

## Audit Committee Rolling Action Log

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>MEETING HELD 20 JUNE 2018</b>						
<b>PUBLIC SESSION</b>						
<b>200618-PAUDIT-001</b>	<b>Police Scotland ICO Audit Recommendation Tracker:</b> Additional Committee to be scheduled to have sight of, and scrutinise, the recommendation tracker against the Police Scotland ICO Audit Report.	David Hume	<b>OPEN</b>	24.07.18		<b>10.07.18:</b> Meeting to be scheduled for August 2018. <b>Propose to close</b>
<b>200618-PAUDIT-002</b>	<b>ICO Audit Recommendation Tracker:</b> Recommendation tracker to be standing item at future Committee meetings.	David Hume/ Karen Vallance	<b>OPEN</b>	24.07.18		<b>29.06.18:</b> Added to agenda and workplan. <b>Propose to close</b>

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>200618-PAUDIT-003</b>	<b>ICO Audit Recommendation Tracker:</b> R Johnstone to confirm if action plan has been sent to ICO.	Robin Johnstone	<b>OPEN</b>	24.07.18		<b>17.07.18</b> Lindsey McNeill sent the action plan to the ICO on 16 July 2018.  <b>Propose to close</b>
<b>200618-PAUDIT-004</b>	<b>ICO Audit Recommendation Tracker:</b> H Pearce to explore whether the recommendation tracker can be either merged or cross-referenced with the GDPR Readiness Action Plan. Consideration to be also given to reformatting the tracker in order to capture the original action and context, and to allow more information on taken action to be included.	Hilary Pearce	<b>OPEN</b>	24.07.18		<b>17.07.2018</b> The ICO Audit Recommendations Tracker and the GDPR Readiness Action Plan are being reported on separately in full and detailed reports to the Audit Committee on 24 July, and the progress being taken forward by the Information Governance Forum which met on 18 July 2018. <b>Propose to close</b>
<b>200618-PAUDIT-005</b>	<b>ICO Audit Recommendation Tracker:</b> Internal Audit to work with Information Management to review the process on addressing recommendations.	Helen Berry	<b>OPEN</b>	24.07.18		<b>16.07.18:</b> Fraser Nicol from Scott-Moncrieff is corresponding with David Hume and SPA staff to agree the scope and timing of this work.  <b>Propose ongoing</b>

NOT PROTECTIVELY MARKED

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>200618-PAUDIT-006</b>	<b>ICO Audit:</b> H Pearce to confirm when the follow up audit will take place and what it will include.	Hilary Pearce	<b>OPEN</b>	24.07.18		<b>17.07.18</b> The ICO follow-up Audit will take place in October – dates to be confirmed. SPA has made contact to offer documentary information in advance. <b>Propose to close</b>
<b>200618-PAUDIT-007</b>	<b>ICO Audit Recommendation Tracker:</b> H Pearce to highlight to SPA Senior Management Team the feedback provided by Committee Members against the tracker.	Hilary Pearce	<b>OPEN</b>	24.07.18		<b>17.07.18</b> Completed – this was discussed in full at the Senior Management Team meeting on 21 June 2018 and further discussion held with Audit committee chair. <b>Propose to close</b>
<b>200618-PAUDIT-008</b>	<b>Audit Committee Development Day:</b> D Hume and H Pearce to discuss with Kenneth Hogg items to be included in the Committee development day.	David Hume/ Hilary Pearce	<b>OPEN</b>	24.07.18		<b>17.07.18</b> Contents to be discussed and agreed as soon as the date for the Audit Committee Development Day is confirmed. <b>Propose ongoing</b>
<b>MEETING HELD 18 APRIL 2018</b>						
<b>PUBLIC SESSION</b>						

NOT PROTECTIVELY MARKED

Audit Committee – Rolling Action Log

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>180418-PAUDIT-001</b>	<b>Minute, 9 October 2017:</b> to amend the typographical errors at items 5.1.1 and 5.3.5 of the Audit Committee minute form 9 October 2017.	Clare McFadyen	<b>OPEN</b>	24.07.18	19.04.18	<b>19.04.18:</b> The minute has been updated as required.  <b>Propose to close</b>
<b>180418-PAUDIT-002</b>	<b>Minute, 6 March 2018:</b> to revise the Audit Committee from 6 March 2018 to correct the errors/provide more clarity around items 5 & 6	David Hume/ Kenneth Hogg/Clare McFadyen	<b>OPEN</b>	24.07.18		<b>11.07.18:</b> The minute has been updated as required.  <b>Propose to close</b>
<b>180418-PAUDIT-003</b>	<b>Internal Audit Reports:</b> To ensure that the Workforce Planning Review, HR Management Reporting Review and Risk Management Strategy are presented to the July meeting of the Audit Committee.	Gary Devlin	<b>OPEN</b>	24.07.18		<b>16.07.18:</b> These papers are on the agenda for the July Audit Committee meeting.  <b>Propose to close</b>
<b>1804-8-PAUDIT-004</b>	<b>Internal Audit – Financial Ledger:</b> To ensure that the Financial Ledger Report is passed on to the Finance Committee for information	David Hume/Clare McFadyen	<b>OPEN</b>	24.07.18		<b>19.04.18:</b> The report was passed to the Committee Co-Ordinator of the Finance Committee  <b>Propose to close</b>

NOT PROTECTIVELY MARKED

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>180418-PAUDIT-005</b>	<b>Internal Audit – Financial Ledger:</b> To provide an update of the progress made against the recommendations put forward in the Financial Ledger paper	James Gray	<b>OPEN</b>	24.07.18		<p><b>28.06.18:</b> A paper has been prepared but due to the number of items which had to be discussed at the meeting on the 24th July it wasn't possible to include it on the agenda. A verbal update can be provided, and should the members request the paper can be circulated following the meeting.</p> <p><b>Propose to close</b></p>
<b>180418-PAUDIT-006</b>	<b>Internal Audit – Q4 Follow Up:</b> To provide an update of progress made against the recommendations put forward by Scott Moncrieff.	James Gray	<b>OPEN</b>	24.07.18		<p><b>28.06.18:</b> A review of all policies and guidance is underway, including detail of the policies which have been reviewed and updated following the audit recommendation. This will be submitted to the internal ARB prior to the SPA Audit Committee for consideration.</p> <p><b>Propose to close</b></p>
<b>180418-PAUDIT-007</b>	<b>Internal Audit – Governance:</b> Consideration to be given as to how best to disseminate the information contained in this report to the Board	Kenneth Hogg	<b>OPEN</b>	24.07.18		<p><b>Propose ongoing</b></p>

NOT PROTECTIVELY MARKED

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>180418-PAUDIT-008</b>	<b>Annual Reports and Accounts Lessons Learned and Project Plan:</b> To produce a reporting log on the progress being made in relation to the timetable which had been produced for the Annual Reports and Accounts Lessons Learned.	Sarah Jane Hannah	<b>OPEN</b>	24.07.18		<b>28.06.18:</b> Weekly update reports on: Overall timetable completion; and progress on Capital accounting year end completion, have been provided to identified Executive team members throughout the process of compiling the draft Annual Report and Accounts to review stage. Further update reports will be issued in advance of the inclusion of the draft unaudited accounts in the planned paper for the SPA Audit Committee on 24 July.  <b>Propose to close</b>
<b>180418-PAUDIT-009</b>	<b>SPA Committee Assurance Reports:</b> To review the Annual Assurance Reports from each Committee in advance of a report on these being provided to the Board on 31 May 2018.	David Hume & Grant MacRae	<b>OPEN</b>	31.05.18		<b>17.07.18</b> Reports provided to Board on 31 May 2018.  <b>Propose to close</b>

NOT PROTECTIVELY MARKED

Audit Committee – Rolling Action Log

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>180418-PAUDIT-010</b>	<b>SPA Improvement Tracker:</b> Assurance to be provided to the Audit Committee that the improvements being made in respect of Forensics are being addressed and that, in due course, that these are incorporated into the SPA's tracker.	Lynne Clark	<b>OPEN</b>			<b>10.07.15:</b> The Forensic Services improvement actions are subject to the same process with HMICS as SPA improvements. HMICS reviewed the improvement activity during June and is now reviewing the evidence provided to them. HMICS will then provide feedback on whether the recommendations can be discharged or whether further evidence is required. In the meantime an update will be provided to the Forensic Services Committee in August. An update on progress will also be provided to the Audit Committee at the next meeting in September. <b>Propose ongoing</b>

NOT PROTECTIVELY MARKED

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>180408-PAUDIT-011</b>	<b>PS Improvement Tracker:</b> To ensure that the PS tracker contains information in relation to recommendations in respect of Health and Safety matters to allow the Audit Committee to provide assurance to the Board in this area.	Donna Adam	<b>OPEN</b>	24.07.18		<p><b>14.05.18:</b> A restructure of the Recommendations Tracker is ongoing which will bring those Health and Safety recommendations out more clearly. Meetings are being arranged with the Health and Safety Lead to confirm that all outstanding actions are currently on the Tracker and to understand how recommendations are discharged.</p> <p><b>Propose ongoing</b></p>
<b>180418-PAUDIT-012</b>	<b>PS Whistleblowing Progress Report:</b> To provide a breakdown of the "others" category of reporting instances of whistleblowing in order to have a more meaningful discussion and review of this matter	ACC Alan Speirs	<b>OPEN</b>	24.07.18		<p><b>14.05.18:</b> The 'Others' category has been expanded upon within the Whistleblowing Progress Report to provide members with fuller clarity affording a more in depth discussion to take place.</p> <p><b>Propose to close</b></p>
<b>180418-PAUDIT-013</b>	<b>SPA &amp; PS Financial Regulations:</b> To ensure that the paper is revised and updated as per the discussions which took place at the Audited Committee meeting on 18 April 2018	James Gray	<b>OPEN</b>	02.05.18		<p><b>28.06.18:</b> The financial regulations were revised prior submission to the SPA Board. On the 2<sup>nd</sup> May the board approved the SPA &amp; PS Financial Regulations.</p> <p><b>Propose to close</b></p>

NOT PROTECTIVELY MARKED



NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>MEETING HELD 06 March 2018</b>						
<b>PUBLIC SESSION</b>						
<b>060318-PAUDIT-005</b>	<b>Internal Audit Plan 2018/19:</b> G Devlin, K Hogg and D Page to discuss how non-competitive actions and a process matrix can be included in future internal audit reviews.	Gary Devlin	<b>Ongoing</b>	18.04.18		<b>06.04.18:</b> A meeting will be arranged to have this discussion.  <b>Propose ongoing</b>
<b>MEETING HELD 22 January 2018</b>						
<b>PUBLIC SESSION</b>						
<b>220118-PAUDIT-010</b>	<b>Audit Committee Self-Assessment:</b> Review the summary responses and submit comments back to Graham Stickle ahead of the Audit Committee in March 2018.	SPA/ Police Scotland	<b>Ongoing</b>	<del>18.04.18</del> 24.07.18		<b>12.03.18:</b> Response received from Police Scotland. Update on Committee action plan on agenda for April Committee meeting.  <b>Propose to close</b>

NOT PROTECTIVELY MARKED

NOT PROTECTIVELY MARKED

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
<b>220118-PAUDIT-012</b>	<b>SPA Whistleblowing Progress Report:</b> Bring forward an annual summary report which provides assurance that there is an effective system in place. In addition inform the Committee Chair on a quarterly basis on instances of whistleblowing allegations.	John MacLean	<b>Ongoing</b>	Jan 2019		<b>10.04.18:</b> The next annual report is not due until January 2019, however a verbal update can be provided on 18 April and this can be added to the agenda on a quarterly basis.  <b>10.07.18:</b> Added to Agenda to be reported on a quarterly basis.  <b>Propose to close</b>

NOT PROTECTIVELY MARKED

Audit Committee – Rolling Action Log

MEETING HELD 9 October 2017					
PUBLIC SESSION					
<p><b>091017-PAUDIT-007</b></p>	<p><b>Q2 Follow Up Report:</b> Provided assurance to Members for the January Committee around Corporate Off Contract Spend where no update was provided.</p>	<p>Colette Sherry</p>	<p><b>ONGOING</b></p>	<p><del>22.01.18</del> 18.04.18</p>	<p><b>03.01.18:</b> 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 &amp; 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 12<sup>th</sup> January and will conclude by 31<sup>st</sup> March 2018, an assessment of on &amp; off contract spend will be concluded within this timeframe.</p> <p><b>09.04.18:</b> The review conducted by EY with regard Police Scotland's P2P Practices and On / Off Contract Spend has been completed. The assessment work covers off both elements highlighted within the Non Staff Pay Expenditure Audit.</p>

NOT PROTECTIVELY MARKED

				<p>EY are finalising the end report to share with key Stakeholders within Police Scotland at the moment, which discusses the findings, options and the overall recommendation steps. This end report has taken slightly longer to socialise than anticipated due to Easter Holiday clashes. It will be shared with the Audit Committee ASAP (before the end of April)</p> <p><b>21.06.18:</b> Police Scotland steering group (Finance &amp; Procurement) have reviewed the EY findings &amp; recommendations. A Business Justification Case is being pulled together at the moment seeking reform funding and approval to proceed (timetabled for July decision). A face to face is diarised with Scott Moncrieff w/c 25.06.18 to ensure correct path is being taken. Some actions may well be closed off &amp; agree future actions.</p> <p><b>Propose ongoing.</b></p>
--	--	--	--	--

NOT PROTECTIVELY MARKED