

Audit Committee Rolling Action Log

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
MEETING HELD 24 JULY 2018						
20180724 -AUD-001	Internal Audit Follow Up – Q1: Members to be updated on outstanding actions against the organisational change management report.	Gary Devlin/ Paul Kelly	OPEN	11.09.18		11.09.18: The next update on Internal Audit Follow-Up is due to the October A/C meeting. This will include consideration of organisational change management actions. Propose ongoing
20180724 -AUD-002	Internal Audit report on Workforce Management: Management to reconsider recommendation due dates and provide an update, via email, to Members.	ACC McLaren	OPEN	11.09.18		30.08.18: Email to be circulated to Members ahead of the Committee providing update. Propose to close

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20180724 -AUD-003	Internal Audit Reports Referred to Transformation Working Group. Workforce Management, workforce planning, performance management and organisational change management reports to be referred to TWG.	Karen Vallance	OPEN	27.07.18		<p>Reports were discussed at Transformation Working group scoping meeting on 26/7. An action was raised for Michelle Miller to discuss Internal Audit Performance Management report with Chair of the Audit Committee/ACC Malcolm Graham/ SPA Officers and seek clarity on how SPA can address the work that is required to produce a robust set of criteria to which the Chief Constable will be held to account.</p> <p>Propose to close (work continued through 20180726-SPATWG-002)</p>
20180724 -AUD-004	Internal Audit Report on Workforce Planning: Further information to be provided to Members on timing and implementation of plan.	ACC McLaren	OPEN	11.09.18		<p>30.08.18: Briefing paper to be submitted to members ahead of the Committee.</p> <p>Propose to close</p>
20180724 -AUD-005	Internal Audit Report on Performance Management: D Hume to highlight to Susan Deacon the four Grade 4's reported.	David Hume	OPEN	11.09.18		<p>30.08.18: Position updated to all Members at Board meeting on 30th August 2018.</p> <p>Propose to close</p>

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20180724 -AUD-006	Internal Audit Report on Performance Management: David Page to provide assurance on the nature of the project management of the linkage between strategic development and strategic change.	David Page	OPEN	11.09.18		<p>03.09.18: A project manager is currently in place and is dedicated to supporting the performance element of the demand, performance and productivity programme.</p> <p>The Change Portfolio is fully aligned to the strategy, plans and performance information being developed in line with the approved Police Scotland strategic planning and performance framework.</p> <p>This includes alignment of the further development of the performance framework, measures and insights with the articulation of benefits realisation as a result of programmes within the Change Portfolio.</p> <p>Propose to close</p>
20180724 -AUD-007	Internal Audit Annual Report 2017/18: Report to be circulated to all Board Members.	Hilary Pearce	OPEN	27.07.18		<p>04.09.18: Report circulated.</p> <p>Propose to close</p>

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20180724 -AUD-008	SPA Whistleblowing: H Pearce to meet with Committee Members to discuss lessons learned from recent whistleblowing case.	Hilary Pearce	OPEN	11.09.18		04.09.18: Lessons learned exercise being undertaken by SPA Senior Management Team. Members will be updated when completed. Propose ongoing
MEETING HELD 20 JUNE 2018						
20180620 -AUD-005	ICO Audit Recommendation Tracker: Internal Audit to work with Information Management to review the process on addressing recommendations.	Helen Berry Lindsey McNeill/ Paul Kelly	ONGOING	24.07.18 11.09.18		16.07.18: Fraser Nicol from Scott-Moncrieff is corresponding with David Hume and SPA staff to agree the scope and timing of this work. 24.07.18: L McNeill and P Kelly to meet to discuss what further work is required. 12.08.18: Fieldwork audit is taking place on Tuesday 14 th and Wednesday 15 th August on site at Pacific Quay by the Internal Auditors. Propose to close

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20180624 -AUD-008	Audit Committee Development Day: D Hume and H Pearce to discuss with Kenneth Hogg items to be included in the Committee development day.	David Hume/ Hilary Pearce	ONGOING	24.07.18 11.09.18		17.07.18 Contents to be discussed and agreed as soon as the date for the Audit Committee Development Day is confirmed. Propose ongoing
MEETING HELD 18 APRIL 2018						
20180418 -AUD-007	Internal Audit – Governance: Consideration to be given as to how best to disseminate the information contained in this report to the Board	Kenneth Hogg	ONGOING	24.07.18 11.09.18		05.09.18: Update provided to SPA Board on 2 May by Audit Committee Chair. Propose to close

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20180418 -AUD-010	SPA Improvement Tracker: 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	ONGOING	24.07.18 11.09.18		<p>10.07.18: 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.</p> <p>03.09.18: An update on the FS improvement activity is incorporated into the paper being presented on the 11th Sept.</p> <p>Propose to close</p>

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20180418 -AUD-011	PS Improvement Tracker: 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	ONGOING	24.07.18 11.09.18		14.05.18: 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. Propose to close

MEETING HELD 06 March 2018

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20180306 -AUD-005	Internal Audit Plan 2018/19: 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	Ongoing	18.04.18 11.09.18		06.04.18: A meeting will be arranged to have this discussion. 11.09.18: Meetings have been held between G Devlin, K Hogg and D Page to discuss the internal audit plan and focus of the 18/19 reviews. The planned review of Tendering Procedures will now focus specifically on NCA's. Propose to close

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MEETING HELD 9 October 2017

PUBLIC SESSION

<p>20171009 -AUD-007</p>	<p>Q2 Follow Up Report: Provided assurance to Members for the January Committee around Corporate Off Contract Spend where no update was provided.</p>	<p>Colette Sherry Paul Donovan</p>	<p>ONGOING</p>	<p>22.01.18 18.04.18 11.09.18</p>	<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. 09.04.18: 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>
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				<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>21.06.18: Police Scotland steering group (Finance & Procurement) have reviewed the EY findings & 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 & agree future actions.</p> <p>31.08.18: The review conducted by EY included a number of Options. These have been tabled with Senior Stakeholders, at present a decision on the next steps has not been formally concluded as this scope falls within the overall requirement of Corporate</p>
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