <p>Some benchmarking was undertaken with other forces (referenced in the DGB paper) and found a variety of models in place. Police Scotland is continuing to consider the option of moving to an annual reset for all officers and staff, balancing the risk that at the point of reset and a decision escalated to the DGB on 4 February.</p>	<p>Information Assurance Manager</p>	<p>31 Dec 25</p>
<b>BDO UPDATE JANUARY 2025</b>		<b>STATUS</b>
<p>This recommendation is to remain open. BDO have been informed that Police Scotland is continuing to consider benchmarking policy as there are numerous models operating within the other forces which they need to consider.</p> <p>Police Scotland have advised this recommendation will be fully implemented by 31/12/2025.</p>		<p><b>BEING IMPLEMENTED</b></p> 






# RECOMMENDATION STATUS

<b>Electronic Data Retention and iVPD - 4.1 IVPD Training Records - Reconciliation</b>			<b>TYPE</b>
<p>It is important that staff receive appropriate training prior to being provided access to key systems, such as iVPD which contains sensitive information and a minimum level of knowledge and understanding to effectively use the system. Access to iVPD should only be granted once a user has completed modules 1 and 2 of the iVPD training, with further training required to be completed for staff with elevated user roles. Internal audit sample tested 20 new iVPD users between September and December 2023 and found that one of the users had accessed the system but their personal training log on Scope had no record of iVPD modules 1 and 2 training being completed. Internal audit note that there is an IT service request in place to implement a process that would reconcile user accounts on iVPD to training records within Scope which would identify users that are required to undertake training.</p>			 DESIGN
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that staff utilising iVPD do not have the required knowledge regarding the processes to be followed due to non-completion of mandatory training.</p>			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend that resource is allocated to complete the Scope and iVPD system reconciliation project to allow effective identification of iVPD users who have not completed the required training, or who have inaccurate training records in cases where Scope has not been updated.</p>	SCoPE Management	<p>Management partially accepts this recommendation NRAC submitted a Service Request to SCoPE management to commence this work in November 2022. This is currently on the list to action but a date is not available at this time for implementation. A review will be undertaken to assess the priority alongside other changes to determine if this work can be accelerated but additional resource is not possible at this time.</p>	30 September 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 30/04/2025</p> <p>The parameters of the data request from SCoPE had to be updated due to the identification of historical iVPD training courses not captured on SCoPE and differences in role location nomenclature between the two systems.</p> <p>These changes in the data extract have been ratified by the SCoPE Management team and as a result, SCoPE will provide a revised data extract which will then be queried against the iVPD database providing an initial output.</p> <p>A manual assessment of this output will be undertaken by NRAC (Stage 1) and notifications made to the affected officers and staff to arrange appropriate training for their role and/or user permissions within iVPD. Once this baseline exercise has been completed, Stage 2 will commence where the interface between SCoPE training and personnel location records will be automatically compared against iVPD user permissions, creating a daily output.</p> <p>In the meantime, NRAC are still managing the highest risk iVPD user permissions (Administrative and Enhanced access) via a manual governance process. Given the extent of the work involved and the competing demands, I would suggest a new target date of April 2025 is appropriate.</p>	<p>Detective Chief Inspector NRAC</p>	<p>30 Apr 25</p>
<b>BDO UPDATE JANUARY 2025</b>		<b>STATUS</b>
<p>This recommendation remains open. Police Scotland have advised that progress was delayed as historic iVPD training courses were not captured on SCoPE, and therefore a revised data set was required. The target date for this recommendation has been subsequently postponed.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Electronic Data Retention and iVPD - 5.1 Resource for Information Sharing Agreements</b>			<b>TYPE</b>
<p>As defined by the Information Commissioner’s Office (ICO) it is good practice for an organisation to have written data sharing agreements when controllers share personal data. This helps everyone to understand the purpose for the sharing, what will happen at each stage and what responsibilities they have. It also helps you to demonstrate compliance in a clear and formal way. At the time of the audit the organisation do not have information sharing agreements in place for all third-parties that concern reports are shared with. An action tracker presented to the RAHDOG in September 2023 showed that 135 information sharing agreements were in progress.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that if there is a failure to share vulnerable persons data to third parties in line with data sharing agreements, it may result in harm to the vulnerable persons or a lack of supportive action being taken.</p>			MEDIUM
<b>BDO’S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that resource is allocated to escalate the speed in addressing the information sharing agreement gaps.	Information Assurance Manager	Management does not accept this recommendation. In the current resource climate, it is not feasible to increase resources within Information Assurance and in wider Divisions and Departments to service completion of ISAs. Information Assurance will however bring forward alternative proposals to facilitate demonstrable legislative compliance during 2024	30 September 2024




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS NEW DATE PROPOSED 31/12/2025</p> <p>Information Assurance has revised the information sharing risk captured on the Force Risk Register and developed new future controls following discussion with the Enterprise Risk Manager.</p> <p>A key future control is the use of a tool to map information sharing activities and work with the ICO in its sandbox to assure the product as a less resource-intensive product to demonstrate compliance. This will take some time to deliver, however work is in progress with Data Governance to identify and procure a suitable tool that will deliver a number of key products within CDO.</p> <p>A key risk control was delivered in August/September, when a standard framework sharing agreement was finalised with Local Authorities. Negotiations have started on a similar model for NHS Boards, with a partner group to begin in January 2025.</p> <p>Existing risk controls remain in place and in 2024 to date, a total of 45 ISAs have been completed with a further 46 awaiting signature. Partner signature of ISAs can take some time and are not within the control of Police Scotland, however delays are escalated to Business Area SPOCs and to Data Owner Groups for action (example included from Criminal Justice DOG - 5 December).</p> <p>Progress on new ISAs can be impacted by necessary amendments to existing arrangements prompted by partners. This can be on matters outwith the control of Police Scotland.</p> <p>Internally, the IA team has revised resource allocation and changed the workload of a member of staff to focus more on Information Sharing and related matters to address the impact of a current vacancy for which recruitment is ongoing</p>	Information Assurance Manager	31 Dec 25
<b>BDO UPDATE JANUARY 2025</b>		<b>STATUS</b>
<p>This recommendation is in the process of being implemented. Police Scotland had advised that Information Assurance has revised the information sharing risk captured on the Force Risk Register and developed new future controls. These include a tool to map information sharing activities and efforts to work with the ICO sandbox to assure the product as a less resource-intensive product to demonstrate compliance. Furthermore, a standard framework sharing agreement has been finalised with Local Authorities. Police Scotland have advised this recommendation will be fully implemented by 31/012/25.</p>		<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>Electronic Data Retention and iVPD - Training Materials</b>			<b>TYPE</b>
<p>It is important that staff are provided with effective guidance and training to ensure that they understand and effectively discharge their responsibilities in relation to iVPD.</p> <p>It was explained by management that iVPD modules 1 and 2 have required refresh to reflect the most recent version of the system, delivery method and terminology, for example in relation to UK GDPR. We also note that in line with Finding 5 there is an opportunity to synchronise training completion with Scope training records to ensure that training records are up to date.</p>			
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is an opportunity to refresh the iVPD training materials to ensure that they align with other sessions delivered within the organisation and to ensure that all references and guides are up to date to reflect the current version of the system.</p>			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend that management refresh the iVPD training materials, in particular modules 1 and 2, and introduce a process of reviewing the materials once major changes to the system or regulatory environment are made.</p>	DCI NRAC & AP Policy	<p>Management partially accepts the recommendation. Already on-going. Modules 1 and 2 currently under review with the intention to release a Moodle based, knowledge checked training package. All guidance material currently reviewed and amended in advance of system upgrades; however, this process will now incorporate wider training materials published on the intranet. Probationary officers receive iVPD training as part of their induction course which is regularly updated. Concern Hub staff receive bespoke training by LTD which is regularly updated to reflect system changes. The iVPD training database is currently reflects the live system. The standing iVPD Training sub-group chaired by NRAC provides appropriate governance.</p>	01 October 2024




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
Due to the lack of resources within NRAC and other risk-based priorities, this work remains on-going with limited progress. The lack of progress and the reasons for, have been fully briefed up within SCD Public Protection command. I would suggest a new realistic target date of 01 June 2025 is appropriate given the other priority areas of work NRAC are committed to. Revised Target 30/06/2025	Information Assurance Manager	30 Jun 25
BDO UPDATE JANUARY 2025		STATUS
This recommendation is to remain open. Police Scotland have advised that due to a lack of resources within NRAC and other risk-based priorities they wish to revise the target date to 30/06/25		<b>BEING IMPLEMENTED</b> 




# RECOMMENDATION STATUS

Biometrics - 6.1 Data Interchange Agreement			TYPE
<p>Section F1 of the Code of Practice (Appendix VI) requires that there is an agreed vision, purpose and objectives for partnership work involving biometric data or technologies that supports the delivery of national outcomes for Scotland.</p> <p>We identified that the Data Interchange Agreement between Police Scotland and the Home Office for the exchange of Criminal Justice DNA data (via the National DNA Database and Scottish Database) is out of date, being valid until February 2022.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that potential changes to the terms are not clearly captured and documented within the existing partnership agreement, and therefore management may not have visibility of the latest agreed terms.</p>			Low
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend Police Scotland liaise with the Home Office to agree Police Scotland and obtain an updated Data Interchange Agreement for the exchange of Criminal Justice DNA data between the Scottish and National Database.</p>	<p>BIOMETRIC DATA LEAD</p>	<p>Management accepts the recommendation. To be raised at relevant Home Office forum.</p>	<p>31 Oct 2024</p>




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>Based on the risk of this recommendation being Low it is proposed for closure. The Biometrics Data Lead liaised with the Home Office and the Metropolitan Police in October 2024 and were provided the same documents that were viewed by BDO during the audit (see 6.1.1) and therefore is the most current version on record. Police Scotland Information Assurance also confirms there is no more up-to-date version on record.</p> <p>This document is provided by the Home Office and therefore not the responsibility of Police Scotland. Police Scotland Information Assurance also confirms there is no more up-to-date version on record.</p> <p>To mitigate the risk that "there is a risk that potential changes to the terms are not clearly captured and documented within the existing partnership agreement, and therefore management may not have visibility of the latest agreed terms" the following supporting documents are provided as evidence:</p> <ul style="list-style-type: none"> <li>1- FINDS Internation DNA/FP Exchange Policy dated Oct 24</li> <li>2 - Prum Fingerprints DPIA Live Operation v2.2</li> <li>3 - Data Privacy Impact Assessment Prum - Version 5. August 2020 (1)</li> </ul>	BIOMETRIC DATA LEAD	31 Dec 2025
<b>BDO UPDATE JANUARY 2025</b>		<b>STATUS</b>
<p>Police Scotland have advised that it is not in their remit to update the Data Interchange Agreement as this document is owned by the Home Office; we have therefore marked this recommendation as superseded.</p>		<p><b>SUPERSEDED</b></p> 






# RECOMMENDATION STATUS

Core Financial Systems - 4.1 Manual Intervention Requirements - Automate Systems			TYPE
<p>It is important that there are suitable systems in place to allow key financial processes to take place with maximum efficiency and efficacy. Well-designed systems will allow controls to be applied with minimal requirement of manual intervention which can increase the risk of fraud or error.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>Where systems require excessive manual input, there is a higher risk of human error or fraud and therefore key controls may not be consistently complied with.</p>			<p>Low</p>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that SPA ensure that the manual nature of current systems is addressed, and consideration be given to opportunities to automate systems as part of the intended renewal of the corporate system.</p>	<p>Finance Quality Assurance Manager</p>	<p>EPF is the corporate programme which is looking at driving service ownership and system integration (elimination of manual processes). No further action required re strategic direction.</p> <p>The items highlighted above will be addressed via EPF. As an interim measure the bank account reconciliation will be automated in the financials.</p>	<p>31/12/2024</p>




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>There have been some delays in this project to date - most recently with ABS having failed two penetration tests. A third penetration test is scheduled for 09/12/2024. Depending on its success, the project will either go down a 'fast-track' UAT and go-live implementation route, with a target date in February 2025, or a 'standard' UAT and implementation with a target date in June-July 2025. It has been indicated that the more likely route that will be taken is the June-July target, and consequently the target date has been revised to reflect this.</p>	Finance Quality Assurance Manager	31 Jul 25
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is to remain open. Police Scotland advised there has been delays in their project due to failed penetration tests. A further penetration test has been scheduled and therefore, the target date has been delayed to the 31/07/25</p>		<p>BEING IMPLEMENTED</p> 

# STATUS OF FORENSIC SERVICES RECOMMENDATIONS




# RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSIC SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that in coordination with the Police Scotland Business Continuity team, training for staff identified as part of the Business Continuity Management Response structure is undertaken to ensure that role holders are aware of key Business Continuity information, their roles and responsibilities and how to manage Business Continuity within their function. Further to this, the training should be refreshed on a regular basis. We also recommend that as part of onboarding for any staff newly assigned Business Continuity responsibilities that they undertake the training.	Head of Forensic Infrastructure & Support	Forensic Services will engage with Police Scotland Business Continuity Team to scope training available and schedule a programme for relevant staff.	30/06/2022
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>At the moment there is no BCP training scheduled by Police Scotland BCP team. (DOC 20250106 PS BCP training - shows blank training calendar). We can only book these when available.</p> <p>Current training is by reading and understanding the SOP FS-XF-0054 by FS management staff. To date there are 4 staff of 117 who have not read and acknowledged the document. 1 is long term absent and 1 started just prior to the festive period. Therefore, &gt;98% of managers have acknowledged this document, as required by their role. (XLS 20250106 FS-XF-0054 acknowledgements - shows all staff records, including distribution to new start).</p> <p>In lieu of Police Scotland BCP training and to support the FS SOP, a new BCP awareness training slide pack has been created based on a Police Scotland version and this will be distributed to management staff, with an annual requirement to read and acknowledge. (PPT 20250106 FS BC Management).</p>		Head of Forensic Infrastructure & Support	31 Mar 25




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is in progress. BDO received evidence showing that &gt;98% of managers read and acknowledged the SOP training. This recommendation will be fully implemented once we have seen evidence that the training pack developed by Forensic Services has been rolled out and completed by relevant staff.</p>	<p><b>BEING IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>With repeat incidents of missing files, and the wider system and process issues identified above, management should identify how best to perform a reconciliation of physical casefiles across all sites to confirm the accuracy of current records and to allow for identification and then investigation of any missing files. This will be a necessary action in any case to create an accurate inventory of casefiles.</p> <p>A key element of the successful operation of processes is to create a single way of working that contributes to the creation of a single national record of physical casefiles. This should include a master record of all files being created and maintained with supporting processes and solutions to allow for tracking and tracing of the movement of files, especially those taken offsite - whether that be to another Forensic Services site, being taken offsite by a member of staff or being sent to a partner organisation.</p> <p>The process of having localised (site and team based) processes and spreadsheets should be minimised.</p>	Head of Forensic Infrastructure & Support	Forensics Services handles approximately 42,000 case files per annum and has a very low incident rate. To undertake a full reconciliation of all casefiles would be resource intensive, disproportionate to the risk and would not demonstrate Best Value. Management is focused on driving improvements going forward through developments with RFID tagging and Core Operating Systems (COS) project.	30/06/2024




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Please note that this recommendation was not accepted by Forensic Services.</p> <p>No agreement was reached with the auditors to implement any corrective or preventive action.</p> <p>Taking an average number of casefiles as 42k, FS had 3 incidences of misplaced casefiles. This is &lt; 0.01% of casefiles. Of these, all files were subsequently found.</p> <p>Where necessary, dip sampling of further files is conducted as an effectiveness measure to confirm no further files have been misplaced.</p>	Head of Forensic Infrastructure & Support	N/A
BDO UPDATE JANUARY 2025		STATUS
Forensic Services have highlighted that they did not agree to the original recommendation made and that the recommended action would not be practical or proportionate to implement, they have therefore requested that ARAC approve the removal of this recommendation from future follow up.		<b>NOT IMPLEMENTED</b> 




# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - DATA SECURITY</b>			<b>TYPE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
<b>PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We also recommend that investigations into missing casefiles are completed in a more effective and efficient manner. There should also be regular reporting through Information Management channels of the number of missing casefiles, their current status, outcome, and any planned improvement actions.	Head of Forensic Infrastructure & Support	Forensics will seek to ensure that if there are missing casefiles that investigations are closed in a timely manner.	31/10/2023
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>3 x examples of NC process being performed:</p> <p>NC 13903 - Non-Conformance Details with Actions</p> <p>NC 14515 - Non-Conformance Details with Actions</p> <p>NC 14817 - Non-Conformance Details with Actions</p> <p>SOPs FS-QUA-0005 and FS-QUA-0028 included for reference.</p> <p>Evidence to show that the time to close out of all Information Security incidents, not just those involving casefiles has improved since the time of the audit Dec 2022-May 2023, see Info Sec average days to close out.</p>		Head of Forensic Infrastructure & Support	31 Mar 25







# RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation remains open. Whilst we have been provided with evidence of the non-conformance process being followed, we have yet to receive evidence of a reporting process which includes the number of missing casefiles, their current status, outcome and any planned improvement actions.</p>	<p><b>BEING IMPLEMENTED</b></p> 



# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - DATA SECURITY</b>			<b>TYPE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
<b>PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
We recommend that a formal schedule of awareness raising activities on secure management and handling of physical casefiles is developed and implemented. This should be achieved through activities such as regular email reminders, seminars and/or workshops, as well as posters highlighting to staff the importance of compliance with procedures.	Head of Forensic Infrastructure & Support	We will work with our colleagues at SPA Information Management to introduce a workshop and learning experience which will cover the handling of case files. We will also introduce frequent reminders to all staff at Forensic Services covering this subject.	31/10/2023
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
SPA Info. Man. Training materials provided as DOC 20250107 SPA Information Security - Data Protection. This includes the responsibility for records. Records includes case files and any associated material.		Head of Forensic Infrastructure & Support	31 Dec 2024
Evidence of completion rates provided as XLS 20250107 SPA Info Man training overdue. Around 2% outstanding. Has previously been submitted in July 2024. No further evidence required.			
<b>BDO UPDATE JANUARY 2025</b>			<b>STATUS</b>
This recommendation remains in the process of being implemented. Forensics Services re-issued BDO with Information Security / Data Protection training materials stating that 'Record Management' includes physical case files and any associated materials. It is of BDO's opinion that of the seven bullet points provided, only one makes an explicit mention of physical case files. Moreover, this point ends with stating that the user should contact Information Management for more guidance.			BEING IMPLEMENTED 
This recommendation will be marked as complete once we have been provided with evidence that awareness raising activities around the handling of physical casefiles have taken place, whether that be formal training, email reminders, posters, workshops etc.			




# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - BIOMETRICS</b>			<b>TYPE</b>
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use DESIGN and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes. Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner). Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>We recommend a strategy is developed for the management of biometric data jointly between both SPA Forensic Services and Police Scotland. The strategy should have sufficient breadth in its scope, extending to physical biometric samples, records derived from samples and biometric technologies as a minimum. The strategy should take a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. The strategy should clearly define the key strategic priorities for the management of biometric data across the relevant period and explain how these priorities will contribute to wider outcomes, such as the National Outcomes for Scotland, and the Strategic Police Priorities for Scotland. Each strategic priority should identify actions which will be taken to achieve these priorities and define the indicators which will be assessed to measure the achievement of those priorities. The strategy should be subject to review on a regular basis and published internally and externally.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted. Overarching Biometrics Strategy to be developed in partnership with Police Scotland with the support of the Police Scotland Strategy and Innovation Team Leading to separate Organisational Strategies and Policies aligned with the different governance arrangements.</p>	<p>End of Quarter 2 2024/25</p>




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Quarter 4 2024/25</p>
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>		<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A1(a) of the Code of Practice (Appendix VI) requires that strategies, standard operating procedures and policies are in place for the acquisition, retention, use DESIGN and destruction of biometric data and samples, and are regularly reviewed. Section A1(b) (Appendix VI) requires that the outcomes whether for verification, identification, or elimination purposes are clearly articulated in key policy documents and demonstrate a contribution to national priorities and outcomes. Our discussions with management identified that there is no overarching Strategy or Policy document governing the acquisition, retention, use and destruction of biometric data and samples across both Police Scotland and SPA Forensic Services. We note the SPA Forensic Services Strategy does mention biometric data within two of the four intended strategic outcomes, however, this is in the wider context (eg, in terms of integrating the new code of practice and welcoming scrutiny from the Scottish Biometrics Commissioner). Further, our reviews of the Biometrics SOP (as a biometrics key document) identified that it did not clearly articulate the intended contribution to national priorities and outcomes. While the Biometrics SOP does make clear the intended outcomes at the operational level, there is no overarching document which governs how the management of biometric data should facilitate the achievement of national outcomes and priorities</p>			<p>DESIGN</p> 
<p><b>IMPLICATION</b></p> <p>In the absence of a governing policy, there is a risk of insufficient oversight and awareness of key responsibilities and/or of the regulatory framework and compliance requirements, which could lead to instances of non-compliance. Where a biometric strategy has not been defined and published, there is a risk that the management of biometric data does not contribute to organisational strategic aims and priorities, or to the national priorities and outcomes for Scotland.</p>			<p>SIGNIFICANCE</p> <p>MEDIUM</p>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend a dedicated policy is developed which governs the acquisition, use, retention and destruction of biometric data jointly across both Police Scotland and SPA Forensic Services. The policy should clearly set out the regulatory environment for biometric data, including the relevant legislation, codes of practice and any other compliance frameworks. The policy should clearly define each of Police Scotland and SPA Forensic Service's separate and joint responsibilities in respect of the management of biometric data and technologies. The policy should reference all supporting procedures (such as the Biometrics and the Records Retention SOPs) as relevant and note where staff can access these. The policy should be subject to re-review on a regular basis (eg, every three years or earlier where required by change in legislation or other material change).</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Biometrics Policy to be developed in conjunction with Police Scotland in line with the overarching strategy in recommendation 1. Where applicable leading to separate policies taking cognisance of the different governance arrangements.</p>	<p>End of Quarter 2 2024/25</p>




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>	FS Chief Operating Officer/FS Biometrics Lead	End of Quarter4 2024/25
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>		<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A4 of the Code of Practice (Appendix VI) requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. EFFECTIVENESS Section A7 of the Code of Practice (Appendix VI) requires that performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes. Our review of quarterly performance reporting to the SPA Forensic Services Committee identified that reports included various Key Performance Indicators by category (eg Biology, Volume Crime, Drugs, Fingerprints, Toxicology, etc) monitoring compliance to timescales for delivery of forensic analysis under the crime scene to court room framework. However, the current reporting arrangements do not clearly articulate how the KPIs reported link to any strategic priorities or outcomes. We also identified there is an opportunity to improve performance reporting by including best value considerations and clarifying how reporting links into the overall approach to risk management and continuous improvement.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that achievement of the strategic priorities and outcomes is not regularly assessed in relation to biometric data, and therefore, that issues preventing the achievement of these priorities may not be identified and remediated in good time. Without clear linkage of performance indicators to strategic priorities, there is also a risk that there may be gaps where compliance or performance is not sufficiently monitored at present. Lastly, there is a risk of missed opportunities or failure to obtain best value in relation to biometric data and technologies where this is not considered in performance management practices.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend clear, measurable, effectiveness and efficiency KPIs are defined which directly link to management's strategic priorities for biometric data, to monitor the progress with which priorities have been achieved. These indicators should be clearly documented in the biometric strategy, as recommended at Finding 1, and should be incorporated into existing performance reporting.</p>	FS Chief Operating Officer/FS Biometrics Lead	<p>Recommendation accepted</p> <p>To be included in the Joint Strategy work outlined in Finding 1 Recommendation 1 Include in next version of FS Performance Framework when appropriate.</p>	End of Q2 2024/2025 Target end of Q3 2045/2025
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>This finding is dependant on the strategy.</p> <p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>		FS Chief Operating Officer/FS Biometrics Lead	End of Q4 2024/2025



## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>	<p><b>NOT IMPLEMENTED</b></p> 






# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section A4 of the Code of Practice (Appendix VI) requires that there are clear indicators of effectiveness and efficiency linked to strategic priorities and outcomes. EFFECTIVENESS Section A7 of the Code of Practice (Appendix VI) requires that performance management enables the demonstration of quality of service and best value, linking effectively with risk management and continuous improvement processes. Our review of quarterly performance reporting to the SPA Forensic Services Committee identified that reports included various Key Performance Indicators by category (eg Biology, Volume Crime, Drugs, Fingerprints, Toxicology, etc) monitoring compliance to timescales for delivery of forensic analysis under the crime scene to court room framework. However, the current reporting arrangements do not clearly articulate how the KPIs reported link to any strategic priorities or outcomes. We also identified there is an opportunity to improve performance reporting by including best value considerations and clarifying how reporting links into the overall approach to risk management and continuous improvement.</p>			DESIGN 
<p><b>IMPLICATION</b></p> <p>There is a risk that achievement of the strategic priorities and outcomes is not regularly assessed in relation to biometric data, and therefore, that issues preventing the achievement of these priorities may not be identified and remediated in good time. Without clear linkage of performance indicators to strategic priorities, there is also a risk that there may be gaps where compliance or performance is not sufficiently monitored at present. Lastly, there is a risk of missed opportunities or failure to obtain best value in relation to biometric data and technologies where this is not considered in performance management practices.</p>			SIGNIFICANCE  MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend management liaise with the Scottish Biometrics Commissioner in regard to best value considerations in the management of biometric data, including, the approach to ensuring this is effectively demonstrated within inherent strategies, biometric risk reporting, policies and performance reports.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted Outline plan to be built from the regular engagement sessions with the Scottish Biometrics Commissioner's Office and incorporated into the SPA FS Best Value Assessment Plan</p>	<p>Outline plan for end of Q1 2024/2025</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>This finding is dependant on the strategy.</p> <p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>		<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q4 2024/2025</p>




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>	<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section C5(a) of the Code of Practice (Appendix VI) requires that engagement with the public, partners and stakeholders is an integral part of planning and DESIGN improving services. Section C5(b) (Appendix VI) requires that information on biometric data is available in ways that meet community needs and preferences. Section B1(a) of the Code of Practice (Appendix VI) requires that Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated. Section B7 of the Code of Practice (Appendix VI) requires performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders, and that this is used to facilitate continuous improvement. Our discussions with management identified the following exception and areas for improvement in relation to the above sections of the code of practice:</p> <ul style="list-style-type: none"> <li>• It was noted there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public (and other external stakeholders) as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served.</li> <li>• Neither Police Scotland nor SPA Forensic Services have a documented biometric data strategy in place</li> <li>• There is a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is therefore an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway.</li> </ul>			DESIGN 
<p><b>IMPLICATION</b></p> <p>Where there is a lack of effective engagement and consultation with the public and wider community on services relating to biometric data, there is a risk that the needs of external stakeholders are not met. This could prevent adherence with key ethical principles of the Code of Practice including enhancing public safety and public good, respect for the human rights of individuals and groups, and promoting equality. There is also risk that the public does not have a sufficient understanding or awareness of how biometric data is managed in a way that contributes to the strategic priorities of Police Scotland and SPA Forensic Services, and wider national outcomes for Scotland, or the extent to which priorities and outcomes are being achieved and expected timeframes.</p>			SIGNIFICANCE  MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend management agree and define a suitable strategy for regular engagement with the public, communities and other external stakeholders, as part of the planning of services relating to biometric data. This approach should be set out within the biometric strategy, in Finding 1, including the frequency and mode of engagement. SPA Forensic Services and Police Scotland could also consider liaising with the Scottish Biometrics Commissioner to agree effective and proportionate approaches to increase public engagement and establish robust channels to facilitate effective communication.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation Accepted Engagement section to be incorporated into the Strategy Development as per Recommendation 1 Finding 1</p>	<p>End of Q2 2024/2025</p>




## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>	FS Chief Operating Officer/FS Biometrics Lead	End of Q4 2024/2025
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>		<b>NOT IMPLEMENTED</b> 




# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section C5(a) of the Code of Practice (Appendix VI) requires that engagement with the public, partners and stakeholders is an integral part of planning and DESIGN improving services. Section C5(b) (Appendix VI) requires that information on biometric data is available in ways that meet community needs and preferences. Section B1(a) of the Code of Practice (Appendix VI) requires that Criminal Justice and/or Forensic Science strategies for biometric data are clearly communicated. Section B7 of the Code of Practice (Appendix VI) requires performance and delivery against outcomes are reported to relevant staff, partners, the public and stakeholders, and that this is used to facilitate continuous improvement.</p> <p>Our discussions with management identified the following exception and areas for improvement in relation to the above sections of the code of practice:</p> <ul style="list-style-type: none"> <li>• It was noted there is a lack of public and community engagement in the planning of services and there is scope to increase the level of engagement with the public (and other external stakeholders) as part of the planning for services relating to the acquisition, use, retention and destruction of biometric data, and to ensure that information on biometric data is made available in ways that best meet the needs of the communities being served.</li> <li>• Neither Police Scotland nor SPA Forensic Services have a documented biometric data strategy in place.</li> <li>• There is a gap in relation to public reporting on performance against the intended outcomes relating to biometric data. There is therefore an opportunity to implement public reporting and ensure this data is used to facilitate continuous improvement, in addition to the enhanced reporting on biometric statistics and analysis already underway.</li> </ul>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>Where there is a lack of effective engagement and consultation with the public and wider community on services relating to biometric data, there is a risk that the needs of external stakeholders are not met. This could prevent adherence with key ethical principles of the Code of Practice including enhancing public safety and public good, respect for the human rights of individuals and groups, and promoting equality. There is also risk that the public does not have a sufficient understanding or awareness of how biometric data is managed in a way that contributes to the strategic priorities of Police Scotland and SPA Forensic Services, and wider national outcomes for Scotland, or the extent to which priorities and outcomes are being achieved and expected timeframes.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Following the development of a biometric strategy which outlines the strategic priorities and how performance against these priorities will be achieved, measured, and monitored, we recommend performance reporting against the desired outcomes is published on a regular basis. Management should consider how performance reporting can be shared with the public in a way that is most meaningful and accessible to enhance public understanding and awareness.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation Accepted</p> <p>Following on from the Strategy and Policy Development in Finding 1, identify Performance Reporting and include in a future version of the FS Performance Framework</p>	<p>End of Q2 2024/2025</p>




# RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>This finding is dependant on the strategy.</p> <p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q4 2045/2025</p>
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>		<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

<b>FORENSIC SERVICES - BIOMETRICS</b>			<b>TYPE</b>
<p>Section D3 of the Code of Practice (Appendix VI) requires that effective communication and engagement strategies are in place that meet the needs of staff and EFFECTIVENESS keep them informed and involved. Section D4 (Appendix VI) requires that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised. Section D5 (Appendix VI) requires people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team. Our discussions with management identified that there has been a lack of a clear engagement strategy or communication with staff to keep them better informed of biometric data policy, the code of practice and related developments, and that this is an area which could be improved. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.</p>			<p>DESIGN</p> 
<b>IMPLICATION</b>			<b>SIGNIFICANCE</b>
<p>There is a risk that staff involved in the management of biometric data may not be sufficiently aware of, or understand the new Code of Practice, or other key developments relating to the management of biometric data, and therefore may not adhere to required practice.</p>			MEDIUM
<b>BDO'S ORIGINAL RECOMMENDATIONS</b>	<b>ACTION OWNER</b>	<b>MANAGEMENT RESPONSE</b>	<b>COMPLETION DATE</b>
<p>As recommended per Finding 1, a biometric strategy should be developed which takes a joined up, end to end view of the acquisition, use, retention, and destruction of biometric data across both Police Scotland and SPA Forensic Services. In addition, this should also set out the staff engagement strategy for biometric data. The strategy should identify the key staff bodies for engagement and outline the channels through which staff will receive effective communication, and the regularity of any such communication and engagement. The strategy should also highlight the training that staff will</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted Staff Engagement section to be incorporated into the Strategy Development as per Recommendation 1 Finding 1.</p>	<p>End of Q2 2024/2025</p>
<b>MANAGEMENT UPDATE</b>		<b>ACTION OWNER</b>	<b>COMPLETION DATE</b>
<p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>		<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q4 2024/2025</p>




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>	<p><b>NOT IMPLEMENTED</b></p> 






# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section D3 of the Code of Practice (Appendix VI) requires that effective communication and engagement strategies are in place that meet the needs of staff and EFFECTIVENESS keep them informed and involved. Section D4 (Appendix VI) requires that people acquiring, retaining, using, or destroying biometric data understand the outcomes and priorities they are working towards, and their contributions are valued and recognised. Section D5 (Appendix VI) requires people are encouraged to share information, knowledge and good practice and are involved in reviewing and improving the organisation while working together as a team. Our discussions with management identified that there has been a lack of a clear engagement strategy or communication with staff to keep them better informed of biometric data policy, the code of practice and related developments, and that this is an area which could be improved. There is also an opportunity to further encourage the sharing of knowledge and good practice across the organisation.</p>			<p>DESIGN</p> 
<p>IMPLICATION</p> <p>There is a risk that staff involved in the management of biometric data may not be sufficiently aware of, or understand the new Code of Practice, or other key developments relating to the management of biometric data, and therefore may not adhere to required practice.</p>			<p>SIGNIFICANCE</p> <p>MEDIUM</p>
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that management deliver awareness training to all key staff on the biometrics Code of Practice, what it means for their role in practice, and any other relevant developments arising from the Scottish Biometrics Commissioners Act (2020). Attendance at this training session should be monitored and recorded.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted To be incorporated into the Strategy Development as per Recommendation 1 Finding 1 FS Awareness Training and newsletter to be developed via the FS Biometrics Working Group for FS Staff.</p>	<p>End of Q2 2024/2025</p>
MANAGEMENT UPDATE		ACTION OWNER	COMPLETION DATE
<p>This finding is dependant on the strategy. Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed. An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>		<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>End of Q4 2024/2025</p>




## RECOMMENDATION STATUS

BDO UPDATE JANUARY 2025	STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>	<p><b>NOT IMPLEMENTED</b></p> 




# RECOMMENDATION STATUS

FORENSIC SERVICES - BIOMETRICS			TYPE
<p>Section F2 and F3 of the Code of Practice (Appendix VI) require that strategic partnership arrangements for the exchange of biometric data for policing and criminal EFFECTIVENESS justice purposes within Scotland, and with other UK and international jurisdictions, prioritise and manage shared opportunities and risks. Section F4 (Appendix VI) requires that the nature and extent of financial investment in shared UK biometric databases maintained for policing and criminal justice processes is understood and supports the delivery of policing priorities, justice priorities and/or national outcomes for Scotland. Lastly, Section F6 (Appendix VI) requires that partnership exchange of biometric data supports effective service delivery and outcomes for communities and that the impact and outcome of partnership activity is measured and understood.</p> <p>While individual agreements are in place which outline the strategic partnerships for the exchange of DNA and fingerprint biometric data within Scotland, and with other UK and international jurisdictions, there is no overarching policy or strategy governing these arrangements. It may be beneficial to develop clear guidance on the role of strategic partnerships in the sharing of biometric data. Such a policy could help to more clearly define the shared opportunities and risks, and how these will be prioritised and managed. A wider strategy or policy on strategic partnerships would also help to clearly identify each partnership, its overall purpose, the governance and reporting channels relating to each, the arrangements for monitoring the success of these partnerships, and the role strategic partnerships are expected to play in delivering positive outcomes for communities. This would also ensure the nature and extent of financial investment in shared UK biometric databases for policing and criminal justice is understood, including how this investment supports the delivery of policing and justice priorities, and of the national outcomes for Scotland.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that management is not sufficiently clear on the role partnerships play in achieving the strategic priorities on biometric data, or how achievement through partnerships is accurately measured and monitored. There may also be a lack of visibility of other factors such as the shared opportunities, shared risks, extent of financial investment in shared databases, which could reduce the quality of decision making in relation to shared biometric data and technologies.</p>			LOW
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend the role of strategic partnerships is formally considered and defined as part of an overarching biometric strategy (as recommended at Finding 1). The strategy for data sharing partnerships should identify key partners, what data is shared, the overall purpose of the data sharing, financial investment in shared databases (and how each agreement and associated investment is expected to contribute to service quality/community or public good/the strategic priorities for the management of biometric data) and the governance and reporting channels of each partnership.</p>	<p>FS Chief Operating Officer/FS Biometrics Lead</p>	<p>Recommendation accepted Strategic Partnerships section to be incorporated into the Strategy Development as per Recommendation 1 Finding.</p>	<p>End of Q2 2024/2025 End of Q4 2023/2024</p>








## RECOMMENDATION STATUS

MANAGEMENT UPDATE	ACTION OWNER	COMPLETION DATE
<p>Due to the planned changes to the Police Scotland operating model under Operation Evolve, timescales for the drafting, agreement and sign off of the Joint Biometric strategy has been delayed.</p> <p>An email from the Senior Management Team rep, Helen Haworth is provided as evidence of the change in expected delivery. (EML 20250107 Joint Biometrics strategy document [OFFICIAL_ POLICE AND PARTNERS])</p>	FS Chief Operating Officer/FS Biometrics Lead	End of Q4 2023/2024
BDO UPDATE JANUARY 2025		STATUS
<p>This recommendation is to remain open. BDO have been informed that the implementation of the recommendation was delayed due to changes to Police Scotland's operating model which has subsequently postponed the timescales for the drafting, agreement and approval of the Joint Biometric strategy. BDO has received evidence in the form of an email from Forensic Services Head of Function confirming this.</p>		<b>NOT IMPLEMENTED</b> 



## APPENDIX II: DEFINITIONS

RECOMMENDATION STATUS	MEANING
	Fully Implemented
	Being Implemented
	Not Implemented
	Could not be tested at the time of the audit
	Superseded

### BDO RECOMMENDATION SIGNIFICANCE

<b>HIGH</b>	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
<b>MEDIUM</b>	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
<b>LOW</b>	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
<b>ADVISORY</b>	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



## APPENDIX II: DEFINITIONS

### PREVIOUS INTERNAL AUDITOR FORENSICS RECOMMENDATION SIGNIFICANCE

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



## APPENDIX III: COLLEAGUES INTERVIEWED

### COLLEAGUES INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

Audit Manager

Audit Management Officer

FOR MORE INFORMATION:

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