

Audit & Risk Committee
Rolling Action Log

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
MEETING HELD 09 June 2014						
PUBLIC SESSION						
090614-ARC-001	Opening Remarks Late submitted Committee papers to be put to the Chair of Committee to either be accepted or rejected. Any accepted late papers will be provided with an adequate reason for being late.	Brian Barbour	Open	23-10-14		NOTE: Examples of this action will be shown at the October Committee Meeting. The same will apply for all future Committee Meetings.
090614-ARC-002	Scottish Police Authority Risk Register Risk Oth-043 to be renamed to HR-XXX to ensure consistency and assurance that the HR Committee are managing the risk.	Graham Stickle	Open	23-10-14		Risk Oth -043 now re-named HR -018

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090614-ARC-003	<p>Scottish Police Authority Risk Register</p> <p>Graham Stickle to liaise with Police Scotland and produce the SPA Risk Register using the same format as the Police Scotland Risk Register.</p>	Graham Stickle	Open	23-10-14		SPA risk register format now the same as Police Scotland Risk Register for reporting to all committees and Board
090614-ARC-004	<p>Summary of Audits</p> <p>On receipt of Management responses the word "Accepted" to be placed onto future reports by PcW if appropriate.</p>	Mark White/ David McLaren	Open	23-10-14		Now reflected in all reports per Agenda Item 18.1.
090614-ARC-005	<p>Summary of Audits</p> <p>Future update on the findings within the Summary of Audits, following discussions with the SPA Management Team, to be brought to the October Committee Meeting.</p>	Mark White/ David McLaren	Open	23-10-14		The In House Team are currently undertaking a "follow up" review of prior audit findings and agreed actions. This will be reported to the January 2015 ARC. This approach allows for more actions to be encompassed and a greater degree of comfort to the ARC on action delivery.

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090614-ARC-006	Internal Audit Annual Report PwC to update the approval date on the Internal Audit Plan from December 2013 to June 2013.	Mark White/ David McLaren	Open	23-10-14		See Agenda Item 18.2 to the 23 October ARC meeting – Propose to close.
090614-ARC-007	Final Draft SPA Assurance Map Continue populating the SPA Assurance Map and to return to the next Audit & Risk Committee with a further update.	Graham Stickle/ Fergus Byrne	Open	23-10-14		Work on-going and being progressed.
090614-ARC-008	Internal Audit Charter PwC to feed the results of both Quarterly Service Meetings and Independent Service Reviews to the Audit & Risk Committee.	Mark White/ David McLaren	Open	23-10-14		See Agenda Item 18.3 & 4. – Propose to Close

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<p>090614-ARC-009</p>	<p>Final Draft Internal Audit Plan PwC to provide a rolling 15 month Internal Audit Plan in order to approach each year with the following years audits already approved.</p>	<p>Mark White/ David McLaren</p>	<p>Open</p>	<p>23-10-14</p>		<p>In view of the need to undertake and evaluate a sufficient level of internal audit output in 2014-15 to inform audit need it is proposed to provide an initial draft proposal on a 2015-16 plan to the ARC meeting in January 2015.</p> <p>This will be used to generate discussion to allow tabling of a formal Draft for Approval to the May 2015 ARC.</p>
<p>090614-ARC-010</p>	<p>Draft Scope of Whistleblowing Review PwC to ensure that both Police Scotland and SPA staff are both reflected within the Draft Scope of Whistleblowing Review.</p>	<p>Mark White/ David McLaren</p>	<p>Open</p>	<p>23-10-14</p>		<p>Covered in Agenda Item 18.1 to the October ARC.</p>

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090614-ARC-011	<p>Business Assurance Report</p> <p>To ensure that the Business Assurance Report is sighted to all SPA Board Members after each update.</p>	Colette Craig	CLOSED	23-10-14	15-7-14	<p>NOTE: The report has been emailed to all SPA Members by Colette with EW and CMAc being copied in. This will be a continuous action followed on by Colette after each Committee where the report had been presented.</p>
090614-ARC-012	<p>Interim Review of Internal Controls and Governance Arrangements 2013/14</p> <p>Finance to provide a progress update on the recommendations provided by Audit Scotland within the Interim Review of Internal Controls and Governance Arrangements 2013/14 at the next Audit & Risk Committee.</p>	Sarah Jane Hannah	Open	23-10-14		On track for October Committee Meeting.

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Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
090614-ARC-013	<p>Interim Review of Internal Controls and Governance</p> <p>To ensure that Code of Conduct and Register of Interests are placed onto the SPA Website.</p>	Catherine MacIntyre	Open	23-10-14		<p>NOTE: Code of Conduct is on the website. Business Services Manager is progressing work on placing the Register of Interests on the SPA Website.</p>
090614-ARC-014	<p>Update on Progress of Draft Annual Accounts</p> <p>To provide the Draft Annual Accounts to the October Audit & Risk Committee Meeting.</p>	Sarah Jane Hannah	Open	23-10-14		<p>On Track for October Committee Meeting.</p>

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Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
090614-ARC-015	<p>Audit Scotland Review of Police Reform: Joint Update from SPA and Police Scotland</p> <p>To alter the paragraph within the Audit Scotland Review of Police Reform: Joint Update from SPA and Police Scotland above when completed by the HR & Remuneration Committee.</p>	Fergus Byrne	Open	23-10-14		Action noted and will be progressed and completed.
MEETING HELD 10 March 2014						
ARC/05-001	<p>Revised Terms of Reference and Membership</p> <p>To advise any significant differences between the previous Terms of Reference and the new version.</p>	Catherine MacIntyre	CLOSED	9-6-14	9-6-14	<p>NOTE: On Track</p> <p>CM to discuss with Committee Chair.</p> <p>NOTE: CM advised that this had been picked up through Committee Work Plans in which the TOR's had been used as a basis and advised that it could now be closed.</p>

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ARC/05-003	<p>Scottish Police Authority Risk Register</p> <p>To ensure authors of papers look at a standard format for the submission of future papers and had an agreed definition of what untreated, treated and target scores meant.</p>	John Foley	CLOSED	9-6-14	9-6-14	<p>SPA and PSoS have liaised to ensure consistent reporting.</p> <p>NOTE: JF advised that this action could now be closed as action was complete.</p> <p>NOTE: Paper on agenda for 9th June on definition of treated</p>
ARC/05-004	<p>Scottish Police Authority Risk Register</p> <p>Following the budget and Corporate Strategy being submitted to the Board, John Foley to review risk FIN009 at the Finance Committee and report the reviewed score back to the next Board Meeting.</p>	John Foley	CLOSED	9-6-14	9-6-14	<p>Risk Fin009 was reported to the SPA Board in March and was scheduled to be reported to the Fin & Inv Committee in April but that meeting was cancelled. It will be reported to the May Fin & Inv Committee meeting.</p> <p>NOTE – Financial Risk was report to F&I Committee.</p>

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ARC/05-005	<p>Scottish Police Authority Risk Register</p> <p>To oversee updating the impact section of risk GOV020 to include failure to deliver proper scrutiny if appropriate.</p>	John Foley	CLOSED	9-6-14	9-6-14	<p>Risk updated to reflect failure to deliver proper scrutiny</p> <p>NOTE: JF advised that the action was now complete and could be closed.</p>
ARC/05-006	<p>Police Scotland Risk Register</p> <p>To use the same structured approach when reporting on top ten risks, any risks that score 15 or above.</p>	Graham Stickle/ Fergus Byrne	CLOSED	9-6-14	9-6-14	<p>Discussion taken place with SPA and Police Scotland CRR now reflects this approach</p> <p>CRR now reflects this information.</p> <p>NOTE: Reflected within Risk Register at meeting.</p>
ARC/05-007	<p>Police Scotland Risk Register</p> <p>Risk Officers to place an additional column within risk register highlighting what Committee a risk has been passed to.</p>	Graham Stickle/ Fergus Byrne	CLOSED	9-6-14	9-6-14	<p>SPA Risk register presented to ARC reflects this change</p> <p>NOTE 15.5.14 - PSOS will require to provide update</p> <p>NOTE: Reflected within PSoS and SPA Risk Register at meeting on the 9th June 2014</p>

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<p>ARC/05-008</p>	<p>Criteria for Reporting Risk in Public/Private</p> <p>To progress this paper to the Board for approval subject to comments being received for Scottish Government.</p>	<p>John Foley</p>	<p>CLOSED</p>	<p>30-4-14</p>	<p>9-6-14</p>	<p>April Board</p> <p>Meeting to be arranged between SG sponsoring dept and SPA/PSoS to discuss FOI methodology. Expected to take place early May</p> <p>NOTE 15.5.14 -Meeting between SG sponsoring dept and SPA/PSoS to discuss methodology took place in May. Paper to be developed based on outcome of meeting.</p> <p>NOTE: JF and SM have made progress in discussion and it will go back as a joint paper to the Board with a target date of August. Prior to going to the Board it will be considered at the Committee Chairs Meeting.</p>
<p>ARC/05-009</p>	<p>Work Plan 2013 / 14 and Progress Report</p> <p>An additional 'check' column to be added to the report indicating mitigating action, completion date and which Committee reports will be presented to.</p>	<p>Mark White</p>	<p>CLOSED</p>	<p>9-6-14</p>	<p>9-6-14</p>	<p>NOTE: DMcL 14/4 Timescale will be included in all future progress reportin</p> <p>NOTE 9-6-14: MW confirmed item could now be closed and will be reflected within reports.</p>

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ARC/05-010	Work Plan 2013 / 14 and Progress Report Update of the contents within appendix one in terms of timescale.	Mark White	CLOSED	9-6-14	9-6-14	NOTE: DMcL 14/4 Timescale will be included in all future progress reporting NOTE 9-6-14: MW confirmed item could now be closed and will be reflected within reports.
ARC/05-011	Proposals for Reallocation of 15 days (i6 Review) Detailed report to be provided on the use of the Internal Audit 15 days and what unused days will be placed back.	Mark White	CLOSED	9-6-14	9-6-14	NOTE: DMcL 14/4 Days fully utilised in VR/ER report fieldwork and drafting NOTE 9-6-14: This was built into the Internal Audit Report and can be closed.
ARC/05-012	Summary Report of Audits Provide timescales within future summary reports of audits.	David McLaren	CLOSED	9-6-14	9-6-14	NOTE: DMcL 14/4 Timescale will be included in all future progress reporting NOTE 9-6-14: MW confirmed item could now be closed and will be reflected within reports.
ARC/05-013	Productions: Criminal Justice Team Process Improvements To be brought back to the June Committee Meeting	CS Gordon Samson	CLOSED	10-3-14	9-6-14	CS Samson attending meeting as required – Agenda Item 19

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ARC/05-014	Business Assurance Report SPA/PSoS Officers to ensure that the information is disseminated and made use of as appropriate.	John Foley	CLOSED	9-6-14	9-6-14	Complete NOTE: On agenda therefore item closed
ARC/05-015	Business Assurance Report To ensure all SPA Board Members receive sight of this report.	John Foley	CLOSED	9-6-14	9-6-14	NOTE: Circulated report to all Members on 29 th May 2014
ARC/05-016	Business Assurance Report To look at a way of reviewing CONTEST related reporting in a closed session in order to gain some assurance and to report back to the Committee.	John Foley/ Morag McLaughlin	CLOSED	9-6-14	9-6-14	Discussions ongoing with SPA Chair and Chief Constable in the first instance. NOTE: This will now form part of the paper going forward.

End.