SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Agenda Item 3.1

Meeting	Audit, Risk and Assurance Committee
Date	15 August 2024
Location	Virtual
Title of Paper	Internal audit report
Presented By	John McNellis Head of Finance, Audit and Risk Claire Robertson, BDO
Recommendation to Members	**For discussion**
Appendix Attached	Yes – Appendix A – Your Leadership Matters (YLM)

PURPOSE

To present the Audit, Risk and Assurance Committee (ARAC) with Your Leadership Matters (YLM) internal audit report from the 2024/25 internal audit plan.

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. The Internal Audit plan for 2024/25 was approved by the ARAC in February 2024.

1.2. Your Leadership Matters (YLM) – Internal Audit undertakes a review of YLM programme to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design of Phase 2 the YLM programme, including evaluation methodology and strategies for creating sustainable leaders.

2 FURTHER DETAIL

YLM (Appendix A)

a. Background:

- Your Leadership Matters (YLM) is a programme that aims to improve leadership skills across Police Scotland, Scottish Police Authority (SPA) and Forensics Services (FS).

- This includes first level leaders (Sergeants, Inspectors, staff grades 4-7), mid-level leaders (Chief inspectors and staff grades 8-10) and senior level leaders (Superintendents and above and staff grades 11-14) who have people line management responsibility.

- The purpose of this review is to provide assurance over the design of the key controls in the Your Leadership Matters training programme in the following areas:
  - ➢ Clarity of purpose, objectives and anticipated benefits
  - ➢ Methodology of evaluation
  - ➢ Alignment with wider strategies and action plans
  - ➢ Governance and monitoring
  - ➢ Forward thinking

b. Internal Audit Findings:

- BDO was able to provide **moderate assurance** over the design and operational effectiveness of the organisation's YLM programme.

- The audit has revealed that YLM has a strong foundation in the three core leadership behaviours, which are well-integrated into the programme's content and delivery.

- The leadership and talent team has demonstrated good practice by developing a comprehensive business case, detailing the financial and time resources required for the programme's execution. There has been collaboration with EY to ensure internal capability building. The programme's

design, which tailors training to different management levels and the use of virtual summits alongside in-person consolidation, is an innovative way to facilitate wide-reaching and inclusive leadership development.

- The audit has identified several areas for improvement:
  - ➢ Limited Consultation and representation
  - ➢ Alignment with Policing Together and other strategies
  - ➢ Evaluation Methodology
  - ➢ Resource constraints
  - ➢ Governance arrangements
  - ➢ Sustainability of leadership development
- The YLM programme exhibits several strengths, however there is need for improved stakeholder engagement, a robust plan around evaluation, clear plans to address resource constraints, and solidified plans around the sustainability of leadership development initiatives.

c. Summary of Findings of the Report:

SUMMARY OF FINDINGS		# OF AGREED ACTIONS
High	0	0
Medium	6	7
Low	0	0
TOTAL NUMBER OF FINDINGS: 6		

d. SPA Considerations:
- The SPA welcomes the positive findings and moderate level of assurance provided on both design and effectiveness of the programme.
- Whilst areas for improvement have been identified it is also positive that the majority (six from seven) are expected to be complete in September 2024.

3   FINANCIAL IMPLICATIONS

3.1   The cost of providing the internal audit service is included in the 2024/25 budget. The completion of some internal audit recommendations may have financial implications which are outlined in the report.

4   PERSONNEL IMPLICATIONS

4.1   There are no specific personnel implications associated with this paper, however, the subject matter of this reviews (a key training and development course) is expected to have a positive outcome on Officers and staff.

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 internet 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 report on YLM.

SCOTTISH POLICE AUTHORITY AND
POLICE SCOTLAND

YOUR LEADERSHIP
MATTERS (YLM)

INTERNAL AUDIT REPORT

JULY 2024

LEVEL OF ASSURANCE:	
DESIGN	Moderate
EFFECTIVENESS	Moderate

CONTENTS

RESTRICTIONS OF USE

DISTRIBUTION LIST	
FOR ACTION	Director of People and Development
	Head of Workforce Governance SPA
FOR INFORMATION	Governance, Audit and Assurance

REPORT STATUS	
IA DELIVERY TEAM:	Henry Newman
	Bennet Le Riche
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Executive Summary

Level of assurance: (see appendix	for definitions)	
Design	Moderate	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Moderate	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

Summary of findings (see appendix xx)		# of agreed actions
H	0	
M	6	7
L	0	
Total number of findings: 6		

Background & Scope

In 2021, EY was commissioned to provide a senior leadership programme for the 'Top 250' senior leaders within Police Scotland (Phase 1). Building on this, it was decided to roll out Phase 2 to the next levels of leaders across the organisation, with the help of EY, after considering learning from Phase 1 based on feedback and stakeholder engagement.

Phase 2 focuses on first level and mid-level leaders and is planned to complete by June 2025. EY will have almost fully transitioned away from the programme by end of July 2024.

Following the transition, Police Scotland's L&T team will independently execute delivery of the programme.

Police Scotland has responsibility for advancing leadership development across the organisation. At the time of the audit, there is a meeting scheduled to review EY's recommendations, which suggests that further progress on these recommendations is expected following this meeting. Additionally, the Head of L&T noted that the Leadership and Talent team within Police Scotland will also be contributing their own options and recommendations, demonstrating the internal expertise and capability within the organisation.

Through the recently approved People Strategy 2024-27, Police Scotland commits to cultivating a learning culture, using feedback to improve services, and ensuring that skills and knowledge from training are applied effectively. It will focus on outcome-driven learning and evaluate the impact of training on service improvement. The strategy promises a supportive and inspiring learning environment, with a move towards blended learning and better national coverage to increase learning opportunities. Additionally, it will consider how learning technologies can be leveraged to meet individual and organisational needs. One of the ambitions of the Strategic Workforce Plan 2024-27 is having a leadership offering that supports leaders to deliver the future.

Purpose

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design of Phase 2 the YLM programme, including evaluation methodology and strategies for creating sustainable leaders.

Executive Summary

Summary of Findings

▶ **Limited Consultation and representation** - There was limited inclusion of the Scottish Police Authority (SPA) and Forensic Services (FS) in the consultation and design process of Phase 2 of the YLM programme. This could result in reduced effectiveness of the programme, and a missed opportunity for comprehensive organisational improvement.

▶ **Alignment with Policing Together and other strategies -** The audit identified inconsistency in the links between the YLM programme and wider organisational strategies and how these are articulated and communicated within various documents and presentations. The lack of clarity could lead to confusion regarding cross-dependencies and potentially hinder the achievement of objectives.

▶ **Evaluation Methodology** – The key issue is the absence of a formally defined and approved evaluation methodology for the YLM programme within Police Scotland. This lack of a structured approach hinders the ability to measure the programme's impact effectively, particularly in terms of whether leaders are demonstrating the three targeted leadership behaviours.

▶ **Resource constraints** – The primary issue identified is the limited capacity within the L&T team and supporting teams, such as Insights, to effectively deliver aspects of a programme. This is in context of other learning and development projects managed by the teams. Additionally, as the handover process with EY is completed, there are concerns about the sufficiency of staff to facilitate sessions.

▶ **Governance arrangements -** There is ambiguity in the roles and responsibilities of the YLM Steering Group and the YLM Strategic Reference Groups (SRG), with overlapping functions outlined in their terms of reference, which could create confusion regarding the distinct responsibilities of each group.

▶ **Sustainability of leadership development** - While there is recognition of the importance of leadership development, as evidenced by the People Strategy 2024-27 and the Strategic Workforce Plan 2024-27, there are concerns regarding the actual implementation and sustainability of these plans. The absence of detailed timelines, resourcing plans, and a clear connection between YLM and the broader leadership support mechanisms indicate potential risks in achieving the desired outcomes.

Executive Summary

Summary of Good practice

▶ The foundation of the YLM programme are the three behaviours that Police Scotland wish to embed in its leaders. There has been consistent messaging around what these behaviours encompass, and the areas of focus highlighted in the YVM survey have been weaved into the learning outcomes. The leadership and talent team have developed a business case that details the cost of running the programme, it also contains information on the anticipated time resources that will be required by staff in the organisation. Costs are broken down by year and cover the cost of running the programme both with EY and as a legacy product.

▶ We noted that training was tailored for leaders in different levels. For example, for MLLs the training included a "5 paradoxes of leadership" model during the launch event, which aimed to addresses the complex decision-making and strategic thinking required at their level of leadership. On the other hand, FLLs were introduced to a "growth mindset model," which is designed to foster adaptability and continuous learning, skills that are crucial for leaders who are closer to the operational aspects of the organisation.

▶ There has been detailed consideration of appropriate mode of delivery. The programme is delivered as virtual summits which ensures staff from across the organisation can attend without having to travel. The events also involve group activities through breakout rooms to encourage collaboration. Consolidation sessions are held in-person at the discretion of local divisional offices, which allows each division to assess participation levels and preferences.

▶ There has been ongoing collaboration with EY to review and refine the future direction of YLM. EY has conducted Train-the-trainer (TTT) sessions with an aim to upskill PS L&T team to be able to independently deliver content of the programme. The YLM Playbook that was finalised at the time of the audit highlights the story of YLM and suggests actions that can be taken to further embed the behaviours. It is still early to assess the effectiveness of the approach and impact this has had on the organisation.

Conclusion

The audit has revealed that YLM has a strong foundation in the three core leadership behaviours, which are well-integrated into the programme's content and delivery. The leadership and talent team has demonstrated good practice by developing a comprehensive business case, detailing the financial and time resources required for the programme's execution. There has been collaboration with EY to ensure internal capability building. The programme's design, which tailors training to different management levels and the use of virtual summits alongside in-person consolidation, is an innovative way to facilitate wide-reaching and inclusive leadership development.

PS' Parliament and Government Liaison Team confirmed that they have no record of any direct reporting to Scottish Government within the last 12 months, or any requirement to do so under the terms of Reform grant approval.

However, the audit has identified several areas for improvement. The limited consultation with key stakeholders and inconsistencies in aligning the YLM programme with broader organisational strategies could impact the programme's effectiveness and achievement of strategic objectives. The absence of a formal plan around evaluation is a significant gap that needs to be filled to measure the programme's impact accurately. Governance arrangements need clarification to prevent overlap and confusion.

While there is recognition of the importance of leadership development in strategic documents, the audit raises concerns about the actual implementation and sustainability of these plans.

The YLM programme exhibits several strengths, however there is need for improved stakeholder engagement, a robust plan around evaluation, clear plans to address resource constraints, and solidified plans around the sustainability of leadership development initiatives. In light of the above, we have provided moderate assurance over the design and moderate assurance over operational effectiveness in place.

Detailed Findings

Detailed Findings

Risk: The Objectives and approach of the YLM programme does not address leadership behaviours and meet the varying needs of leaders across the organisation

Finding 1 – Limitations in consultation and representation	Type
Consultation As per the Business Justification Case (BJC) for Phase 2 of YLM, this phase is a continuation of Phase 1 and therefore, the same strategic narrative is applied. Phase 1 was designed to address gaps identified by HMICS as well as areas of improvement highlighted by the Your Voice Matters 2021 survey. As part of finalising the design of Phase 2 of YLM, stakeholder engagement groups (called 'Operational Groups') were consulted between March – May 2023 and feedback was sought on content, relevance, barriers and changes, and input was sought for examples to include in the programme. The Operational Groups comprised of leaders of varying levels and roles from across Police Scotland. However, it was noted that: ▶ Operational Groups did not comprise of representatives from Scottish Police Authority. A representative from Forensic Services was included in the invites sent to the operational groups, however all material sent to the groups referenced 'leaders in Police Scotland' and not organisation wide leaders. ▶ The BJC for Phase 2 had been through a consultation in late 2022, which is formalised as part of the document. The list includes Finance, People & Development, and Staff Associations. There was no prior consultation with Scottish Police Authority or Forensic Services. In May 2023, the YLM Steering Group was established with a view to support implementation of YLM Phase 2. It is at this stage that SPA and Forensic Services representatives were included. Review of Steering Group minutes, however showed that although invited to Steering Group meetings, staff from Forensics Services do not generally attend. **Representation** Review of membership of Strategic Reference Group (SRG) showed that there is no representation from Scottish Police Authority or Forensic Services within the group to ensure the context of leaders within these divisions are considered in decision-making.	Design and Effectiveness
Implication	**Significance**
There is a risk that the lack of consultation and representation from members of the wider organisation may result in needs to these leaders not being met through the programme.	Medium

Detailed Findings

Risk: The Objectives and approach of the YLM programme does not address leadership behaviours and meet the varying needs of leaders across the organisation

Finding 1 – Limitations in consultation and representation			Type
Recommendations	Action owner	Management response	Completion date
1. For future learning and development programmes and initiatives designed by Police Scotland, that are being offered to SPA and FS staff, management should establish a consultation process that includes all relevant stakeholders to ensure needs of the entire organisation are being met.	Katy Miller, Director of People & Development	We will ensure that SPA and SPA Forensics are adequately represented as part of decision making. We will ensure that SPA and SPA Forensics provide a nominated representative (or deputy) to attend key meetings for leadership programme consultations.	27/9/24 linked to date of next Strategic Reference Group
2. It is recommended that membership of planning and decision-making governance bodies, such as SRG include representation from SPA and FS.		Where this does not happen and email responses are also not forthcoming, L&T should not assume that this means acceptance of proposal, content etc. Such situations to then feature on the risk and issues register for the Strategic Reference Group or equivalent to escalate.	
3. It is recommended that a representative from Forensic Services attends Steering Group meetings to promote better collaboration and ensure relevance to FS' leaders is being considered in decision-making.		It should be noted that SPA Forensics also have their separate Leadership and Management Development approaches that provide the tailored development that is specific to SPA Forensics.	

Detailed Findings

Risk: The Objectives and approach of the YLM programme does not address leadership behaviours and meet the varying needs of leaders across the organisation

Finding 2 – Alignment with Policing Together and other strategies	Type
During the audit, we sought to confirm how the programme is influenced by the Policing Together and other organisational strategies. Although not part of the original BJC, the links between YLM and organisational strategies were formalised in subsequent documentation. However, it was noted that there was inconsistency in articulation and communication of how these are all linked: ► The Evaluation Brief from March 2023 stated that Equality outcomes 6 (Leadership) and 5 (Workforce Insights) of the Policing Strategy would be used as benchmarks to measure leadership behavioural growth. ► The slides presented to Senior Leaders Forum in March 2023 highlights how Policing Together is enabled by YLM in that there is a direct link to Equality outcome 6 (Leadership). ► The Evaluation Strategy Event pre-read from June 2023 from stated that evaluation would measure how objectives and activities outlined in Joint Equality Outcome 3 (Meaningful Engagement) and Equality outcome 6(Leadership) are met.	Design

Implication	Significance
In the absence of consistent and clear messaging with respect to alignment of YLM with organisational strategies, there is risk of lack of clarity around cross-dependencies which may impact achievement of objectives of one or more strategies.	Medium

Recommendations	Action owner	Management response	Completion date
1. It is recommended that future communication in respect of YLM, if any clearly articulates linkages between the programme and organisational strategies.	Alex Hunter, Head of Leadership & Talent	The response at 2 below provides the foundation for ensuring we capture and articulate linkages.	June 2025 (earlier as evidence allows linked to reporting milestones.
2. It is recommended that evaluation strategy clearly defines the outcomes that would be used to measure leadership behavioural growth.	Alex Hunter, Head of Leadership & Talent	We will archive presentations with a clear reference to validity at a certain date i.e. provide clarity when presentations and references are outdated. Ensure all cross dependencies are noted, terminology is the same and wherever possible have one action plan that can be referenced to all strategies across the organisation i.e. the People Strategy Plan is used as the source document. PSoS to note this as part of the wider Governance Review and associated actions re various Boards, Strategies, Reporting.	Proposals to be developed for approval at next Strategic Reference Group 27/9/24 linked to the Amplify The Impact of YLM strategy developed in partnership with EY.

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Detailed Findings

Risk: There is no guidance around the purpose and timing of evaluation, or how evaluation results are to be reported or utilised to improve outcomes.

Finding 3 - Evaluation	Type
While there is a documented evaluation methodology in place, we noted that there is no clear plan that outlines the end-to-end process of evaluation to measure impact of the YLM programme, how this will be undertaken and by whom. Police Scotland are in the process of considering an approach that works for them in the current context of the organisation. Programme documentation highlights the primary anticipated benefit as that leaders across the organisation exhibiting the three leadership behaviours. While the YLM BJC in itself does not define measurable outcomes to assess the impact of the programme and benefit achieved, the updated business case to Change Board makes reference to a separate evaluation strategy to measure impact. The evaluation strategy document details short, medium and long-term indicators and evaluation methods for each of these. However, we noted that some of the evaluation methods are vague and do not clearly indicate the approach for evaluation. For e.g. 'use of qualitative methods' and 'contribution analysis'. The 'Your Leadership Matters Phase Two – 6-month progress and evaluation' paper presented to SPA People Committee lists pre/post programme surveys, focus groups, learning outcome questionnaires, review of HR data and deep dive interviews as methods of evaluation. However, due to resource constraints there are no plans to implement all of these methods and due to anonymity of feedback, some methods cannot be effectively implemented, such as monitoring progress or identifying further training as part of career and performance conversations. Moreover, the current approach does not support assessment of long-term impact of the programme and whether leaders are 'living' the behaviours. Following EY's review of evaluation during the training halt in December 2023 and January 2024, the partnership organisation highlighted ways to 'bring evaluation to life' as part of the Amplify Impact movement. This involved a number of recommendations on steps that can be taken to assess embedding of behaviours in day-to-day practice and organisational cultural change. However, there a number of barriers to implementing these, as noted by Police Scotland and EY.	**Design** 🔍
Implication	**Significance**
There is a risk of lack of documented processes around evaluation, specifically with regards to assessing longer term embedding of behaviours across the organisation, which may result in Police Scotland being unable to demonstrate that anticipated benefits have been achieved.	**Medium**

Recommendations	Action owner	Management response	Completion date
1. It is recommended that management define and document an evaluation approach that clears outlines how the methodology will be implemented, including how anticipated benefits would be measured, the tools for measuring these, the method of analysis of results and reporting of results. While this should include feedback on the programme (content, delivery, etc.), it should also include methods for assessing longer term impact and embedding of behaviours. This should be formally approved by Strategic Reference Group.	Alex Hunter, Head of Leadership & Talent	PSoS to deliver the already planned Amplifying Impact of Evaluation recommendations and to create and approve a detailed plan of how the level 3 and level 4 evaluation and proposed benefits will be delivered. PSoS to revisit the Evaluation Methodology considering the new People Strategy and Op Evolve to identify any required changes. All to be approved via the YLM Strategic Reference Group. Work will continue with Strategy & Insights to support delivery of higher-level evaluation.	27/9/24 Strategic Reference Group with reporting thereafter linked to SRG schedule

Detailed Findings

Risk: There may not be sufficient capability and capacity within the organisation to carry out the programme.

Finding 4 – Resource constraints	Type
Through interviews with the Police Scotland L & T team, we noted that there is limited capacity within the team and supporting teams (such as Insights) to undertake some aspects of delivery of the programme. For e.g.: ▶ Evaluation could not be carried out as anticipated. 　• Post-three month and post-six month focus groups could not be held for MLLs who have been through the programme. 　• Interview feedback obtained by the L&T Manager has been anecdotal and is limited to executive members from PS. There is no formal record or outcome from this. ▶ At the current stage where EY and Police Scotland are completing the handover, it is recognised that there will be constraints in relation to session facilitation. While L & T staff have undergone 'Train the Trainer' sessions, there will be need for consideration of whether there is enough staff to be able to sustain two L & T facilitators at each session. ▶ The design and content of the programme have thus far been developed in collaboration with EY. Any future content and updates to existing material would require the L & T staff time. It is recognised that L & T are responsible for several other leadership programmes, with YLM being just one of the many. While all of the programmes are being delivered with the aim of meeting the needs of the organisation, there will need be for prioritisation of limited resources and consideration of the most effective way to incorporate principles of YLM into the existing suite of learning development.	Design and Effectiveness

Implication	Significance
There is a risk that due to capacity constraints, Police Scotland may not be able to deliver the YLM programme as anticipated or achieve desired benefits from the YLM programme. In addition, additional pressure on teams may also impact quality of delivery of other learning development programmes.	Medium

Recommendations	Action owner	Management response	Completion date
1. It is recommended that management: 　▶ Review resource capacity and capability required to support delivery of the programme, including facilitation, evaluation, analysis of results and reporting. 　▶ Update the programme and evaluation approach to reflect realistic processes that can be undertaken with current resources.	Alasdair Muir, Leadership & Talent Manager	Continue to manage the YLM resourcing plan and instigate mitigation if required. Continue to escalate issues to YLM Strategic Reference Group/Dir of P&D as required. When dependant functions are under resourced, ensure this continues to be highlighted at the YLM Strategic Reference Group and agree contingencies. Recruitment of approved L&T resource will continue, with interviews ongoing.	27/9/24 for Strategic Reference Group with reporting thereafter aligned to schedule, and following completion of ongoing Recruitment and Strategy & Insights recovery plan.

Detailed Findings

Risk: There may not be adequate reporting in respect of the YLM programme.

Finding 5 – Governance arrangements	Type
The YLM Steering Group and YLM Strategic Reference Groups (SRG) were established with the aim to provide essential direction, guidance, and challenge to ensure the programme's outcomes and deliverables are met. However, there is lack of clarity around responsibility of the groups as review of the terms of references (ToRs) showed that the defined remit is very similar, specifically the following activities that appear in both ToRs: • To provide oversight and governance of programme plans, ensuring adherence to timelines. • To initiate supporting actions to meet the agreed objectives. • To offer guidance on emerging risks, issues, and dependencies, approve escalation when these cannot be resolved by the *YLM Steering Group*. • To monitor and review the benefits of the programme. • To scrutinise, challenge, and approve all aspects of the programme. • To support and guide the communication and engagement plans, ensuring they are effective and inclusive. There is no clear reporting or escalation protocol to ensure matters that are outside the remit of the Steering Group are escalated to SRG in a timely manner.	Design and Effectiveness

Implication	Significance
There is a risk of lack of clarity around governance and oversight responsibilities which could result in absence of formalised, appropriate approval of activities that impact one or more of Police Scotland's strategies and/or decisions being made without adequate input and context from the wider organisation.	Medium

Recommendations	Action owner	Management response	Completion date
1. It is recommended that management review and update the terms of references for the YLM Steering Group and YLM Strategic Reference Group to ensure there are clearly distinguishable remits for approvals and protocols for escalation.	Alex Hunter, Head of Leadership & Talent	We will review the ToR for both groups.	By 27/9/24 for both Strategic Reference and Steering Groups

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Detailed Findings

Risk: There has been no consideration on how the benefits from the programme will be sustained in the future.

Finding 6 – Sustainability of leadership development	Type
To sustain and build upon leadership development after an initial programme, organisations typically implement a multifaceted approach that includes ongoing learning needs analysis (LNA), continuous learning opportunities, and mechanisms for embedding learning into practice. By integrating critical elements, such as continuous learning needs assessment, personal development plans, mentoring and coaching, and action learning into an ongoing leadership development strategy, PS can ensure that their leaders continue to grow and adapt to meet current and future challenges. It's important that the process is flexible and responsive to the changing needs of both, the leaders and the organisation. Through discussions with the Head of L&T, it was understood that Police Scotland is keen on driving the leadership development agenda forward, both throughout phase 2 of YLM and into the next phase, although likely to be delivered in the future using a more traditional programme. At the present time, the Director of P&D, Head of L&T and EY are looking to come together to review recommendations made by EY and put forth options on how to take the programme forward. At the time of the audit, there was no evidence of what this would look like in the future. Furthermore, the recently approved People Strategy 2024-27 and Strategic Workforce Plan 2024-27 outline the ambitions for the next phase of leadership development. It is noted that these are still to be embedded: ► Objective 2 of the People Strategy (supporting people to be confident leaders) states that the YLM leadership programme will continue to play an essential role in developing and embedding leadership behaviours. Through review of the associated People Strategy Implementation Plan, it is noted that there are milestones and measures of success relating to YLM, however there is absence of timelines for completion and a plan around resourcing given the existing limitations (*see finding 4*). It is noted that a corporate decision was taken to pause work on development of the Learning and Development Strategy that has been referenced in the People Strategy. ► Outcome 2 of the Strategic Workforce Plan (SWP) 2024-27 (being clear on the skills, capabilities and experiences needed) and associated SWP Implementation Plan lists commitments, milestones and measures. There is a milestone in Q4 2024 to measure if there is enough leadership support provided to the service. This would be done through the Line Manager Development Programme and by embedding an annual 360 feedback tool. However, it is not clear how feedback obtained through YLM evaluations would support this process.	Design
Implication	**Significance**
There is a risk that there are no formalised and detailed plans in place on how leadership development will be sustained in the future and how it would meet the changing needs of leaders across Police Scotland, Scottish Police Authority and Forensic Services.	Medium

Detailed Findings

Risk: There has been no consideration on how the benefits from the programme will be sustained in the future.

Finding 6 – Sustainability of leadership development			Type
Recommendations	**Action owner**	**Management response**	**Completion date**
It is recommended that management prioritise formalisation of a leadership development approach, building on the foundation laid by YLM so far, that ensures leaders across the organisation continue to grow and adapt to meet current and future challenges. In doing do, it is necessary for Police Scotland to map out resource capacity and capability, within L&T and supporting teams (such as Insights), to design, deliver and evaluate impact of learning. Areas for consideration are further detailed in Appendix 1.	Katy Miller, Director of People & Development	We will create the scope and associated action plan against the Leadership and Talent aspects of the People Strategy and SWP. Due to the scope of the audit i.e. YLM Part 2 there is a lack of recognition that PSoS already has a range of other leadership products that have been suggested by the Auditors as good practice as in Appendix 1.10 areas were identified as potential leadership products/approaches by auditors – 6 of these are already being delivered fully or partly in PSoS, however like all activity can be improved on and expanded to be fully embedded; the remaining 4 examples are areas to consider.	See also Finding 1. The evaluation plan to progress to Strategic Reference Group 27/9/24 will include specific focus on how YLM evaluation will enable wider leadership development in pursuit of achievement of People Strategy Objective 2 and Strategic Workforce Plan Outcome 2, and aligned internal resources who will undertake this.

Appendices

Appendix I: Sustainable leadership development

To sustain and build upon leadership development after an initial programme, organisations typically implement a multifaceted approach that includes ongoing learning needs analysis (LNA), continuous learning opportunities, and mechanisms for embedding learning into practice. Below is an outline of a process that could be in place:

Continuous Learning Needs Analysis (LNA)

► Regularly scheduled LNAs to assess the evolving needs of leaders at different levels.

► Feedback mechanisms, such as surveys and interviews, to identify gaps in the current leadership development offerings.

► Analysis of organisational challenges and changes in the environment to adjust the leadership competencies required.

Personal Development Plans (PDPs)

► Encouraging leaders to create and maintain PDPs that reflect their individual learning needs and career aspirations.

► Regular review and update of PDPs to ensure they remain relevant and aligned with organisational goals.

Mentoring and Coaching:

► Ongoing mentoring programmes pairing less experienced leaders with more seasoned executives.

► Access to external or internal coaches to work on specific development areas identified during the LNA or through self-assessment.

Advanced Leadership Programmes:

► Development of advanced modules or courses for leaders who have completed the initial programme.

► Opportunities for leaders to specialise in areas relevant to their roles or the strategic direction of the organisation.

Action Learning and Projects:

► Involvement in cross-functional projects that allow leaders to apply new skills and learn in a real-world context.

► Action learning groups where leaders can work on solving real-world problems while developing their leadership abilities.

Feedback and Evaluation:

► Regular collection of feedback on the effectiveness of leadership development activities.

► Use of 360-degree feedback tools to provide leaders with insights from peers, subordinates, and superiors.

Knowledge Sharing and Communities of Practice:

► Establishment of communities of practice where leaders can share experiences and best practices.

► Organising leadership forums or roundtable discussions to facilitate peer learning.

Recognition and Reward:

► Systems to recognise and reward the application of new leadership skills and behaviours.

► Promotion and career advancement opportunities linked to demonstrated leadership development.

Technology-Enabled Learning:

► Use of e-learning platforms for continuous access to leadership development resources.

► Incorporation of mobile learning and microlearning for just-in-time learning support.

Monitoring and Reporting:

► Regular reporting on participation levels and the impact of leadership development initiatives.

► Use of metrics and key performance indicators (KPIs) to measure the transfer of learning into practice.

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Appendix II: Definitions

Level of assurance	Design of internal control framework		Operational effectiveness of controls	
	Findings from review	Design opinion	Findings from review	Effectiveness opinion
Substantial	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.
Moderate	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.
Limited	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.
No	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	
High	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.
Medium	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.
Low	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.

Appendix III: Terms of Reference

EXTRACT FROM TERMS OF REFERENCE
PURPOSE
The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design of Phase 2 the YLM programme, including evaluation methodology and strategies for creating sustainable leaders.
KEY RISKS
1. The objectives and approach of the YLM programme does not address leadership behaviours and meet the varying needs of leaders across the organisation. 2. The YLM programme does not have a clear business case with measurable objectives and milestones to aid tracking of impact and benefits. 3. The methodology of evaluation may not be clearly defined, robust or effective in assessing quality of delivery outcomes. 4. There is no guidance around the purpose and timing of evaluation, or how evaluation results are to be reported or utilised to improve outcomes. 5. There may not be sufficient capability and capacity within the organisation to carry out the programme. 6. There may not be adequate reporting in respect of the YLM programme. 7. There has been no consideration on how the benefits from the programme will be sustained in the future.
APPROACH
Our approach will be to conduct interviews and documentation review to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described.

Appendix IV: Staff 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.		
Alex Hunter	Head of Leadership and Talent	Audit Lead (PS)
Alasdair Muir	Leadership and Talent Manager	Key Contact
Amanda Irvine	YLM Business Management Coordinator	Key Contact
Darren Paterson	Head of Workforce Governance	Audit Sponsor (SPA)
Jackie Kydd	Workforce Governance Lead	Audit Lead (SPA)
Darren Tattersall	Forensic Services Leadership Development Programme Lead	
Kirsty Bruce	Leadership and Talent Consultant	
Fabio Distefano	Leadership and Talent Consultant	

Appendix V: Limitations and Responsibilities

MANAGEMENT RESPONSIBILITIES

The Audit & Risk Assurance Committee (ARAC) of the Scottish Police Authority is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work. ARAC is also responsible for ensuring the internal audit function has:

- The support of the management team.
- Direct access and freedom to report to senior management, including the Chair of the ARAC

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

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