

Audit Committee – Public Rolling Action Log

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
MEETING HELD 9 October 2017						
PUBLIC SESSION						
091017-PAUDIT-001	Internal Audit Report – Non Pay Expenditure: Ensure that the report is passed to the Finance Committee for formal consideration.	Colette Craig	OPEN	22-01-18		12.10.17: This report has been forwarded to the Chair of the Finance Committee who has advised it will be placed on the committee agenda for the 8 th November 2017. Propose to close.
091017-PAUDIT-002	Q2 Follow Up Report: Identify someone to feed into the internal audit process in terms of progress and actions.	Graham Stickle	OPEN	22-01-18		11.12.17: Lynne Clark is the SPA single point of contact for Scott-Moncrieff to obtain updates on progressing SPA, including F/S, recommendations. This was communicated to S-M on the 11 th December Propose to close.

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091017-PAUDIT-003	Q2 Follow Up Report: Ensure that internal audit improvements are picked up within the tracking processes that exist within the SPA.	Graham Stickle	OPEN	22-01-18		11.12.17: Internal Audit improvements have been captured within the SPA Improvement Tracker and will be managed through SPA's internal improvement process. Propose to close.
091017-PAUDIT-004	Q2 Follow Up Report: Provide an update report to the January Audit Committee on all outstanding actions noted within the Q2 Follow Up Report.	Graham Stickle	OPEN	22-01-18		08.01.18: An update on outstanding actions will be included within agenda item 11.2 - SPA Improvement Tracker Progress Update. Propose to close.

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091017-PAUDIT-005	Q2 Follow Up Report: Report back to the Audit Committee in January on what progress had been made with staff around staff understanding the audit process and the standard of updates required.	David Page	OPEN	22-01-18		22.12.17: Further detail is provided within the report "Police Scotland – Recommendations Tracking Process". In summary, meetings have taken place with the main areas subject to audit to improve overall awareness and early identification that audits are taking place. An interim training presentation has been produced focusing on action planning, quality of updates and timescale management. Further formalised training is being developed in consultation with Scott-Moncrieff and following good practice identified from benchmarking. Surgeries are to be set up every reporting quarter. Changes have been made to our templates and reporting products. Propose to close.

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091017-PAUDIT-006	Q2 Follow Up Report: Provide a clearer explanation to Payroll – Staff Numbers Reconciliation to ensure it was explicit that staff who were current employees only were being paid.	James Gray	OPEN	22-01-18		<p>03.01.18: James Gray - A response is currently being collated and will be distributed to members as soon as it is available.</p> <p>Propose ongoing.</p>
091017-PAUDIT-007	Q2 Follow Up Report: Provided assurance to Members for the January Committee around Corporate Off Contract Spend where no update was provided.	Colette Sherry	OPEN	22.01.18		<p>03.01.18: Colette Sherry - Following the Non-Staff Pay Expenditure Audit, Police Scotland have commissioned a review to be led by EY, under the Commercial Excellence Programme to assess our P2P practices, develop an options appraisal and action plan. The assessment of on & off contract spend will be encompassed into this project assessment. The project has encountered delays due to challenges with Personnel Vetting however will launch on 12th January and will conclude by 31st March 2018, an assessment of on & off contract spend will be concluded within this timeframe.</p> <p>Propose ongoing.</p>

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091017-PAUDIT-008	Progress Report: Discuss the variations of days within the Audit Plan and report back to the Audit Committee in January 2018.	David Hume/ Gary Devlin	OPEN	22.01.18		10.01.18: A proposal is included within the Progress Report to be presented on 22 January 2018. Propose to close.
091017-PAUDIT-009	General Data Protection Regulation Briefing: Report back to the January Committee around Police Scotland's preparedness in relation to GDPR.	Supt Mark Lundie	OPEN	22.01.18		21.12.17: Paper being submitted to the January 2018 Audit Committee. Propose to close.
091017-PAUDIT-010	General Data Protection Regulation Briefing: Provide a presentation to the SPA Board around on GDPR and to be supported by Police Scotland on their preparedness.	Fraser Nicol	OPEN	22.01.18		10.01.18: On the 19th December 2017 the SPA Board agreed that the Audit Committee would provide assurance to the SPA Board on matters relating to GDPR. Therefore there will be no requirement for Fraser Nicol to provide this update. Propose to close.
091017-PAUDIT-011	General Data Protection Regulation Briefing: Report back to the January Audit Committee on Police Scotland, SPA and SPA Forensics capability around GDPR.	Helen Berry	OPEN	22.01.18		10.01.18: This is an agenda item to be presented on 22 January 2018. Propose to close.

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091017-PAUDIT-012	Improvement Tracker: Report back to the January Audit Committee on how Police Scotland intended to handle all recommendations noted within the Improvement Tracker.	Supt Mark Lundie	OPEN	22.01.18		<p>22.12.17: Further detail included within report "Police Scotland – Recommendations Tracking Process". In summary, we are consolidating all our recommendation tracking processes and bringing it together within one composite report. We are standardising our approach across all audits and inspections. We have leads identified in every business area and we are reporting through our DCC/DCO Management Board structures to drive progress. We present an overarching picture of progress to our Audit Committee and a revised Dashboard and outcome focused report is being developed.</p> <p>Propose to close.</p>
091017-PAUDIT-013	Improvement Tracker: Ensure that actual completion dates were noted within the Improvement Tracker at future Committee Meetings.	Supt Mark Lundie	OPEN	22.01.18		<p>22.12.17: Tracker revised to include actual completion dates.</p> <p>Propose to close.</p>
091017-PAUDIT-014	Improvement Tracker: Bring forward the SPA Improvement Tracker and process utilised to the January Audit Committee.	Graham Stickle	OPEN	22.01.18		<p>11.12.17: On the agenda for the January meeting of the Audit Committee</p> <p>Propose to close.</p>

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Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
MEETING HELD 23 August 2017						
PUBLIC SESSION						
230817-PAUDIT-001	External Audit Interim Report: Inform Members on the volume of Journal Authorisations to allow them to understand the amount of work and resource required.	Pauline Gillen Sarah Jane Hannah	ONGOING	9-10-17 22.01.18		<p>03.10.17: There were almost 10,000 journals processed over the year. This information has been circulated to Members.</p> <p>09.10.17: Members to be provided with a further breakdown around the nature of the journals.</p> <p>11.12.17: This additional information was issued to Audit Members on the 18th October.</p> <p>03.01.18: Sarah Jane Hannah - The Head of Financial Accounting sent a breakdown of journals as requested to SPA Liaison for onward distribution to members</p> <p>Propose to Close.</p>

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230817-PAUDIT-002	External Audit Interim Report: Report back to Members on how many of the bank accounts noted within Bank Reconciliations relate to legacy forces	James Gray	ONGOING	9-10-17		11.09.17: All legacy bank accounts were closed in 2013, and a new contract was entered into. However, the numerous previous legacy bank accounts were replicated under new SPA sort codes and new bank account numbers in line with Government Banking Arrangements. An analysis of the bank accounts which remain open and closed was sent to Members and John Foley on the 12 th September 2017. 09.10.17: The analysis was recirculated to Member on the 9 th October 2017. Propose to close.

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Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
230817-PAUDIT-004	Internal Audit - Budget Setting: Ensure the Budget Setting report is referred to the Finance Committee for their consideration.	Colette Craig	ONGOING	9-10-17 22-01-18		<p>11.09.17: This report was circulated to the Committee Coordinator of the Finance Committee and asked to share it with Members.</p> <p>09.10.17: It was agreed that this item was to be resent to the Chair of the Finance Committee to be placed on a forthcoming agenda for formal consideration.</p> <p>08.11.17: This item was formally addressed by the finance Committee on the 8th November 2017.</p> <p>Propose to close.</p>

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230817-PAUDIT-005	Internal Audit – Strategic Planning: Ensure the Strategic Planning report is referred to the Finance Committee for their consideration.	Colette Craig	ONGOING	9-10-17 22-01-18		<p>11.09.17: This report was circulated to the Committee Coordinator of the Finance Committee and asked to share it with Members.</p> <p>09.10.17: It was agreed that this item was to be resent to the Chair of the Finance Committee to be placed on a forthcoming agenda for formal consideration.</p> <p>08.11.17: This item was formally addressed by the finance Committee on the 8th November 2017.</p> <p>Propose to close.</p>

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230817-PAUDIT-006	Internal Audit – Commercial Excellence: Consider a suite of Office of Government Commerce (OGC) Templates to be placed on staff desktops to assist staff from Project Initiation through to Post Implementation Evaluation.	David Page	ONGOING	9-10-17 22-01.18		<p>04.10.2017: The Portfolio management framework is being finalised. Once agreed, an embedding process will be defined which ensures all relevant stakeholders understand and have access to the documentation required. This will include, or reference, relevant documentation specific to commercial excellence & procurement.</p> <p>22.12.17: Neil Dickson - The Portfolio Management Framework is in final draft and just needs sign off. Once agreed, this will be followed up with a communications and embedding plan to ensure everyone is aware and using the appropriate materials and processes. Where OGC templates are specifically being adopted these will be included, or an appropriate alternative.</p> <p>Propose Ongoing.</p>

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<p>230817-PAUDIT-008</p>	<p>Internal Audit – Commercial Excellence: Ensure the Commercial Excellence report is referred to the Finance Committee for consideration.</p>	<p>Colette Craig</p>	<p>ONGOING</p>	<p>9-10-17 22-01-18</p>		<p>05.10.17: This report was circulated to the Committee Coordinator of the Finance Committee and asked to share it with Members.</p> <p>09.10.17: It was agreed that this item was to be resent to the Chair of the Finance Committee to be placed on a forthcoming agenda for formal consideration.</p> <p>08.11.17: This item was formally addressed by the finance Committee on the 8th November 2017.</p> <p>Propose to close.</p>

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<p>230817-PAUDIT-009</p>	<p>Internal Audit – Lean Review: Identify where the best value of the Lean Process would be best place and ensure that staff are given the freedom to engage and find a project where they can build a Lean Project around. In addition consider a black belt to come in and support the programme until Police Scotland develop their own process.</p>	<p>David Page</p>	<p>ONGOING</p>	<p>9-10-17 22-01-18</p>	<p>02.10.2017: Police Scotland's approach to Continuous Improvement is being updated in the context of 2026 implementation. Priority areas to focus our resource will be identified through work with SROs, and additional resource is being considered through a professional services route.</p> <p>22.12.17: Police Scotland's approach to continuous improvement has been assessed and new organisational arrangements are in place. Continuous improvement is now led in Strategy, Insight and Innovation, a new area of focus within the portfolio of ACC Malcolm Graham. To ensure an effective cultural change and focus on continuous improvement in future, recruitment is underway for a new team of experienced continuous improvement colleagues. The specifications for the new roles require significant, demonstrable experience and the Lead Continuous Improvement role is required to be a black belt. Engagement with colleagues and development of a strategic improvement and savings programme is a key area of work being developed for implementation early in 2018. Propose to close.</p>
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<p>230817-PAUDIT-010</p>	<p>Internal Audit – Lean Review: Consider an options appraisal to ensure that Lean Six Sigma is the correct methodology to be following.</p>	<p>David Page</p>	<p>ONGOING</p>	<p>9-10-17 22-01-18</p>		<p>02.10.2017: Police Scotland's approach to Continuous Improvement is being updated in the context of 2026 implementation. Appropriate methodology will form part of this.</p> <p>22.12.17: An initial assessment of continuous improvement approaches has been undertaken across Police Scotland. The new service and focus outlined in 009 above is ensuring an Innovation Hub with a focus on continuous improvement is built for Police Scotland.</p> <p>Planning is in place and on track to deliver this mid 2018. As part of this plan a new framework for continuous improvement is being introduced. This will support Police Scotland to have access to the right CI approaches and methodologies for the challenges in operational policing and corporate services.</p> <p>Propose to close.</p>

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230817-PAUDIT-011	Internal Audit – Lean Review: Ensure the Lean Review report is referred to the People Committee for their consideration.	Colette Craig	ONGOING	9-10-17 22-01-17		<p>08.09.17: Report has been passed to the People Committee who have confirmed that Lean Sigma has been discussed as to whether Lean Sigma staff were being utilised for Modernisation Project. Another action was raised at the last People Committee to look at why the number of Lean Sigma trained staff had dropped 40 to 7.</p> <p>09.10.17: It was agreed that this item was to be resent to the Chair of the People Committee to be placed on a forthcoming agenda for formal consideration. In addition gain further clarification around the comment provided on the 8th Sept 2017. The report was resent to the Chair of the People Committee. The Committee Coordinator has advised that further actions have generated on this matter which the committee are taking forward.</p> <p>Propose to close.</p>

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230817-PAUDIT-012	Internal Audit – IT Service Delivery/Software Development: Ensure that the IT Service Delivery and Software Development reports are referred to the Finance Committee for their consideration.	Colette Craig	ONGOING	9-10-17 22-01-18		<p>11.09.17: This report was circulated to the Committee Coordinator of the Finance Committee and asked to share it with Members.</p> <p>09.10.17: It was agreed that this item was to be resent to the Chair of the Finance Committee to be placed on a forthcoming agenda for formal consideration.</p> <p>08.11.17: This item was formally addressed by the finance Committee on the 8th November 2017.</p> <p>Propose to close.</p>
230817-PAUDIT-013	Internal Audit – Software Development: Provide a short follow up on the Software Development Report noting future plans and dates for the Audit Committee on the 22 nd January 2018.	Gary Devlin	OPEN	22.01.18		<p>10.01.18: This is an agenda item to be presented on 22 January 2018, within the Quarterly Follow Up report.</p> <p>Propose to close.</p>

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230817-PAUDIT-014	Internal Audit – Software Development: Give consideration to a Corporate Risk around Software Development.	Fiona Davidson/ Graham Stickle	ONGOING	9-10-17 22-01-18		<p>26.09.17: Consultation is to take place with relevant management within ICT for consideration of whether one or more risks require to be documented and escalated as appropriate.</p> <p>18.12.17: ICT have captured a risk around Software Development on their departmental risk register. Following the internal audit report on software development, a number of improvements have been made in this area and controls implemented which are managing this risk at a low score and escalation is not required at this time.</p> <p>Propose to close.</p>

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230817-PAUDIT-015	Internal Audit – Follow Up: Give consideration to carrying out an exercise to review on how Police Scotland and Internal Audit could accelerate the discharge of outstanding actions.	David Page/ Gary Devlin	OPEN	22-01-18		22.12.17: Donna Adam - Work has been undertaken in conjunction with Scott-Moncrieff to review outstanding actions. We continue to focus on the oldest recommendations where there is a high or medium risk. A number have been closed in the last 6 months. We are focused on improving our action planning processes as a means of expediting recommendations. Propose to close.

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230817-PAUDIT-016	Internal Audit – Follow Up: Ensure that deadlines in relation to GDPR are reviewed to ensure that compliance.	David Page	ONGOING	9-10-17 22-01-18		<p>27.09.17: During October we are meeting to review the workload in respect of all our Information Management external actions to ensure that risks are mitigated and milestones achieved.</p> <p>23.11.17: GDPR and project manager resources are now in place along with appropriate governance procedures. Action plan and project plan completed and progress is on track to ensure compliance. Currently assisting Internal Audit to compile a report that will be presented to Audit and Risk Committee in Jan. Police Scotland's progress presentation and paper will also be presented on 22 Jan 2018.</p> <p>27.12.17: Mark Lundie – Paper to be provided to Audit Committee on 22 January 2018</p> <p>Propose Ongoing</p>
230817-PAUDIT-018	Police Scotland – Whistleblowing Assurance: Provide a progress report with evidence of Metrix on Police Scotland's Whistleblowing Policy to the January Audit Committee.	Mark Lundie	OPEN	22-01-18		<p>05.01.18: This is an agenda item to be presented on 22 January 2018.</p> <p>Propose to close.</p>

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230817-PAUDIT-019	Police Scotland – Whistleblowing Assurance: Provide both Police and SPA feedback on how other organisations report on Whistleblowing.	Gary Devlin/ Mark Lundie/ John MacLean	ONGOING	9-10-17 22-01-18		<p>03.10.17: Sup Mark Lundie, Gary Devlin, John MacLean and Helen Berry have met to discuss this. Gary Devlin has carried out research into other organisations’ methods of reporting, however none were deemed suitable. An appropriate Metrix has now been identified, which will be presented to the Audit Committee in January.</p> <p>09.10.17: It was agreed that this feedback would be expected during the discharge of action 230817-PAUDIT-018 and 230817-PAUDIT-020.</p> <p>05.01.18: This is an agenda item to be presented on 22 January 2018.</p> <p>Propose to close.</p>
230817-PAUDIT-020	SPA – Whistleblowing Assurance: Provide a progress report with evidence of Metrix on Police Scotland’s Whistleblowing Policy to the January Audit Committee.	John MacLean	OPEN	22-01-18		<p>05.01.18: Paper presented for consideration at the Audit Committee on 22 January 2018.</p> <p>Propose to close.</p>

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230817-PAUDIT-023	Improvement Tracker: Consider the measuring and quantifying of Impact within the tracker.	Donna Adam	OPEN	9-10-17		27.09.17: We are currently carrying out a review of our management of audit recommendations which will include improved reporting of outcomes and impact. During this review we are consulting with experts in the field and benchmarking to identify best practice. This work will be complete by December 2017 and reported to the Audit Committee in January 2018. 09.10.17: Members were provided with an update on the 9 th October 2017 in order to close this action. Propose to Close
MEETING HELD 25 July 2017						
PUBLIC SESSION						

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Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
250717-PAUDIT-001	Annual Report from Internal Audit: Have dialogue with the Audit Committee on how they can assist with the programme.	David Page/ James Gray	OPEN	23.10.17		05.01.18: Sarah Jane Hannah – Work was carried out in this regard between David Page, James Gray and both internal and external auditors to formulate the Governance Statements for the 16/17 Annual Report and Accounts which have since been laid before parliament. Propose to close.

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250717-PAUDIT-002	Annual Report from Internal Audit: Complete a process of reviewing outstanding recommendations to understand their current relevance.	Supt Mark Lundie	ONGOING	23-10-17 22-01-18		16.08.17: This item is not yet due. 27.09.17: At every quarterly review, we assess each recommendation for relevance. We are currently carrying out an extensive exercise to review all outstanding activity with a view to prioritising and assessing for relevance. This work will be complete by December 2017 and reported to the Audit Committee in January 2018. 22.12.17: All recommendations have been reviewed for relevance and are presented within the revised report style for consideration. Propose to close.

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