

**SCOTTISH POLICE  
AUTHORITY**

<b>Meeting</b>	<b>SPA Board Meeting</b>
<b>Date</b>	<b>15 December 2016</b>
<b>Location</b>	<b>Assembly Room, Tulliallan, Alloa</b>
<b>Title of Paper</b>	<b>Audit and Risk Committee Summary Report</b>
<b>Item Number</b>	<b>16.1</b>
<b>Presented By</b>	<b>David Hume</b>
<b>Recommendation to Members</b>	<b>For Noting</b>
<b>Appendix Attached</b>	<b>Yes</b>

**PURPOSE**

To provide Board Members with a summary of business considered at the Audit and Risk Committee at its meeting held on 14<sup>th</sup> November 2016.

**2. BACKGROUND**

**3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications associated with this paper.

**4. PERSONNEL IMPLICATIONS**

4.1 There are no personnel implications associated with this paper.

**5. LEGAL IMPLICATIONS**

5.1 There are no legal implications associated with this paper.

**6. REPUTATIONAL IMPLICATIONS**

6.1 There are no reputational implications associated with this paper.

**7. SOCIAL IMPLICATIONS**

7.1 There are no social implications associated with this paper.

**8. SOCIAL IMPLICATIONS**

8.1 There are no social implications associated with this paper.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no equalities implications associated with this paper.

**10. ENVIRONMENTAL IMPLICATIONS**

10.1 There are no environmental implications associated with this paper.

**RECOMMENDATIONS**

Members are invited to note the contents of update provided.

**Audit and Risk Committee Meeting – Summary Report**

<b>Meeting</b>	Audit and Risk Committee Meeting	<b>Date/Venue</b>	14th November 2016, Pacific Quay Boardroom, Glasgow
<b>Chaired by</b>	David Hume		

**SPA Annual Report and Accounts**

Members had a discussion on the detail of the SPA Annual Report and Accounts, focusing mainly on the resource and capacity issues around the preparation of the accounts. Members approved the recommendation for the Annual Report and Accounts to be presented at the Board meeting on 15<sup>th</sup> December.

**Draft Annual Audit Report**

Gillian Woolman (Audit Scotland) provided an in depth overview highlighting how Audit Scotland reached the opinion that adequate accounting records had not been kept in respect of property, plant and equipment. Members were assured by Police Scotland finance staff that IFRS13 issues had now been addressed and action plans would be initiated to address issues on fixed assets and the Section 22 report actions. Members noted that the Annual Audit Report with completed action plan would be brought to the next Audit and Risk Committee on 12<sup>th</sup> December prior to being presented at the Board in December.

**Revised Internal Audit Plan 2016/17**

Members discussed the content of the revised internal audit plan 2016/17, specifically on the reduction of days. David Hume requested that Scott Moncrieff staff meet with Committee Members and John Foley to talk through the reduction in further detail. The paper was deferred with the plan to be brought back to the Audit and Risk Committee on 12<sup>th</sup> December following those discussions.

**SPA and Police Scotland Risk Registers**

Members were provided with an update against both the SPA and Police Scotland corporate Risk Registers. There was agreement that the SPA Risk Register would include 'tolerated' risks to align with the Police Scotland Risk Register.

**Risk Deep Dive - Vetting**

Members were presented with a detailed overview of progress within the vetting unit with specific information on staffing levels, backlog numbers and the steps taken to mitigate prior issues on backlog numbers rising again.