



Scottish Police Authority

Internal Audit Report 2017/18

Police Scotland Governance Structure

March 2018



Scott-Moncrieff
business advisers and accountants

Scottish Police Authority

Internal Audit Report 2017/18

Police Scotland Governance Structure

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Executive Summary

Conclusion

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. We have identified six opportunities for improvement that will help to further enhance the design and robustness of controls, including the establishment of an annual review process to ensure the governance structure and supporting documents remain relevant and effective.

The SPA and Police Scotland whistleblowing arrangements are adequate to meet minimum legislation and guidance requirements. We have identified five improvement opportunities to enhance whistleblowing arrangements within both organisations, with all of these being of a moderate to low risk rating.

Background and scope

The SPA approved a Corporate Governance framework in December 2016 following the SPA Chair's Review of Governance in Policing. During 2017/18, Police Scotland has implemented a revised internal governance structure to improve oversight arrangements within Police Scotland and to provide additional clarity to the way in which it provides assurance to the SPA over its activities.

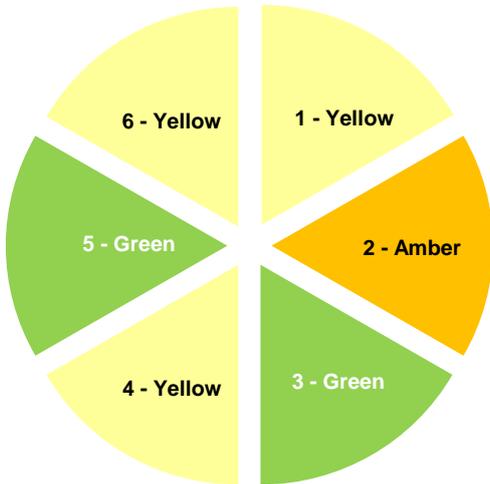
We have reviewed the current Police Scotland internal governance structure, roles and responsibilities and gained an understanding of the assurance provided by each group. We assessed how these arrangements correspond with the governance arrangements in place at the SPA.

The review also considered the whistleblowing arrangements in place within the SPA and Police Scotland, assessing whether they met best practice standards and were compliant with regulatory requirements.

Acknowledgements

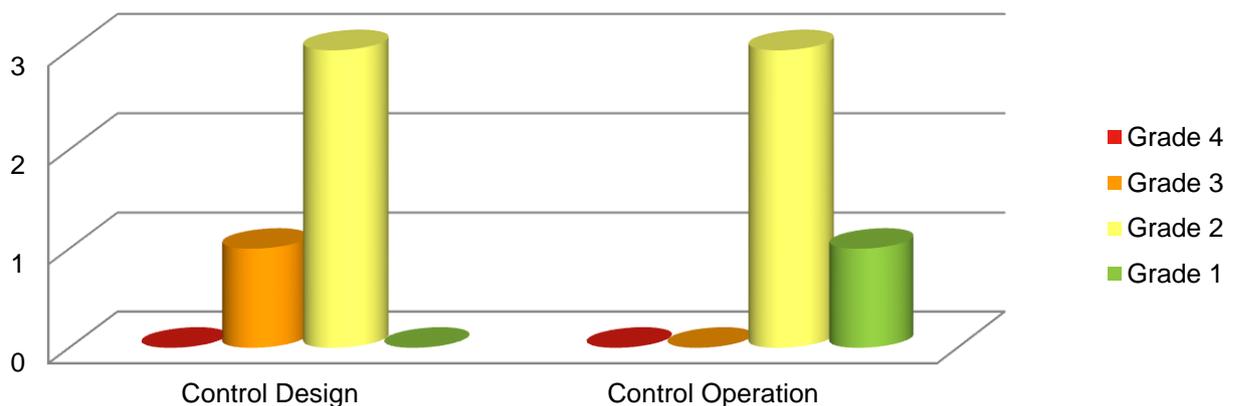
We would like to thank all staff consulted during this review for their assistance and co-operation.

Control assessment



1. Police Scotland's governance structure is aligned to the SPA and clear reporting lines are in place.
2. Terms of reference are in place that are aligned with guidance and set out the remit and responsibilities of Police Scotland governance groups and groups operate effectively, discharging their responsibilities and engaging members fully in its business
3. Police Scotland's governance framework documents align to good practice as outline in the Scottish Public Finance Manual.
4. SPA and Police Scotland's Whistleblowing policies and procedures follow best practice, including legislative requirements, and are applied consistently.
5. Appropriate measures are in place to support employees to report suspected issues under the whistleblowing policy, and employees who file such a report are suitably protected.
6. There is regular reporting of whistleblowing activities to relevant SPA and PS committees.

Improvement actions by type and priority



Eleven improvement actions have been identified from this review, seven of which relate to the operation of existing controls, rather than the design of controls themselves. See Appendix A for definitions of colour coding.

Key findings

Good practice

Police Scotland's governance framework arrangements reflect good practice in the following areas:

- The Police Scotland governance framework was developed by mapping Police Scotland's governance requirements to the SPA governance framework, supporting alignment between the two frameworks, as shown in Appendix B. The development of the framework considered the required reporting and information needs of all governance groups, preventing overlap and duplication of responsibilities and ensuring appropriate information is obtained by all groups to support the effective discharge of governance responsibilities.
- The newly established Governance, Audit & Assurance Unit is responsible for providing governance advice and support to Police Scotland staff, raising awareness of the framework and embedding the framework within the culture of the organisation. In addition, the unit also provides secretariat support to Police Scotland governance groups ensuring agendas are aligned with terms of reference responsibilities, agendas are agreed on a timely basis, and that required information is prepared and submitted to groups in advance of meetings.
- The newly established Strategic Engagement & Coordination Unit focuses on outward looking governance and is responsible for liaising with the SPA on a continual basis. The SPA and Police Scotland advised that the development of the Unit has supported the formation of stronger relationships between both organisations with the unit providing daily information and guidance support to the SPA. The Unit also attends SPA agenda setting meetings, ensuring the information required by the SPA is provided on a timely basis for review and scrutiny at meetings. We tested a sample of 12 of a possible 17 governance groups and confirmed that Police Scotland governance groups are escalating information to the SPA on a timely basis and in line with the reporting lines and requirements set out within the framework.

Areas for improvement

We have identified a number of areas for improvement which, if addressed, would strengthen SPA / Police Scotland's controls.

- The development of a communication strategy to support and encourage the clear communication of governance framework amendments between the SPA and Police Scotland;
- Governance board terms of reference must be amended to clearly identify supervising Committees and the content of information to be escalated to other governing boards;
- An annual governance review process should be established to ensure arrangements remain relevant, effective and robust;
- The role of SPA representatives at Police Scotland governance board meetings should be clarified and reflected within governance board terms of reference;
- Terms of reference should be updated to reflect document oversight and approval responsibilities and review and approval dates should be recorded within the documents;

- The governance framework guidance must be finalised, approved and issued to relevant staff members. In addition, governance documentation should be made available via the Police Scotland intranet;
- Whistleblowing processes should be reviewed with a view to providing additional guidance to staff about the reporting channels to use and to provide additional clarity around the definition of whistleblowing reporting;
- A whistleblowing communication strategy should be considered that sets out the level of training that is required ensuring the process is effectively communicated across both the SPA and Police Scotland, including induction and refresher training needs;
- The whistleblowing review should compare whistleblowing legislation and guidance to the current process to identify and rectify any instances of non-compliance or divergence from good practice, including those matters we have identified at MAP 4.1;
- The whistleblowing governance structure and reporting frequency should be clarified and set out within whistleblowing documentation; and
- Annual whistleblowing report formats should be reviewed to ensure only designated whistleblowing cases are reported, operational matters must be excluded.

These are further discussed in the Management Action Plan below.

Management Action Plan

Control Objective 1: Police Scotland's governance structure is aligned to the SPA and clear reporting lines are in place

Yellow

1.1 Governance Reporting Lines and Requirements

We tested a sample of 12 Police Scotland governance groups to confirm whether those groups were escalating timely reports and information via the expected reporting lines set out within the governance framework. We obtained appropriate evidence to support the clear escalation of reports and information within Police Scotland and through to SPA Board and Committees. In particular, we confirmed this was in place for the Police Scotland Audit and Risk Board and the Audit Committee. However, we did note that terms of reference do not always identify clear reporting lines and requirements. For example:

- The Transformation Resource Control Group reports to the Change Board but the reporting line has not been captured within its terms of reference; and
- Local Policing Management Board, Crime and Ops Support Management Board and Corporate Management Board state that reports are to be made to the Strategic Leadership Board (SLB) and Board subcommittees "as required".

In addition, we noted that the reporting requirements contained within all Police Scotland governance group terms of reference are not specific i.e. "To approve the flow of business to the Scottish Police Authority Board/Committee/Police Scotland Committee". As a result, the extent and frequency of information to be escalated within the governance structure is not clear.

Risk

The lack of clarity surrounding governance reporting lines and requirements may result in key matters and issues not being appropriately escalated within governance groups. This could lead to ineffective governance oversight and scrutiny of which key matters, impacting the reputation of both Police Scotland and SPA.

Recommendation

Governance group terms of reference should be amended to clearly identify supervising committees and the content of information to be provided by these groups. In addition, where governance groups report into more than one supervising committee, it should be clear whether reporting to these committees should be provided on a regular basis for the purposes of oversight, or by exception in response to particular issues.

Grade 2
(Design)

Management Action

Recommendation accepted

Terms of reference for boards will be amended as required to include specific reference to reporting lines and requirements and the process of escalation within the governance group structure. Additionally, Police Scotland will work with the SPA to ensure that the Police Scotland governance structure and reporting lines are robust, properly understood and visible to committees.

Action owner: ACC Alan Speirs

Due date: end of July 2018

1.2 SPA oversight of PS Governance Framework

The SPA is the governing body of Police Scotland and the SPA Chief Executive, as Accountable Officer, is accountable to the Scottish Parliament for, among other things, the governance arrangements within SPA, Police Scotland and Forensic Services. As a result, it is imperative that the SPA Board and its sub-committees have clear oversight over Police Scotland's performance and obtain timely updates and reports from Police Scotland governance groups.

The Police Scotland Governance Framework has not been formally shared with or approved by the SPA Board. Police Scotland Management advised that the SPA was consulted during the development of the framework, however the level of SPA consultation during the design of the framework is unclear. SPA management advised us there were no concerns regarding the Police Scotland governance framework or the level of information being received by Police Scotland and that there was no requirement for formal SPA approval of the Police Scotland framework. Both Police Scotland and SPA management identified the importance of clear communication of governance developments between both organisations. We noted that there is no formal process in place that requires both the SPA and Police Scotland to keep each other notified of governance framework developments.

Risk

There is a risk that ineffective communication of future changes to the Police Scotland governance framework may result in the SPA being unable to effectively discharge its governance and scrutiny responsibilities, negatively impacting the reputation of the SPA.

Recommendation

The SPA and Police Scotland should consider developing a communication strategy to support the communication and consultation of future governance framework amendments. This will ensure both organisations are aware of all proposed governance structure amendments and the impact these will have on governance reporting lines and requirements.

Management Action

Grade 2
(Design)

Recommendation accepted

Police Scotland will work with the SPA to develop a communication strategy that ensures both organisations are aware of, and can discuss where required, proposed amendments to respective Governance Frameworks.

Action owner: ACC Alan Speirs

Due date: end of June 2018

1.3 SPA attendance at Police Scotland Board Meetings

To improve transparency between Police Scotland and the SPA, a SPA representative has been attending Police Scotland board meetings since the beginning of 2018. The SPA and Police Scotland have both provided positive feedback with regards to SPA attendance at Police Scotland board meetings.

The benefits of SPA attendance at these meetings include:

- Sharing the views and concerns of the Accountable Officer as part of the oversight process within the Police Scotland governance structure, which assists in streamlining decision-making; and
- Informing the SPA management's secretariat support to the Board and its Committees by providing earlier insight into the nature and content of papers likely to be presented to each meeting.

Police Scotland advised that SPA attendance at Police Scotland board meetings is at the discretion of the Chair and that SPA attendance will always be in an observer capacity. We confirmed that board terms of reference permit other attendees to attend meetings at the discretion of the Chair however there is no formal reference to SPA attendance or attendee capacity within these documents.

In addition, we noted that the SPA representative attending meetings has been an individual working with SPA on a secondment. It is currently unclear whether SPA attendance at these meetings will continue beyond the secondment period, and whether the SPA plans to attend all Police Scotland governance board meetings. For example, we noted SPA has not yet attended a meeting of the Police Scotland audit and risk board.

Risk

The role of SPA representatives at Police Scotland governance board meetings is unclear within meeting terms of reference, which may result in miscommunications about the purpose and expectations of SPA representatives at these meetings. This may impact negatively on the strong relationships that have developed between SPA and Police Scotland in recent months. In addition, there is a risk that the Accountable Officer is not adequately represented at Police Scotland governance boards resulting in decisions being proposed or made without an awareness of the views or concerns of the SPA and the Accountable Officer.

Recommendation

The SPA and Police Scotland should consider whether SPA attendance at Police Scotland board meetings should continue on a more permanent basis. If attendance is agreed, the arrangements should be formalised in the Police Scotland board terms of reference, including identification of the SPA representative's role (for example, being in attendance rather than a member of the governance boards).

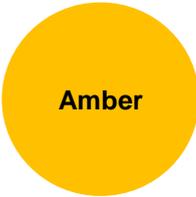
Management Action

Recommendation not accepted

Police Scotland already has in place arrangements covering standing invitations for SPA executive members to attend key governance meetings relating to the Accountable Officer's obligations. This is provided for in existing terms of reference.

Action owner: N/A **Due date:** N/A

Control Objective 2: Terms of reference are in place that are aligned with guidance and set out the remit and responsibilities of Police Scotland governance groups and groups operate effectively, discharging their responsibilities and engaging members fully in its business.



2.1 Terms of Reference

The Police Scotland Senior Leadership Board and its supporting governance boards undertake annual reviews of their terms of reference, in line with best practice. Each governance board is responsible for reviewing its own terms of reference and for submitting finalised versions to the SLB for noting and comment. The annual terms of reference review and approval process has not been formally recorded within the terms of reference.

We confirmed that annual reviews are completed, however we noted that document review dates are not routinely recorded within these documents.

Risk

There is a risk that terms of reference review and approval responsibilities are unclear resulting in documents being approved and overseen by inappropriate groups / individuals. Also, the lack of clear review evidence and timetable creates a risk that the latest governance documentation may not be used or reviewed on a regular basis.

Recommendation

Terms of reference should be updated to reflect document oversight and approval responsibilities and review dates should be recorded on terms of reference noting the approval details by the relevant committee and the due date for the next review to clearly show the current version in use.

Management Action

Grade 1
(Operation)

Recommendation Accepted

The document oversight and annual approval process will be formally recorded within all terms of reference.

Action owner: ACC Alan Speirs

Due date: end of June 2018

2.2 Governance Documentation

Police Scotland has developed a Governance Framework Guidance document to support the governance framework structure. The guidance will be used to raise awareness of the governance framework within the organisation. We noted that the Governance Framework Guidance document is still in draft format and has yet to be formally approved and issued to staff.

We also noted that governance documentation is not easily accessible to staff. The Governance, Audit and Assurance Unit is responsible for issuing governance documentation to staff/governance board members who require sight of these documents or when requested to do so. However management advised that the Police Scotland intranet is currently being adapted to include a Governance, Audit & Assurance section that will be used to retain all governance documentation, such as guidance, terms of references etc. The intranet section should be completed by the end of April 2018.

Risk

There is a risk that staff are not aware of the Police Scotland governance framework leading to inadequate communication and escalation of governance matters, resulting in governance groups not being provided with the information required to effectively discharge governance responsibilities, negatively impacting the reputation of the organisation.

Recommendation

The governance framework guidance must be finalised, approved and issued to relevant staff members. In addition, all governance documentation must be uploaded on to the GAA intranet section to ensure all governance documentation is easily accessible to Police Scotland staff.

Management Action

Grade 2
(Operation)

Recommendation accepted

The draft guidance will be finalised for approval and published on the Police Scotland intranet.

Action owner: ACC Alan Speirs

Due date: end of June 2018

2.3 Annual Governance Review Process

Corporate governance guidance stipulates that it is best practice to undertake annual governance reviews with the purpose of ensuring governance arrangements remain relevant, effective and robust. Annual governance reviews should consider whether:

- Governance group terms of reference remain relevant and continue to comply with good practice and statutory guidance;
- Governance groups have well developed annual work plans that set out how groups aim to fully discharge their responsibilities as required by the terms of reference;
- Governance groups provide an annual report to the Board to provide it with assurance that each group has fully discharged its delegated responsibilities throughout the year;
- The collective performance of governance groups; and
- The performance of individual group members.

Police Scotland plans to undertake an annual review of the new governance framework during December 2018. The proposed governance review commencement date and the summary review process were presented to, and agreed by, the Strategic Leadership Board at the January 2018 meeting. We noted that the annual review process and timetable has still to be formally developed, agreed and documented.

During our review we identified one instance where a governance group was operating in accordance with its terms of reference but failed to be effective due to decision-making restrictions. The Resource Governance Board (RGB), a non-decision-making body, is responsible for allocating Police resources to meet resource bids that have been authorised by the Tasking and Delivery Board. The process of approving resource bids prior to resource allocations being assessed to determine if bids are feasible is ineffective and may result in inadequate resources being available to meet authorised bids. Management advised that they are aware of this matter and that the remit and decision making powers of the RGB will be considered during the annual review process.

Risk

The lack of clarity surrounding the annual governance review process may result in the review process not commencing or poor quality reviews being undertaken, leading to ineffective governance arrangements not being identified and rectified to enhance the overall governance framework within Police Scotland. There is also a risk that the governance groups do not fulfil the responsibilities set out in the terms of reference.

Recommendation

Police Scotland should develop and agree the annual governance review process. When developing the process consideration of the points noted above must be taken into account and reflected within the process. It may also be appropriate to obtain feedback from the SPA Board and Committee Chairs to inform annual review outcomes.

In addition, the remits of the RGB and the Tasking and Delivery Board should be reviewed to ensure effective and efficient consideration and authorisation of resource bids.

Management Action

Grade 3
(Design)

Recommendation accepted

An annual governance review is scheduled for December 2018 and has been agreed, documented and approved by SLB in January 2018. Police Scotland will further develop the annual governance review process and include the recommendations made to ensure governance arrangements remain relevant, effective and robust.

Proposals are being developed which will enhance the role of the Tasking & Delivery Board and provide a more collective and integrated decision making process to resource allocation and deployment.

Action owner: ACC Alan Speirs

Due date: end of July 2018

Control Objective 3: Police Scotland's governance framework documents align to good practice as outline in the Scottish Public Finance Manual.



No weaknesses identified

Police Scotland governance arrangements are laid out within:

- The Governance Framework Guidance;
- The Financial Regulations; and
- Governance group terms of reference.

We undertook a review of the above documents, selecting a sample of 12 terms of reference from a possible 17, and confirmed that these were fully aligned and compliant with the governance requirements set out within the Scottish Public Finance Manual.

Control Objective 4: SPA and Police Scotland's Whistleblowing policies and procedures follow best practice, including legislative requirements, and are applied consistently.

Yellow

4.1 Whistleblowing Legislation and guidance

We reviewed the SPA and Police Scotland whistleblowing documentation, cross-referencing the documents with Scottish Government and other relevant whistleblowing legislation and guidance, and noted:

- No Whistleblowing Champion (for example a Board member / member of senior management) has been established with responsibility for ensuring and overseeing the integrity, independence and effectiveness of the policies and procedures on whistleblowing, including those policies and procedures intended to protect whistle-blowers from being victimised because they have disclosed reportable concerns;
- There is no dedicated person / department with whom members of staff can raise whistleblowing concerns;
- There is no confirmation that whistle-blowers will be provided with support to find alternative employment if needed;
- There is no clarification that current processes conform to the requirements of the Scottish Government (and Department for Business Innovation & Skills, Guidance for Employers and Code of Practice); and
- The guidance confirms reporters will be protected from victimisation however there is no clarification that whistle-blowers will be protected from being dismissed, a requirement under the Employment Rights Act 1996.

Management advised that the planned whistleblowing review will include an assessment of current legislation and guidance and any aspects omitted will be reflect within the amended documents.

Risk

There is a risk that whistleblowing processes are non-compliant with applicable legislation and/or fail to meet best practice requirements, resulting in whistleblowing cases being handled ineffectively by the organisations. This may lead to the SPA being sued by whistle-blowers and suffering adverse publicity, further impacting its reputation.

Recommendation

We support management's plans to undertake an assessment of available whistleblowing legislation and guidance with the view of reflecting key points within the whistleblowing processes during the review.

Management Action

Recommendation accepted

Work is already being undertaken to develop a Standard Operating Procedure (SOP), which will replace the guidance document currently available to all staff. This SOP will satisfy all legislative requirements and will seek to implement the recommendations made herein.

Action owner: ACC Speirs

Due date: end of July 2018

4.2 Whistleblowing Review

The SPA and Police Scotland worked in conjunction to develop the Whistleblowing Policies and Guidance that came into force in June 2017. Our review of the SPA and Police Scotland whistleblowing processes noted that each organisation has four whistleblowing reporting channels. Individuals can report concerns via their:

- Line manager/other manager;
- Other nominated staff member / Integrity Matters (online reporting tool);
- Nominated policing unit/SPA chair; or
- Another external body.

Police Scotland management advised a large number of reports are submitted via Integrity Matters, an online confidential reporting mechanism providing an opportunity for all individuals to anonymously report any concerns they have regarding unethical, unacceptable, unprofessional or illegal behaviour. There were 562 referrals submitted using Integrity Matters between 1st April and 30th September 2017. These cases cannot be formally pursued as whistleblowing due to the reporter not being known. Police Scotland currently categorises all 562 cases potential whistleblowing, even after initial assessments have confirmed that cases are not whistleblowing related.

Management advised that there is a plan in place to review and refresh current whistleblowing processes based on lessons learned to date. This will include a review of whistleblowing reporting mechanisms with the aim of having one point of contact to report concerns to, providing reporting clarity to staff. The proposed approach will also support the clear identification of whistleblowing reports and remove the need for the current potential whistleblowing category.

Risk

There is a risk that the significant amount of Integrity Matters anonymous reports being received may result in whistleblowing cases not being adequately identified, investigated, managed and reported by the SPA and Police Scotland. This will lead to inappropriate behaviours within these organisations going undetected and rectified, leading to further reputational damage.

Recommendation

We support managements view to review whistleblowing processes with the aim of providing additional clarity within the policies about the circumstances in which it is most appropriate to use each reporting channel, as well as providing a clearer definition of when referred matters will be classed as whistleblowing for investigation and reporting purposes. .

Grade 2
(Operation)

Management Action

Recommendation accepted

Police Scotland will ensure force policy and guidance is clearly defined within the new SOP and available to all staff reporting such matters.

Action owner: ACC Speirs

Due date: end of July 2018

4.3 Whistleblowing Training

Whistleblowing guidance states that providing training at all levels of an organisation on the effective implementation of whistleblowing arrangements will help to develop a supportive and open culture. Management advised that the following training was provided to staff during the rollout of the whistleblowing process:

- First Line Manager course/presentations;
- Poster Campaign;
- Force memo; and
- Staff briefings launched by line managers.

We were unable to confirm the availability and attendance at first line manager session as training records were not completed and retained. We were advised that managers were required to report the completion of staff briefings to the People Committee, however we were unable to evidence briefing updates via a review of meeting minutes. In addition, there is no new start whistleblowing training in place, nor has refresher training been considered for existing staff members.

Risk

There is a risk that staff are unfamiliar with whistleblowing processes resulting in whistleblowing concerns not being raised leading to poor behaviours not being identified and addressed which may ultimately impact the reputation of the organisation.

Recommendation

When refreshing whistleblowing process, a communication strategy should be considered that sets out the level of training that is required to ensure the process is effectively communicated across both the SPA and Police Scotland. Consideration should also be given as to how the process will be communicated to new members of staff and recommunicated to existing staff. Finally, evidence of training being completed should be retained where possible.

Management Action

Grade 2
(Design)

Recommendation accepted

A communications strategy will be drafted to support publication of the new SOP, highlight key matters and ensure staff are aware of their rights and the process for raising concerns. Procedures for recording training will be reviewed and updated as required.

Action owner: ACC Speirs

Due date: end of July 2018

Control Objective 5: Appropriate measures are in place to support employees to report suspected issues under the whistleblowing policy, and employees who file such a report are suitably protected.



No weaknesses identified

SPA and Police Scotland whistleblowing processes provide staff members with a variety of whistleblowing reporting methods. The provision of various reporting channels was agreed to increase the likelihood of concerns being raised by staff who might, for example, feel uncomfortable raising concerns directly with their line manager.

Whistleblowing concerns can be submitted via:

- Line manager/other manager;
- Other nominated staff member/ Integrity Matters (anonymous online reporting tool);
- Nominated policing unit/SPA chair; or
- Another external body.

Management advised all members of staff were notified of the new whistleblowing policy prior to its launch and that all whistleblowing documentation was uploaded on to the SPA and Police Scotland intranets to promote awareness of the process amongst staff. The policy and guidance documents comply with applicable whistleblowing guidance and legislation and provide support to staff on how to make a whistleblowing claim. We identified minor discrepancies with whistleblowing guidance which have been recorded at MAP 4.1.

The SPA and Police Scotland whistleblowing process ensures confidentiality is provided to whistle-blowers, who require it, and that individuals are protected from victimisation, bullying and harassment in the work place.

Overall, the SPA and Police Scotland continue to promote a culture where employees feel confident to raise whistleblowing concerns and ensure reporters are provided with, where possible, the support and protection they require.

Control Objective 6: SPA and Police Scotland's Whistleblowing policies and procedures follow best practice, including legislative requirements, and are applied consistently.

Yellow

6.1 Whistleblowing Governance Structure

Public sector organisations should have clear whistleblowing governance arrangements in place and governance groups should be responsible for reviewing and approving the whistleblowing policy and regularly reviewing whistleblowing cases.

The SPA Board approved both the SPA and Police Scotland whistleblowing policies and guidance at the May 2017 Board Meeting and the Audit Committee is currently responsible for reviewing annual Whistleblowing Reports, although we were informed this may become the responsibility of the newly formed Complaints and Conduct Committee. In addition, management advised that both the SPA and Police Scotland provide bimonthly whistleblowing reports to the People Committee and Police Scotland reports on a monthly basis to the Force Tasking and Performance Board on whistleblowing matters.

We noted that Whistleblowing Governance arrangements have not been formally documented within the whistleblowing documentation and while undertaking a minute review we could not identify any whistleblowing discussions taking place at the People Committee or the Force Tasking and Performance Board.

Risk

There is a risk that whistleblowing activity is not actively overseen at an appropriate level within the organisation leading to cases not being adequately addressed. This may result in those who commit wrongdoings not being held accountable for their actions and the organisation failing to embed a zero tolerance culture to such behaviours, ultimately impacting the reputation of the organisation.

Recommendation

When refreshing the whistleblowing process, the whistleblowing governance structure and reporting frequency should be clarified and set out within whistleblowing documentation.

Management Action

Recommendation accepted

Police Scotland will address the matters raised as part of the ongoing whistleblowing process review.

Action owner: ACC Speirs

Due date: end of July 2018

Grade 2
(Operation)

6.2 Whistleblowing Annual Reports

The SPA and Police Scotland presented annual whistleblowing reports to the January 2018 meeting of the Audit Committee. We undertook a detailed review of both reports and noted:

- The SPA report stated that there had been one whistle blowing referral in the period, as expected; and
- The Police Scotland report included a breakdown of all 562 referrals received by the Gateway Unit between 1 April 2017 and 30 September 2017. This was because the current whistleblowing definition (i.e. “Does the report raise issues for ‘others’ e.g. the organisation, colleagues, clients, or the wider public? If yes, then it is likely to be treated as whistleblowing”) meant that all 562 cases could potentially be whistleblowing, although none had been investigated under the whistleblowing procedures. The 562 cases were further categorised into referral categories (e.g. theft and fraud, abuse of powers etc.); and
- The Police Scotland report only included quantitative data and failed to provide further qualitative analysis such as investigation outputs, lessons learned, or any trends identified.

Risk

There is a risk that whistleblowing reporting is ineffective in supporting governance groups to identify improvement issues or themes arising from investigations, resulting in organisational failure to address matters raised by whistle blowers.

Recommendation

Management should review whistleblowing report formats and content. We recommend that only designated whistleblowing cases are reported. In addition, reports should clearly include the number of cases received, a high level breakdown of types of issues raised, the lessons learned and any trends identified.

We support SPA management’s proposal within the January 2018 Annual Report, that future reports will include analysis on investigation outputs and lessons learned rather than just trends and quantitative analysis.

Management Action

Grade 2
(Operation)

Recommendation accepted

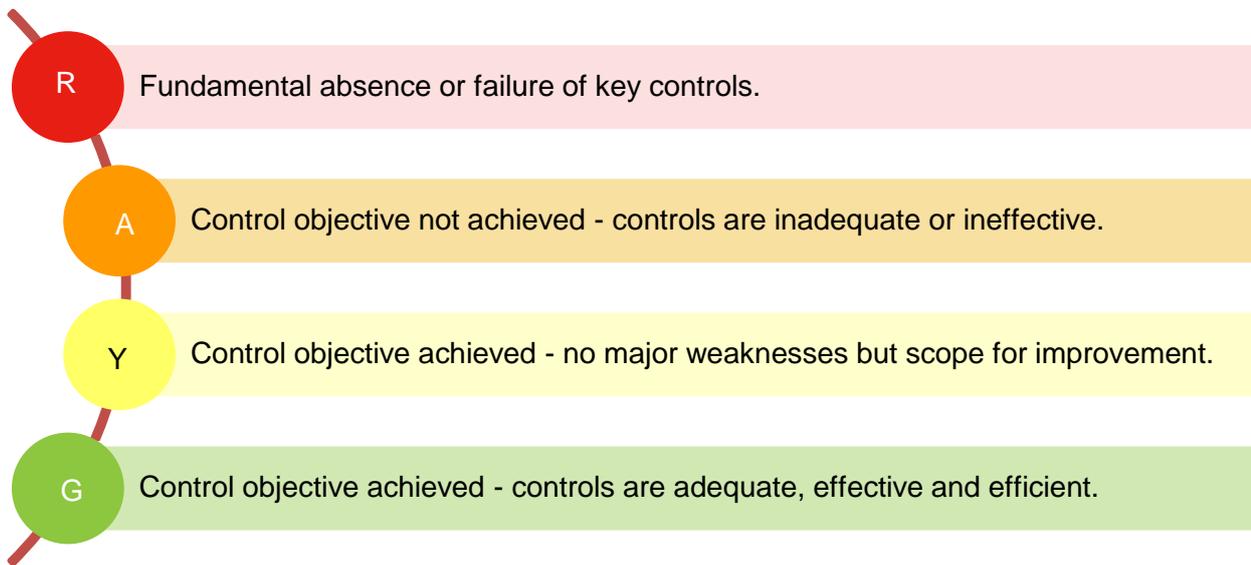
Police Scotland will ensure that documents are amended as necessary and future reports include investigation outputs and lessons learned.

Action owner: ACC Speirs

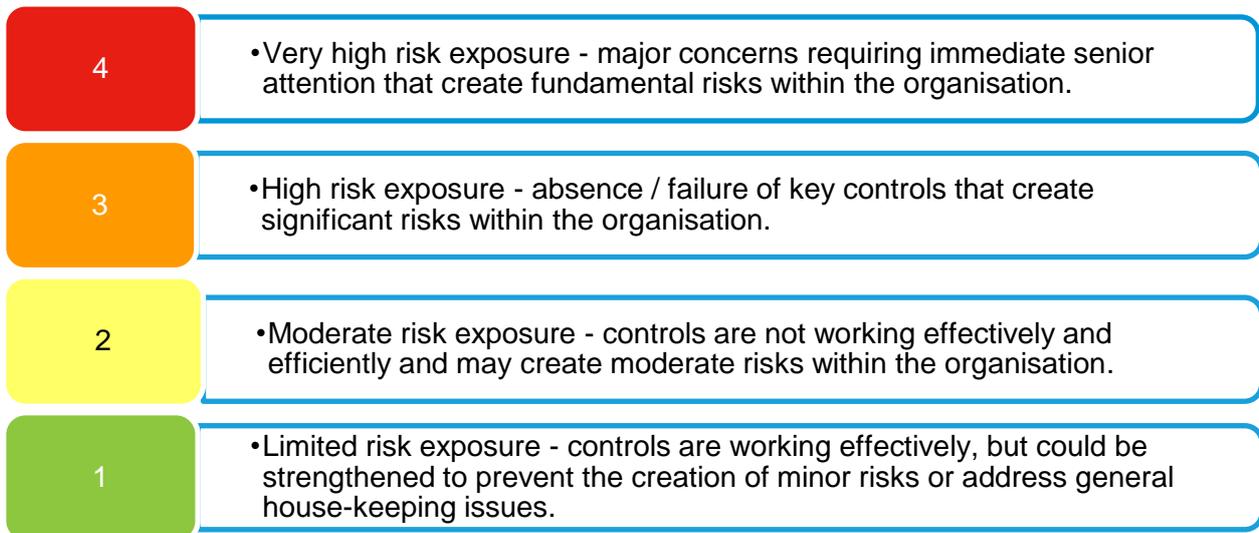
Due date: end of July 2018

Appendix A – Definitions

Control assessments



Management action grades

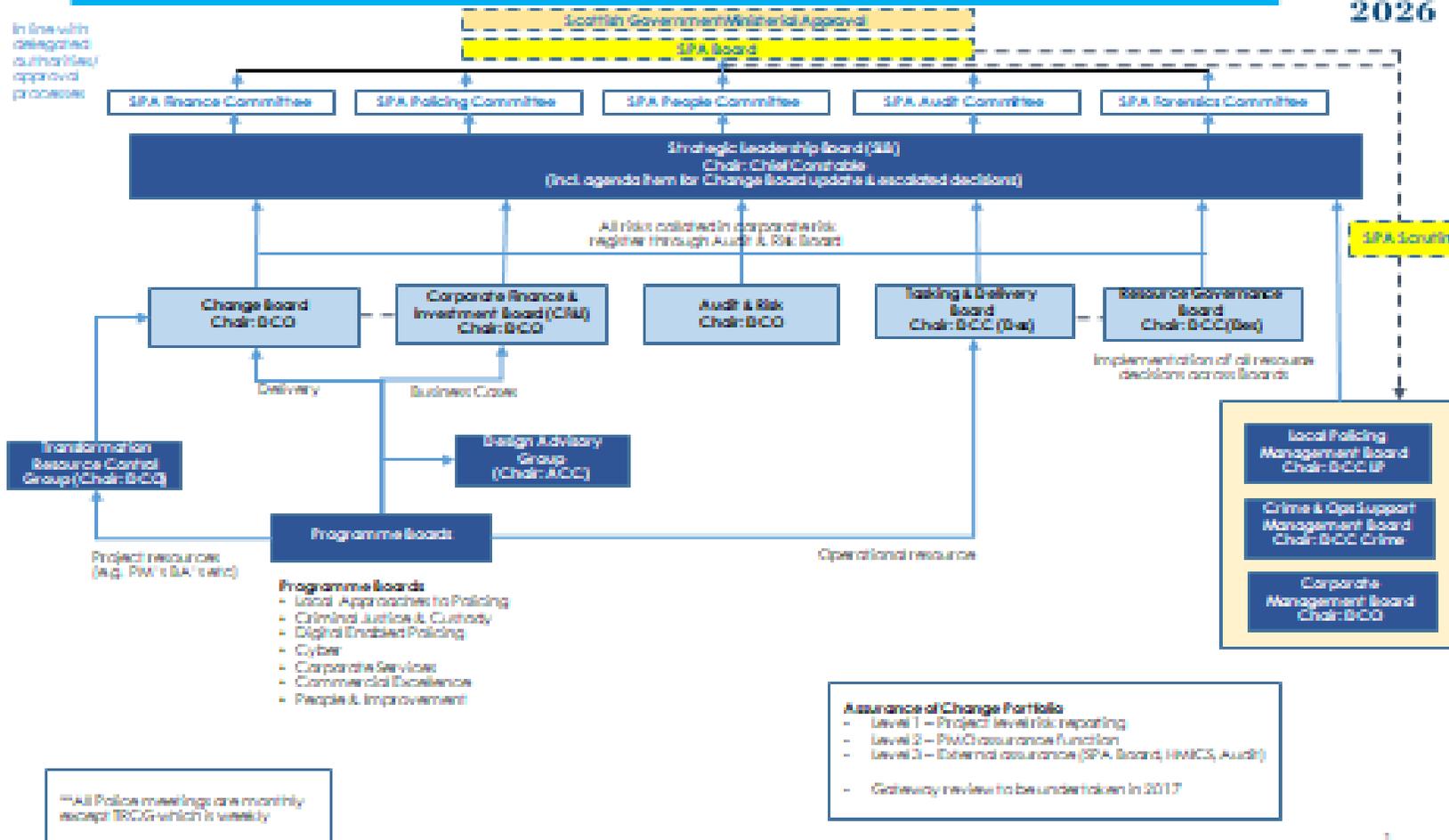


Appendix B – Police Scotland internal governance framework

Governance & Meeting Framework



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