

SCOTTISH POLICE  
AUTHORITY

<b>Meeting</b>	<b>Audit Committee Public Session</b>
<b>Date</b>	<b>18 April 2018</b>
<b>Location</b>	<b>SPA, Pacific Quay, Glasgow</b>
<b>Title of Paper</b>	<b>Internal Audit Governance Report</b>
<b>Item Number</b>	<b>5.8</b>
<b>Presented By</b>	<b>Gary Devlin, Partner, Scott-Moncrieff</b>
<b>Recommendation to Members</b>	<b>Members are requested to note the report and the progress that is being made to deliver the 2017/18 plan.</b>
<b>Appendix Attached</b>	<b>Internal Audit Governance Report</b>

**PURPOSE**

This paper presents our final report on the review of Governance.  
The paper is presented in line with the Internal Audit contract with Scottish Police Authority.  
The paper is submitted for noting.

## **1. BACKGROUND**

- 1.1 The SPA approved a Corporate Governance framework in December 2016 following the SPA Chair's Review of Governance in Policing.

Police Scotland is currently undertaking a review of their internal governance framework which will help to support the SPA's corporate governance framework.

## **2. FURTHER DETAIL ON THE REPORT TOPIC**

- 2.1 The report notes that Police Scotland has implemented an effective governance structure that is aligned to the Scottish Police Authority (SPA) governance structure and allows oversight of Police Scotland activities. In addition, the SPA and Police Scotland whistleblowing arrangements are adequate to meet minimum legislation and guidance requirements.

The report contains one "grade 3" (high risk exposure"), nine "grade 2" (moderate risk exposure) and one "grade one" (limited risk exposure) recommendations to enhance the design and operation of governance and whistleblowing controls. The findings contained within the report, with the exception of one, have been accepted with action owners and timescales for completion assigned. The action that has not been accepted by management has remained in the report for information context purposes.

Next steps: We will follow up management responses contained within the report on a periodic basis to monitor progress being made towards implementing management actions

## **3. FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications arising as a direct result of this report.

## **4. PERSONNEL IMPLICATIONS**

- 4.1 There are no personnel implications associated with this report.

## **5. LEGAL IMPLICATIONS**

5.1 There are no legal implications associated with this report.

**6. REPUTATIONAL IMPLICATIONS**

6.1 There are no reputational implications arising from with report.

**7. SOCIAL IMPLICATIONS**

7.1 There are no social implications directly associated with this report

**8. COMMUNITY IMPACT**

8.1 There are no community impact implications directly associated with this report.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no equalities implications directly associated with this report.

**10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this report.

**RECOMMENDATIONS**

Members are requested to note the progress that is being made to deliver the 2017/18 plan.