Scottish Police Authority Internal Audit   **Final Report – 18 June 2015**

REVIEW OF WHISTLEBLOWING ARRANGEMENTS – within Police Scotland

Following evaluation of the results of our audit work, we have assessed the overall risk classification of the "whistleblowing" processes in place for Police Scotland (PS), as follows:

Report Rating
Medium

The review was to provide SPA Audit and Risk Committee with assurance that there are appropriate arrangements in place within PS to evidence a robust "Whistleblowing" process and arrangement which is being applied consistently and effectively to and on behalf of the officers and staff of PS. This review was carried out in accordance with the SPA Internal Audit Plan for 2014/15.

Please note that this report has been produced for SPA and we neither accept nor assume any responsibility to any other party in relation to it. The conclusions and recommendations are based on the results of audit work carried out, are reported in good faith and are designed to enhance or complement existing controls. However, it is for management to satisfy itself as to the practicality of implementing the audit report recommendations.

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Section 1 Executive Summary & Main Findings

Purpose & Scope of Audit

1.01   The 2014/2015 Internal Audit Plan provides for a review of the effectiveness of Scottish Police Authority (SPA) and Police Service of Scotland (PS) arrangements in the form of policies and procedures for events and incidents commonly addressed by "whistleblowing" processes within public bodies. Specifically the review addressed:

- Policies and procedures;
- Effectiveness of process (i.e. including clear guidance on how to "whistleblow") ;
- Employee awareness;
- Governance and oversight of process; and
- Internal reporting.

1.02   The audit review covers controls in place for the period 1 April 2014 to 20 April 2015 – the time of reporting.

1.03   This report sets out the main findings of the audit review and includes relevant recommendations where considered necessary.

Background

1.04   As with the Professional Standards Department (PSD), the Counter Corruption Unit (CCU) which is responsible only for dealing with "whistleblowing" for Criminal and Corruption cases administers them within three hubs consisting of North (Aberdeen), East (Edinburgh) and West (Glasgow).

1.05   In addressing issues that can be categorised as "whistleblowing" CCU works very closely with PSD and has a team of around 50 people including police officers and police staff. In delivering its core role for PS, CCU gathers, develops, assesses and acts on intelligence related to corruption by police officers and staff or criminals who seek to corrupt. Additionally, it also receives and allocates internally within PS those reported issues that it is made aware of that would not constitute "corruption" for further CCU attention.

1.06   An instance of "whistleblowing" occurs when an officer or staff member (or group) raises a concern over malpractice or wrongdoing or provides certain types of information, usually about illegal or dishonest practices within an organisation. There are also instances within the CCU webpage defined as "relevant" events/issues which includes computer misuse, disclosure of information and inappropriate association. The information, which has come to the individual's attention through their employment, is provided to the employer directly or via an external organisation such as "Crimestoppers". The aim of a "whistleblowing" process is to create a culture of openness and fairness, as well as representing best practice and good governance.

1.07   It should be clearly understood that the term "whistleblowing" was not used within any original PS documentation seen as part of our work prior to the release of CCU's new web site in March 2015. Accordingly, PS does not currently have in place, a "whistleblowing" policy as such.

Conclusion

1.08   Integrity matters is the terminology used within the organisation as a whole to cover what would be considered a whistleblowing activity.

1.09   The CCU intranet website introduced in March 2015 is a "stand alone" process in place for all employees to raise concerns of a "whistleblowing" nature. It is vital that both PS and SPA communicate together and share the further development of the process and associated web based reporting system.

1.10   The increased effectiveness of the PS and SPA "whistleblowing" process within the wider CCU role should be significant for increasing awareness for officers and staff. We would expect this source to provide the majority of referrals. Reviewing the use of Integrity matters is necessary to ensure the effectiveness of the process. (**FINDING 2.2**)

1.11   During the course of our audit and for the period of our review we have identified the following:

- New Posters promoting the use of Integrity Matters should to be introduced to all PS and SPA sites to replace redundant Safecall posters, and to include all relevant contact details; **(Finding 2.1)**

- Integrity matters reporting to be reviewed by SPA ARC and HRRC as appropriate on a quarterly basis. **(Finding 2.4) and**

- Functionality improvements for the new website around search within the intranet, population and submission of referrals. **(Finding 2.3)**

Recommendation Classification (5 Levels)

1.12   The table below indicates the number and rating of recommendations made in this report:

Recommendations Made and Significance		**No.**
Critical	Recommendations which are crucial to address key weaknesses in the control environment. Immediate remedial action is required.	**0**
High	Recommendations which are fundamental to address significant weaknesses in the control environment. Immediate remedial action is required.	**1**
Medium	Recommendations which address control issues and provide scope for improvement. Prompt action required.	**4**
Low	Recommendations which are considered less significant, however the opportunity exists to enhance the internal control environment.	**0**
Advisory	Recommendations which do not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.	**0**

Acknowledgement

1.13   We would take this opportunity to thank all the staff contacted for their co-operation and assistance during this review.

Section 2   Main Findings, Recommendations and Action Plan

Ref	Findings	Recommendations / [Comments]	Rating	Management Response / Responsible Officer / Date for Implementation
2.1	**Awareness of Processes** New posters have been produced for national distribution with the heading "**Integrity Matters"** for display prominently throughout all PS buildings **r**eplacing the prior "**Speak Up"** posters**.** They promote accessing the system on the intranet homepage and encourage contacting CCU on any questions. These are the key for officer and staff awareness of the process. It was noted that none of the new posters (3 types) provide a telephone contact number for CCU or direct the reader to Crime Stoppers. As 40% of the Force i.e. staff without direct access to a computer and Special Constables, these posters should be updated with contact telephone numbers for both CCU and Crimestoppers. This will allow for both those staff without IT access as well as those wishing to raise a concern externally.	It is recommended that the new posters promoting use of Integrity Matters be introduced to all PS and SPA sites to replace redundant Safecall posters.	**Medium**	**The next generation of posters will have a contact number and the number is available on the CCU Intranet site and has been used as well as online reporting.**

Ref	Findings	Recommendations / [Comments]	Rating	Management Response / Responsible Officer / Date for Implementation
2.2	**Reporting "whistleblowing" activity** There are currently a significant number of referrals received by CCU for 'Notifiable Associations', Whistleblowing etc. These are considered for type/classification and allocated to the relevant areas of PS for further action. Outcomes are collated by CCU. In order to help support the effective monitoring of "whistleblowing" within SPA and PS, CCU should seek to identify and tag those referrals constituting "whistleblowing" made through the new web portal or externally via Crimestoppers etc. Currently Crimestoppers only direct referrals to CCU if they are relevant to them, and would instead report other referrals directly to the relevant department or division.	It is recommended that CCU review their current processes to include the assessment of each referral for meeting the recognised criteria for "whistleblowing", with recording and reporting as such to senior management and relevant bodies within the governance process. It is recommended that CCU is provided with details (for collation purposes) of all Crimestoppers referrals received by divisions/departments. This should help provide a more comprehensive picture of all referrals made to Crimestoppers.	**Medium** **Medium**	**CCU use nationally agreed (ACCAG) categories that further inform the NCA (HMG Government) national UK Anti Corruption Threat Assessment. In essence many of these categories would be 'whistleblowing' as the term covers employees highlighting their concerns to the organisation and no additional benefit would be derived from doing this.** **As above.**

Ref	Findings	Recommendations / [Comments]	Rating	Management Response / Responsible Officer / Date for Implementation
2.3	**Functionality improvements for Integrity Matters** In considering 'ease of use' of new confidential reporting system 'Integrity Matters' we noted the following – • IA entered some test data onto the form provided. In pressing 'save' the document immediately transferred to CCU. No save and then submit functionality is offered. • IA entered "whistleblowing" into the intranet search facility. This directs to an "old" Legacy Force SOP and not the new report facility. .	It is recommended that - (i) There should be two buttons provided. One to be used as a 'save button', and the other as a 'submit button'. (ii) The search facility is amended to direct officers and staff to the new reporting system when the words "whistleblow" or "whistleblowing" are entered.	**Medium**	**Save function can not be applied as the system auto deletes once sent to recipients involved in the process. This ensures the confidentiality of the reporter.** **Search facility also shows the Integrity Matters page as well as legacy SOPs.** **[IA: Accept above. Button should therefore state 'submit' as better for user clarification]**

Ref	Findings	Recommendations / [Comments]	Rating	Management Response / Responsible Officer / Date for Implementation
2.4	**Governance and Oversight** The integrity matters output should be provided to existing SPA Governance Committees to ensure appropriate oversight of this area.	It is recommended that in order to help adopt Good Governance and to ensure more 'openness' and visibility – ▪ 'People matters' should be reported to HRRC quarterly; and ▪ Full reporting of all incidents should be reported to ARC quarterly.	**High**	**Reports would be more relevant to Conduct and Complaints, reporting mechanisms and format would require further discussion with SPA as if data moved into public knowledge could adversely effect confidence of 'whistleblowers' in the system.**

Appendix 1 - Definition of Internal Audit Findings (5 Levels)

Finding Rating	Assessment Rationale
Critical	A finding that could have a: • *Critical* impact on operational performance; or • *Critical* monetary or financial statement impact; or • *Critical* breach in laws and regulations that could result in material fines or consequences; or ▪ *Critical* impact on the reputation or brand of the organisation which could threaten its future viability
High	A finding that could have a: • *Significant* impact on operational performance ; or • *Significant* monetary or financial statement impact; or • *Significant* breach in laws and regulations resulting in significant fines and consequences ; or ▪ *Significant* impact on the reputation or brand of the organisation
Medium	A finding that could have a: • *Moderate* impact on operational performance; or • *Moderate* monetary or financial statement impact; or • *Moderate* breach in laws and regulations resulting in fines and consequences; or ▪ *Moderate* impact on the reputation or brand of the organisation.
Low	A finding that could have a: • *Minor* impact on operational performance; or • *Minor* monetary or financial statement impact; or • *Minor* breach in laws and regulations resulting in fines and consequences; or ▪ *Minor* impact on the reputation or brand of the organisation.
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.

Appendix 2 - Overall Internal Audit Report Classifications (4 Levels)

Report rating	Rationale
Critical (40 points or more)	Report classification is determined by a 'score', which is calculated based on the number of findings in the report. Points per finding are:
High (16 - 39 points)	
Medium (7 – 15 points)	
Low (6 points or less)	Low risk finding - 1 point per finding
	Medium risk finding - 3 points per finding
	High risk finding -10 points per finding
	Critical risk finding - 40 points per finding