



Meeting	Audit, Risk and Assurance Committee
Date	2 August 2023
Location	By video-conference
Title of Paper	SPA Best Value Update
Presented By	John McNellis, Head of Finance, Audit and Risk
Recommendation to Members	For discussion
Appendix Attached	No

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an annual update on progress with the Authority’s obligations to achieve and demonstrate Best Value.

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 Authority, Chief Constable and Accountable Officer have specific responsibilities with respect to Best Value.
- 1.2 Audit Scotland and HMICS have oversight roles in respect of Best Value and may choose to undertake an audit of the Authority and Police Scotland's arrangement for achieving Best Value.

2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 To demonstrate how Best Value is being achieved in SPA Corporate we undertake an annual self-assessment against the seven Best Value themes as described in the Scotland Government's guidance for Accountable Officers (AO).
- 2.2 Areas where scoring is less developed are singled out for further deep dive work to be completed, utilising the applicable Audit Scotland Best Value Toolkit.
- 2.3 This is the second full iteration of utilising the AO guidance with assessment by holding seven workshops involving a range of stakeholders from across SPA Corporate.

Approach 2023/24

- 2.4 The majority of workshops have been completed and areas for continuous improvement have been identified that will form a Best Value continuous improvement plan. It is recognised that many areas of improvement already have plans as part of the corporate strategy service plan. However, any new standalone actions will be captured on the Best Value improvement plan that will be monitored on the 4Action system.
- 2.5 The self-assessment has also focused on ensuring that we have robust evidence to support our evaluation.
- 2.6 Early indicators from the workshops highlight that there has been a maturity in our assessment approach compared with the previous year. Highlights included:
 - Demonstrating improvement in compliance for actions delivered that were previously non-compliant or partially compliant.

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- Recognising that whilst we may be compliant with indicators but we have identified actions that could strengthen our position moving us from a baseline compliance to focus on best practice.
- Revising some areas, acknowledging that there is further work to be done to demonstrate compliance.

Previous Self-Assessment 2022/23

- 2.7 The same model of self-assessment was applied last year, identifying;
- 52% compliance
 - 32% non-compliance
 - 11% partial compliance
 - 5% of indicators not applicable
- 2.8 Assessment last year revealed that Sustainability was an area of weakness where significant improvements could be made.
- 2.9 A number of initiatives were launched to improve this area which will be reflected in the assessment this year. Examples include:
- establishing a sustainability working group;
 - creating a sustainability champion;
 - an energy efficiency assessment completed;
 - formalising a travel hierarchy; and
 - changing catering.
- 2.10 We expect sustainability scoring to have significantly improved significantly this year following these positive steps.

Next Steps

- 2.11 All Best Value workshops will be completed by mid-August. The Best Value continuous improvement plan will be finalised with appropriate action owners identified and timescales agreed.
- 2.12 Deep-dive areas will be identified with work commencing on improving these areas.
- 2.13 An overview of the findings from the assessment will be shared at the November ARAC.

3 FINANCIAL IMPLICATIONS

3.1 There are financial implications associated with this paper. Use of resources is a key Best Value characteristic which includes financial resources that require to be considered.

4 PERSONNEL IMPLICATIONS

4.1 There are personnel implications associated with this paper. Use of resources is a key Best Value characteristic which includes people resources that require to be considered.

5 LEGAL IMPLICATIONS

5.1 There may be legal implications associated with this paper, given that Best Value principles include all accepts of how the service operates effectively.

6 REPUTATIONAL IMPLICATIONS

6.1 There may be reputational implications associated with this paper, if the Authority is not able to demonstrate good stewardship of public money and fair/ equitable use of all resources for the benefit of the public.

7 SOCIAL IMPLICATIONS

7.1 There are social implications associated with this paper. Partnership work and working with communities are key Best Value characteristics that require to be considered.

8 COMMUNITY IMPACT

8.1 There are community impact implications associated with this paper. Working with communities is a key Best Value characteristic that requires to be considered.

9 EQUALITIES IMPLICATIONS

9.1 There are equalities implications associated with this paper. Fairness and equality are key Best Value characteristics that requires to be considered.

10 ENVIRONMENT IMPLICATIONS

10.1 There are environmental implications associated with this paper. Sustainability is a key Best Value characteristic that requires to be considered.

RECOMMENDATIONS

Members are requested to note the progress being made.

