

SCOTTISH POLICE  
AUTHORITY

<b>Meeting</b>	<b>SPA Audit Committee</b>
<b>Date and Time</b>	<b>11 September 2018</b>
<b>Location</b>	<b>Pacific Quay, Glasgow</b>
<b>Title of Paper</b>	<b>Police Scotland Audit and Improvement Recommendation Tracker – Q1</b>
<b>Item Number</b>	<b>6.2</b>
<b>Presented By</b>	<b>Donna Adam</b>
<b>Recommendation to Members</b>	<b>For noting</b>
<b>Appendix Attached:</b>	<b>YES: Appendix A – Recommendations Tracker</b>

## PURPOSE

The purpose of this paper is:

- To provide the Audit Committee with an update of current outstanding recommendations from all external audit and improvement activity.

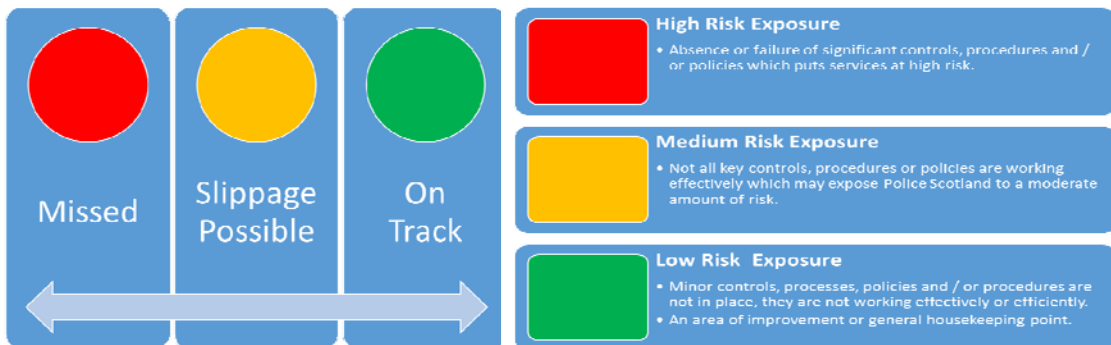
This paper is presented in line with the Scottish Police Authority Corporate Governance Framework.

## 1 BACKGROUND

The Audit and Improvement Tracker provides a methodology for recording, managing and updating all recommendations from external bodies. Effort has been directed towards ensuring all external audit and inspection activity is captured and establishing a regular reporting framework. Ongoing improvement continues to be made in respect of improving the overall recording and reporting mechanisms to ensure a more robust approach to the management of recommendations.

The Tracker is provided at **Appendix A**. This provides a detailed breakdown of progress for each audit or inspection and provides a comparison of progress against the previous quarter.

All recommendations have been assessed based on the progress being made with implementation according to agreed timescales and these have been colour-coded according to the criteria at the left hand side of the table below. Each recommendation has also been assessed in terms of the risk it presents to Police Scotland so that we can prioritise activity.



## 2. FURTHER DETAIL ON THE REPORT

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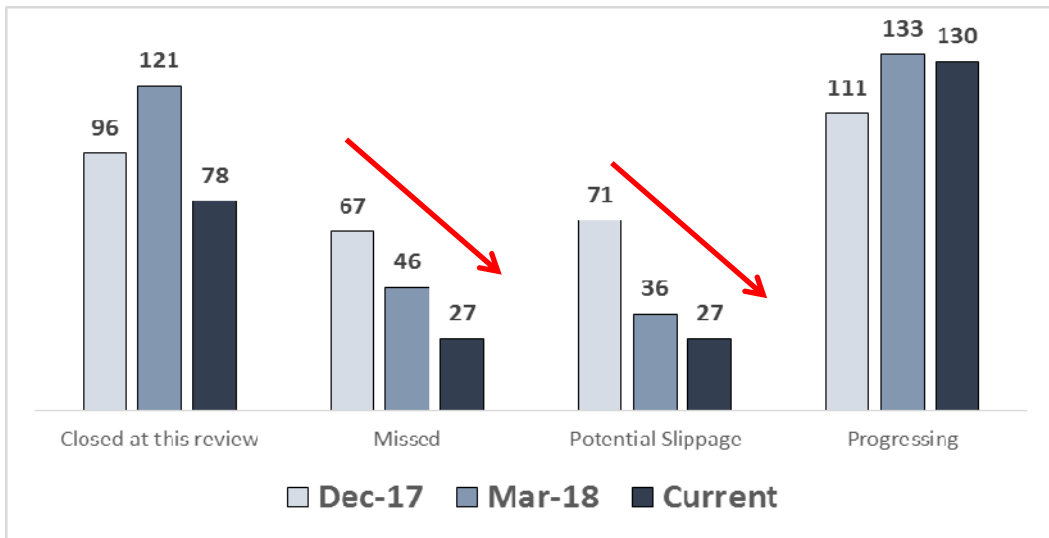
Open	Closed	Missed	Missed High Risk	New
184	78	54	4	25

There are **184 open actions** with 54 having missed their original timescale or at risk of non-achievement (shown as Red and Amber within the charts and graphs). This represents 29% of overall actions.

Summary of comparison with last quarterly report – March 2018

- From the 54 missed/or at risk, **4** of these relate to high risk actions.
- **78** actions have been closed since the last review, many of which relate to items that have been overdue for some time.
- There are **28 less** actions having slipped at this review, this is mainly due to addressing the ICO recommendations which represented nearly half of all open actions.
- **Three** actions are currently outwith any management control, in that planned mitigation is no longer taking place and therefore we are currently identifying alternative courses of action. These are detailed in **Table 3**.
- **Three** new actions missed their target due date at this review, none of which are high risk and they are under management control.

Graph 1 – Comparison with last two reporting periods



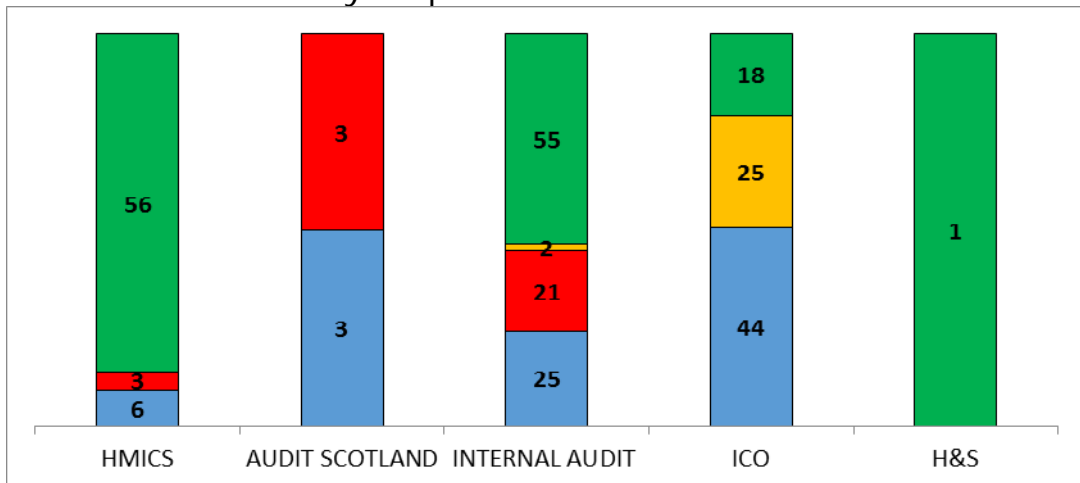
The graph above shows that over the last two reporting periods there continues to be a reduction in recommendations that have either missed or are at risk of missing their original date of completion.

The following table provides a breakdown of all recommendations by main Audit Body/Inspectorate and shows their progress status.

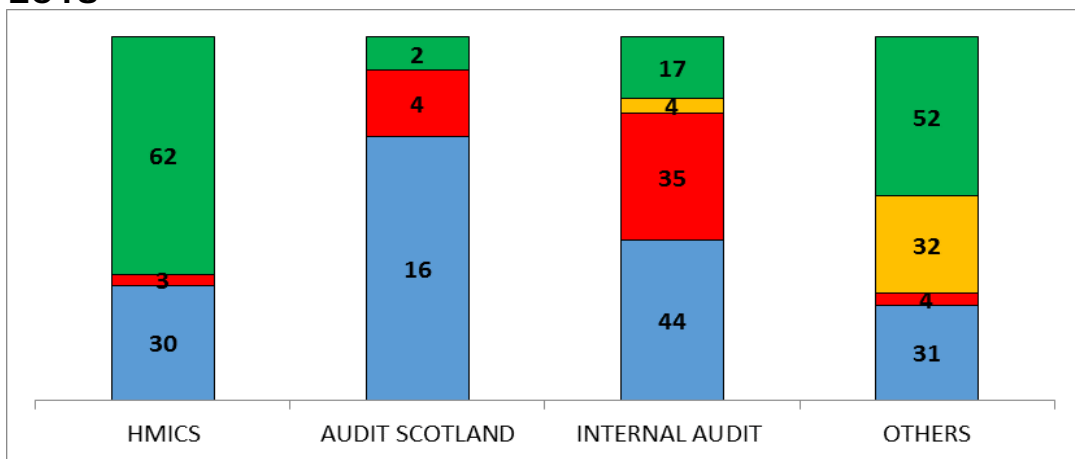
Table 1 - Breakdown of actions according to their status and Audit Body / Inspectorate

	NEW	Closed this review	Missed	Slippage	Progressing	Total Open
<b>HMICS</b>	0	6	3	0	56	59
<b>Audit Scotland</b>	0	3	3	0	0	3
<b>Internal Audit</b>	25	25	21	2	55	78
<b>Other</b>	0	44	0	25	19	44
<b>Totals</b>	<b>25</b>	<b>78</b>	<b>27</b>	<b>27</b>	<b>130</b>	<b>184</b>

Graph 2 – Proportion of recommendations according to their status and Audit Body/Inspectorate – **Current Position**



Graph 3 – For comparison ~ Proportion of recommendations according to their status and Audit Body/Inspectorate – **March 2018**

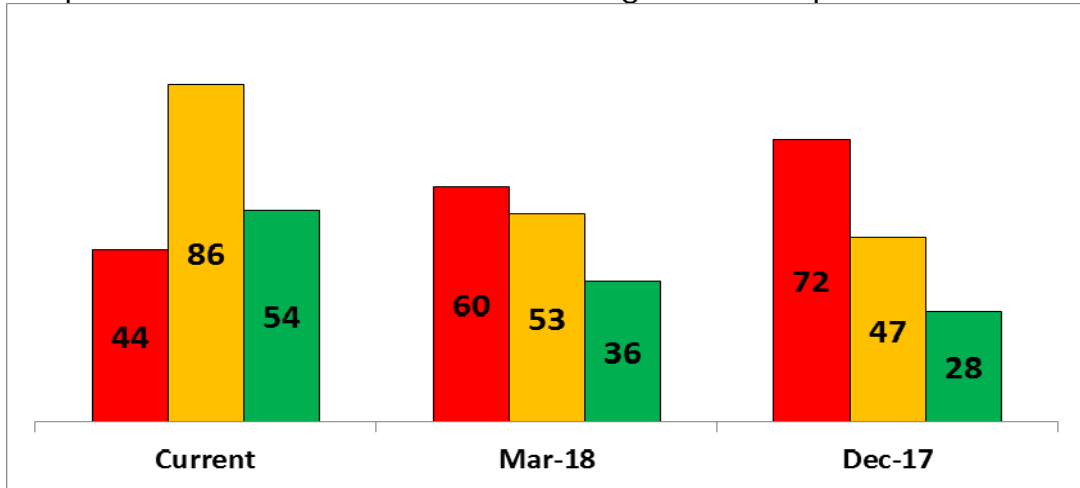


**Risk Exposure**

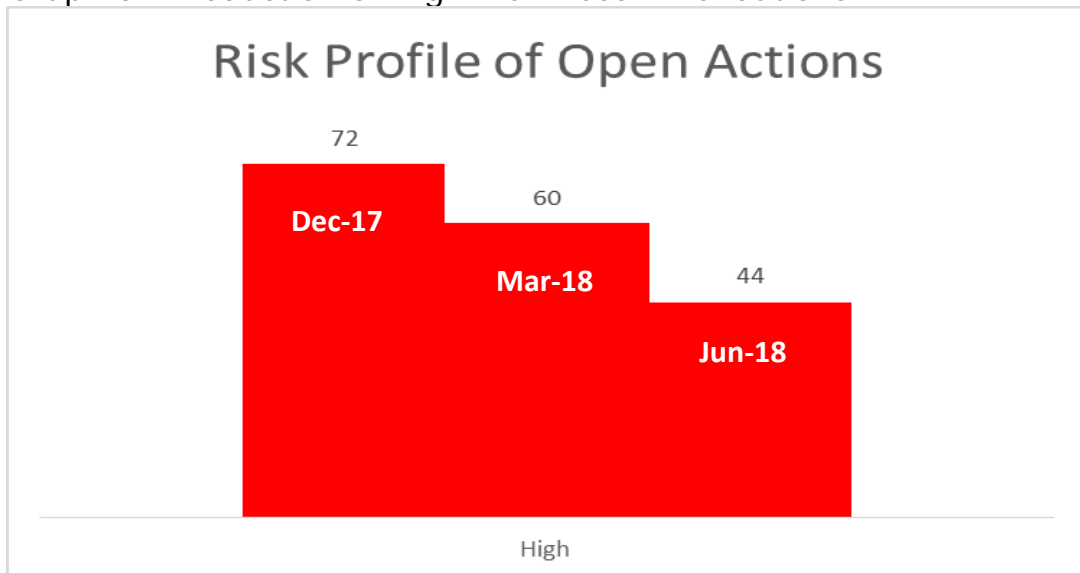
Graph 4 below shows the total number of actions according to their risk exposure and provides a comparison from the last two reporting periods. Graph 5 shows the high risk recommendations only and illustrates how there are 28 less high risks recommendations open.

There continues to be a reduction in the number of high risk actions having been addressed at this review which is mainly attributable to addressing actions from the Information Commissioners Office and some older Internal Audit recommendations.

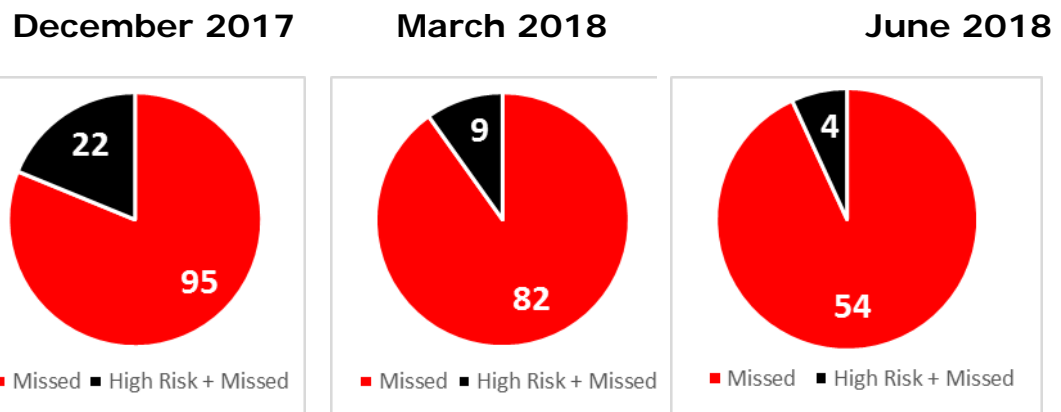
Graph 4 – Recommendations according to Risk Exposure



Graph 5 – Reduction of High Risk Recommendations



Graph 6 Number of high risks that have missed their original target date or are at risk (depicted in black)

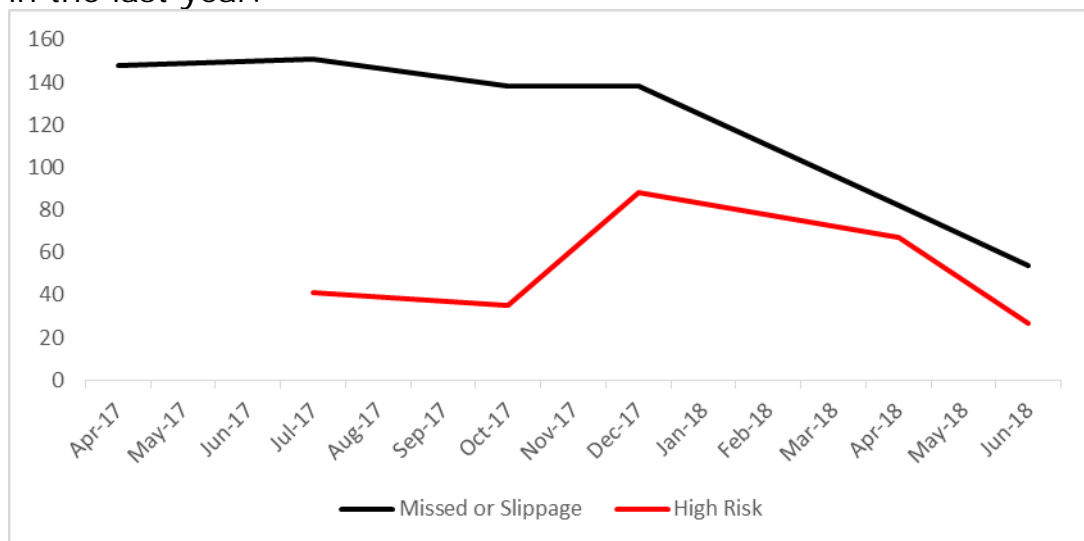


The graphs above show a continuing trend towards the reduction of missed actions, particularly those that are high risk.

Graph 7 below shows the reduction of actions that have either missed or were at risk of slippage during the reporting year 2017/18. At the start of April 2017, there were 236 recommendations open with 148 of these having already been missed or at risk of slippage. This represented 63% of the overall open actions compared to 29% of actions at the end of June 2018.

The red line within the graph represents total high risk actions. Although the data suggests there are more high risk actions open at the end of March 2018 compared to earlier in the reporting period this is due to a change in the risk exposure criteria. The data reported at end of December 2017 is an accurate representation of risk and this will be used for comparison purposes to show improvement going forward.

Graph 7 - Shows reduction in number of actions missed/slipped in the last year.



Graph 8 – Shows a 34 percentage point reduction in the number of missed high risk actions





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Table 2 – High risk actions that have missed their original target date

Recommendation & Risk	Update
<p><b>Payroll</b> Address weaknesses in the Glasgow payroll and deliver single payroll</p> <p>Timing of payroll run checks in Glasgow</p> <p>SLA for payroll services to be updated</p> <p><i>18-21 months overdue</i></p>	<p>All actions that can be taken to reduce the immediate risk have been completed and all that remains is the implementation of the single Payroll.</p> <p>Completion date moved from October 2018 to January 2019 to accommodate lessons learned from delivery of Phase 1.</p>
<p><b>Recruitment &amp; Diversity</b> Recruitment Strategy</p> <p><i>11 months overdue</i></p>	<p>A People Strategy has been developed and has been finalised. Now that this is in place we will be able to move forward with the development of a Strategic Workforce Plan which is expected will address this recommendation.</p> <p>This will be achieved by October 2018.</p>

Table 3 - Other Exceptions ~ New Missed, Changes to timescales or Outwith Management Control

Recommendation & Risk	Update
<p>~NEW~</p> <p><b>Recruitment and Diversity</b> Data Validation</p> <p><i>There is a risk that the recruitment and diversity reports produced are not accurate or up-to-date due to the high level of manual input in data recording and the likelihood for human error to occur. This could result in appropriate recruitment and diversity management decision-making based on this data.</i></p> <p>Was due 31/03/18 now 31/03/19</p>	<p>This was reported as proposed for closure at the last review because data validation had been written into the specification of the e-Recruitment solution. The prioritisation of this solution is being re-considered and therefore this recommendation has been re-opened.</p>
<p>~NEW~</p> <p><b>Recruitment and Diversity</b> Inconsistent Procedures</p> <p><i>There is a risk that without agreed timescales for the recruitment process and a clear</i></p>	<p>This recommendation was dependent on the procurement of the e-Recruitment Solution. This option is currently being reconsidered and re-prioritised. Further planning is underway with People and Development to identify any further action that can be taken</p>

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<p><i>audit trail to record completion of each stage, the SPA may not identify that applicants are not being processed on a timely basis. Whilst we do not perceive this to be a significant issue at present based on our testing, this risk may increase in light of increasing pressure on staff resources within SPA.</i></p> <p>Was due 30/09/17, then re-planned for 31/03/2019</p>	<p>to address this recommendation.</p>
<p><b>~NEW~</b>  <b>Recruitment and Diversity Engagement with candidates</b></p> <p><i>Risk: There is a risk that the SPA doesn't capitalise on engagement with the public to persuade potential candidates to apply. There is also a risk that the SPA is unable to demonstrate how activities, like recruitment events, contribute towards increased application numbers, particularly for minority groups.</i></p> <p>Was due 31/03/18, then re-planned for 31/03/2019</p>	<p>This recommendation was dependent on the procurement of the e-Recruitment Solution. This option is currently being reconsidered and re-prioritised. Further planning is underway with People and Development to identify any further action that can be taken to address this recommendation.</p>
<p><b>~NEW~</b>  <b>Governance x 3</b></p> <p><i>SPA Oversight of PS Governance Framework – Medium Risk</i></p> <p><i>Terms of Reference – Low Risk</i></p> <p><i>Governance Documentation</i></p> <p>Were due 30/06/18 now 30/09/2018</p>	<p>Minor delays to report and within management control. Two outwith Police Scotland control awaiting SPA internal review. One requires all Terms of Reference to be reviewed with the meetings still taking place during July/August. All at an advanced stage of completion and will be addressed in the next quarter.</p>
<p><b>Core Financial Controls</b>  <i>Changes to Payroll Data – Medium Risk</i></p> <p>Was originally due 30/09/16  Date changes 4 times  Awaiting new date</p>	<p>Dependent on change to SCOPE</p> <p>Requires date to be identified once changes to SCOPE agreed.</p> <p>Currently outstanding for 21 months.</p>

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<p><b>Recruitment and Diversity SOPs – Medium Risk</b></p> <p>Was originally due 30/09/17 Date changes 2 times Awaiting new date</p>	<p>Was delayed due to Modernisation of Recruitment Project.</p> <p>Requires to be reviewed and re-prioritised.</p> <p>Currently outstanding for 9 months.</p>
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**Timescale Analysis**

A breakdown of when actions are falling due is provided below. This is a developing area but we will provide some comparison data at future meetings.

Sept 2018	Dec 2018	Mar 2019	June 2019	No New Date*
<b>42</b>	<b>51</b>	<b>40</b>	<b>10</b>	<b>41</b>

\* also includes new recommendations which have not had timescales applied as yet.

Graph 9 Oldest Open Recommendations – Months Open to Date



- The oldest recommendation relates to an internal audit of Data Security Management and requires Police Scotland to implement a formal Data Protection training programme. This is partially complete with training having been delivered as part of the GDPR implementation but requires a decision to be made on annual refresher training before this can be closed.
- The 5 actions within the 18-23 months category are all dependent on ICT. Three will be addressed by the National Payroll Project although some action has been taken to

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address immediate risk and the roll out of the Payroll application will address the residual risk. One recommendation will be addressed following a change to SCOPE and one will potentially be addressed if a replacement Project Management application can be procured.

- The 5 actions within the 12-17 months category will be addressed by evidencing and completing key strategies/policies for performance, people and finance. One relates to establishing greater control of contract spend which has been subject to review by external consultants and we now have implementation timescales. One requires an ICT change which is currently being explored with the vendor.

## **Closures**

The following reports have had all recommendations implemented and therefore they are proposed for closure. They will be removed from the tracker but will remain as “proposed for closure” within SharePoint until formal discharge is agreed with the Inspectorate/Audit body.

- Tayside Custody
- Treasury Management Internal Audit
- IT General Controls Internal Audit
- Vetting Internal Audit
- Budget Setting Internal Audit
- Annual Accounts Preparedness Internal Audit
- Risk Management Framework Internal Audit

## **FINANCIAL IMPLICATIONS**

There may be financial implications associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

## **PERSONNEL IMPLICATIONS**

There may be personnel implications associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

## **LEGAL IMPLICATIONS**

There may be legal implications associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

## **REPUTATIONAL IMPLICATIONS**

There may be reputational implications associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

## **SOCIAL IMPLICATIONS**

There may be social implications associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

## **COMMUNITY IMPACT**

There may be a community impact associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

## **EQUALITIES IMPLICATIONS**

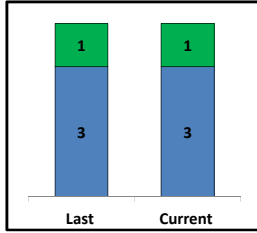
There may be equality implications associated with implementing recommendations from Audits/Inspections and these are detailed separately within Appendix A – Recommendations. Tracker.

**Health and Safety Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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**Health and Safety Executive**

Executive Owner: Deputy Chief Officer Business Area: People & Development



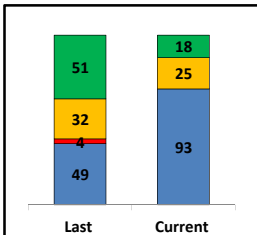
Risk Exposure	Report Published: DATE REQUIRED	Completion Date: 31 March 2019
High		The outstanding recommendation relates to Noise Levels. A significant amount of work has been achieved and officer ear pieces is all that remains outstanding.
Medium	1	Work had paused to allow HSE to assist us in identifying a sustainable solution due to this being a UK-wide problem. This offer has subsequently been revoked because HSE cannot offer assistance as technically we are in breach of the regulations. The H&S Manager is now in discussions with a possible manufacturer to identify a solution.
Low		

**Information Commissioners Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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**Information Commissioners Office - Data Protection Audits 1, 2 and 3**

Executive Owner: Deputy Chief Officer Business Area: Professionalism & Assurance



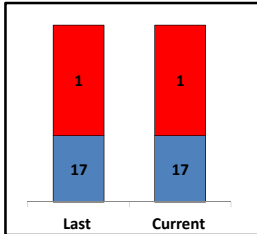
Risk Exposure	Report Published: June 2016, Sept 2016 Dec 2017	Completion Date: 31 Mar 2019
High	16	Since the last update, a significant amount of progress has been achieved and ICO have reviewed all our updates and evidence submissions. As a result, they assessed 61 as fully implemented, 66 partially implemented, 8 not implemented and declined to accept the closure of one action where no further action was being taken. The Senior Management Team carried out a further review of those categorised as partially implemented and have provided additional evidence or further updates to satisfy the closure of a further 31. This brings the total closed to 93.
Medium	17	ICO have advised that they will no longer monitor progress with the remaining 43 open. A follow up Internal Audit is scheduled for next quarter where we will be able to provide greater assurance over the actions that have been put in place to mitigate risk in this area.
Low	10	* the outstanding high risk recommendations were all proposed for closure by Police Scotland but have been assessed as partially complete by ICO.

**Audit Scotland Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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**SPA Annual Audit 2015/16 Improvement Actions**

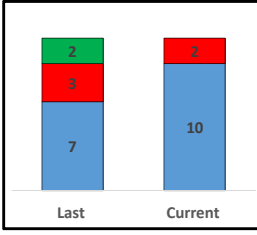
Executive Owner: Deputy Chief Officer Business Area: Professionalism & Assurance



Risk Exposure	Date Published: December 2016	Completion Date: December 2018
High		<b>THIRD PARTY DEPENDENT</b>
Medium	1	<b>One recommendation remains outstanding to clarify ownership of Seymour House</b> but is entirely dependent on a partner organisation to complete. Until Dundee City Council concludes its ground lease with the Health Board in respect of the land, the only lease documentation which the SPA could conclude with the Council would be a missive incorporating a draft lease, suspensive upon the ground lease being in place. There has been no further progress as Dundee City Council will not act. The outstanding liability remains and cannot be paid as yet. The lease and sub-lease transaction should be prioritised by Dundee City Council
Low		

**SPA Audit Report 2016/17**

Executive Owner: Deputy Chief Officer Business Area: Finance, ICT & P&D

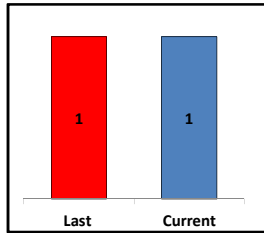


Risk Exposure	Date Published: December 2017	Completion Date: March 2018
High		Three recommendations have been addressed since the last review and these are proposed for closure. These relate to the creation of the ICT Strategy, the approval of the Financial Plans and changes to Relocation Expenses.
Medium	2	4 recommendations are the responsibility of SPA Accountable Officer and are therefore shown as "blue" within this tracker but may still show as open within the SPA Tracker.  The two overdue items are advancing and relate to Capital and Reform Budget links to Transformational Change and introducing a policy for the Retention of Recruitment Documents. The policy is in draft pending an overarching review of all HR Policies and will be GDPR compliant.
Low		

**Internal Audit Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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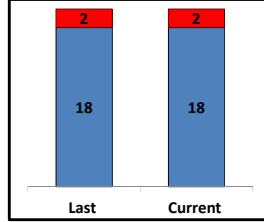
**Treasury Management**



**Executive Owner:** Deputy Chief Officer **Business Area:** Finance

Risk Exposure	Date Published: 2014	Completion Date:
High	We are proposing this for closure. This recommendation was made at a point in time when there was no overarching financial regulations. These are now in place and stipulate what Police Scotland can and cannot do at an overarching level, including the fact that we cannot invest funds.	
Medium	We have a number of procedural / process documents in place which cover treasury processes such as cash handling procedures and cashflow forecasting. Aside from the cashflow forecasting document, these have all been provided to Scott Moncreiff.	
Low	This recommendation is proposed for no further action as to implement a treasury policy is not a priority for the Finance Service given the existing documentation and the fact that we do not borrow or invest funds.	

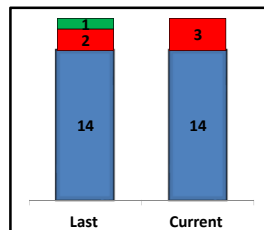
**IT General Controls**



**Executive Owner:** Deputy Chief Officer **Business Area:** Finance & ICT

Risk Exposure	Date Published: April 2016	Completion Date: 31 Mar 2017
High	We are expecting these to be closed - pending the provision of evidence. The recommendation relating to performing <b>System Maintenance</b> on the e-Financials system is pending closure following an upgrade in January 2018. The financial database is now being monitored through the Oracle Grid Control tool. However we have yet to identify appropriate evidence to confirm discharge.	
Medium	2 One further recommendation relating to <b>Field Validation</b> is also proposed for closure. We are continuously reviewing the Asset System and making changes to set up cross referencing defaults across reporting categories. We have a number of User Codes (pre-defined fields) and Description codes (free text) on the register and the system has been set up to restrict access / ability to amend / add in user codes in order to minimise any inaccuracies. There is a limit to what the system can do and also what is practicable.	
Low		

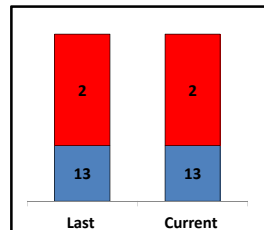
**Organisational Change Management**



**Executive Owner:** Deputy Chief Officer **Business Area:** Finance/Portfolio Mgt/SII

Risk Exposure	Date Published: July 2016	Completion Date: 31 Dec 2018
High	2 Two recommendations previously proposed for closure require final evidence to be provided before discharge. * Planning Exercise - complete with the finalisation of the 3 year plan and revised Strategic Planning Framework. * Performance Measurement - this is complete with the finalisation of the revised Performance Management Framework but we still require evidence implementation. This will be available August 2018 with the first set of reports against the new framework.	
Medium	1 One recommendation remains outstanding: * Project Information Management System (Medium) - The current PM Centre MIS has been changed to provide more reporting capability, however, it remains unfit for purpose and a replacement is being explored.	
Low		

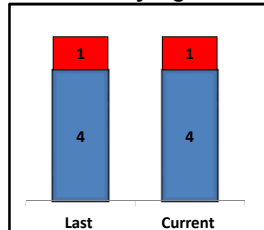
**Core Financial Controls**



**Executive Owner:** Deputy Chief Officer **Business Area:** Finance & P&D

Risk Exposure	Date Published: April 2016	Completion Date: 31 Dec 2018
High	Two recommendations remains open: *Policies and Procedures - This represents one of our longest overdue actions All policies and procedures have been updated and are available within the Finance Sharepoint site. The only exception is in relation to Accounts Payable and Invoice Management which will be reviewed upon the implementation of the P2P Project 31 March 2019.	
Medium	2 *Payroll Data - business requirements for a change to SCOPE has been submitted and is awaiting approval.	
Low		

**Data Security Mgt**



**Executive Owner:** Deputy Chief Officer **Business Area:** Professionalism & Assurance

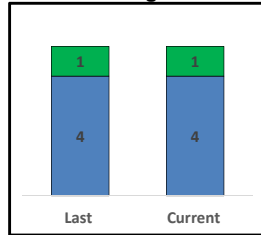
Risk Exposure	Date Published: July 2016	Completion Date: 31 Dec 2018
High	The outstanding recommendation relates to reviewing and updating training in respect of Data Protection and Information Security. Revised material has been drawn up but has still to be implemented. This will be achieved in part when we deliver training on the new Data Protection legislation and a report regarding ongoing/annual refresher will be considered by the Information Governance Board. This will be completed by the end of December 2018. We are still on track for December 2018.	
Medium	1	
Low		



**Internal Audit Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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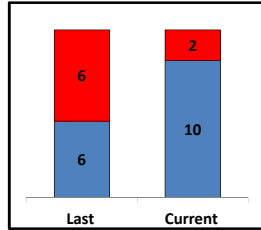
**Contracts Register**



**Executive Owner:** Deputy Chief Officer **Business Area:** Commercial Services

Risk Exposure	Date Published: November 2016	Completion Date: June 2019
High	1	<b>UNDER MANAGEMENT CONTROL - REQUIRES LONG TERM ACTION TO BE TAKEN.</b>  One recommendation (high risk) is ongoing and is one of the longest outstanding recommendations within the PS Tracker. It relates to the provision of management information for contract spend. We were aware of the lack of information and procured external consultancy to carry out a review of all non-staff expenditure. A report with detailed options for implementing improvements and efficiencies to mitigate the risk identified within this recommendation is being considered with possible implementation between 10 and 12 months.  A full briefing has been provided to Internal Audit to provide assurance of the proposed journey to mitigate this risk. One recommendation update on way from Head of Procurement.
Medium		
Low		

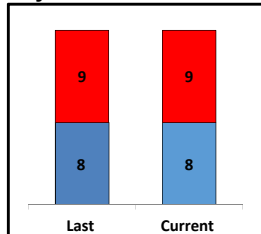
**Vetting**



**Executive Owner:** DCC Designate **Business Area:** Professionalism & Assurance

Risk Exposure	Date Published: December 2016	Completion Date: 31 Mar 2017
High	1	Internal Audit agreed to the discharge of a further 4 recommendations. We are proposing the remaining two recommendations as closed as they are no longer relevant due to changes in the legal process. We will have further discussions with Internal Audit during the next quarter.
Medium	1	
Low		

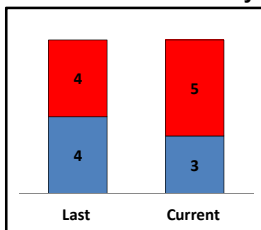
**Payroll**



**Executive Owner:** Deputy Chief Officer **Business Area:** Finance

Risk Exposure	Date Published: January 2017	Completion Date: 31-Mar-2018-30-Sept-2018 Jan 2019
High	3	<b>UNDER MANAGEMENT CONTROL - ICT DEPENDENT</b>  There are nine recommendations outstanding. Eight recommendations are not yet due and are dependent on the implementation of the national Payroll system. These were planned for September / October 2018 although there have been some lessons learned during the roll out of phase 1 that we want to include in the final phases and therefore there is a slight delay to final delivery - now expected January 2019.  We are taking no further action in relation to one outstanding recommendation regarding updating SLAs for Payroll systems ( <b>HIGH Risk</b> ). The risk will be accepted until the conclusion of the payroll project, given the relatively short timeframe and the fact that there are regular communications and discussions with all third parties acting as a compensating control.  One previous recommendation relating to authorised signatories was not supported but Audit Committee requested further assurance over process. This is being collated.
Medium	6	
Low		

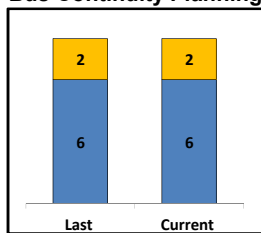
**Recruitment & Diversity**



**Executive Owner:** Deputy Chief Officer **Business Area:** People & Development

Risk Exposure	Date Published: April 2017	Completion Date: 31 Oct 2018
High	1	<b>OUTWITH MANAGEMENT CONTROL - REQUIRES REPLANNING OF SOME ACTIONS</b>  One recommendation is moving closer towards closure. It relates to the <b>high risk</b> action to develop a Recruitment Strategy. This has previously reported a delay and was dependent on the finalisation of the People Strategy which is now in place. We will now produce a Strategic Resource Plan which will mitigate this risk - now due October 2018.  The review of SOPs (medium risk) has been delayed pending the conclusion of the Recruitment Modernisation Project.  Two recommendations previously reported as delayed have incurred delays in that the planned action has been reconsidered/re-prioritised. The business area is to identify other mitigating action / re-plan: *Engaging with applicants during the recruitment process (medium risk). *Inconsistencies of internal procedures (low risk).  One recommendation was previously reported as proposed for closure based on the validation being written into the specification of a new e-Recruitment solution. This has been re-opened based on this planned activity being reconsidered / re-prioritised. *Data recording and validation
Medium	3	
Low	1	

**Bus Continuity Planning**



**Executive Owner:** Deputy Chief Officer **Business Area:** Operational Support Division

Risk Exposure	Date Published: April 2017	Completion Date: July 2018
High		<b>Two recommendations remain outstanding</b> and would have been due for completion end of March 2018 but have been delayed for completion 31 July 2018.  A significant review of these actions has been undertaken to assess what has been put in place by way of mitigation with a view to evidencing their closure. This work remains ongoing but it is expected that we will invite Internal Audit to review this mitigation during the next review period.
Medium	1	
Low	1	

Internal Audit Recommendations Progress Tracker - Q1 June 2018																
KEY	BLUE	Discharged / Proposed for Closure	RED	Missed	AMBER	Possibility of slippage	GREEN	On track								
<b>IT Service Delivery</b>		<b>Executive Owner:</b> Deputy Chief Officer			<b>Business Area:</b> ICT											
		<table border="1"> <thead> <tr> <th>Risk Exposure</th> <th>Date Published: June 2017</th> <th>Completion Date: 30 October 2018</th> </tr> </thead> <tbody> <tr> <td>High</td> <td>2</td> <td>A significant review of all outstanding recommendations has been undertaken with the majority being proposed for closure. We have requested a meeting with Internal Audit to review the action that has been taken and to develop a shared understanding of current resource/technical challenges that makes the full implementation of these recommendations extremely difficult. ICT have explored and documented other compensating controls are working to help control the level of risk.</td> </tr> <tr> <td>Medium</td> <td></td> <td rowspan="2">This leaves one recommendation (High Risk) outstanding which is currently expected to deliver before the due date.</td> </tr> <tr> <td>Low</td> <td>4</td> </tr> </tbody> </table>			Risk Exposure	Date Published: June 2017	Completion Date: 30 October 2018	High	2	A significant review of all outstanding recommendations has been undertaken with the majority being proposed for closure. We have requested a meeting with Internal Audit to review the action that has been taken and to develop a shared understanding of current resource/technical challenges that makes the full implementation of these recommendations extremely difficult. ICT have explored and documented other compensating controls are working to help control the level of risk.	Medium		This leaves one recommendation (High Risk) outstanding which is currently expected to deliver before the due date.	Low	4	
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<b>Budget Setting</b>		<b>Executive Owner:</b> Deputy Chief Officer			<b>Business Area:</b> Finance											
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<b>Non-Pay Expenditure</b>		<b>Executive Owner:</b> Deputy Chief Officer			<b>Business Area:</b> Commercial Services & Finance											
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<b>National Fraud Initiative</b>		<b>Executive Owner:</b> Deputy Chief Officer			<b>Business Area:</b> Finance											
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<b>Estate Strategy</b>		<b>Executive Owner:</b> Deputy Chief Officer			<b>Business Area:</b> Finance											
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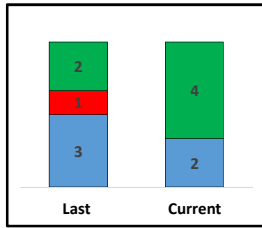
**Internal Audit Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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**GDPR**

Executive Owner: Deputy Chief Officer

Business Area: Gov, Audit & Risk

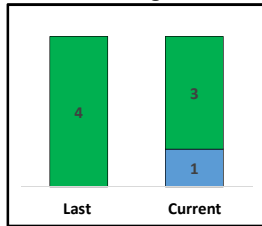


Risk Exposure	Date Published:	Completion Date: 31 December 2018
High	4	At the last review we had proposed one for closure that was not accepted by Scott Moncrieff. We have achieved the first part of the action and have a milestone date has been applied for October 2018 for the remainder of the action. Regular updates provided in respect of this to the Audit Committee and we continue to make progress. All initial milestone dates have been achieved and the progress rating has been re-set to reflect this. The next major milestone to meet is set for October 2018 where we will have risk assessed and developed a plan to address compliance of legacy ICT systems. Full compliance is on track for December 2018.
Medium		
Low		

**Financial Ledger**

Executive Owner: Deputy Chief Officer

Business Area: Finance

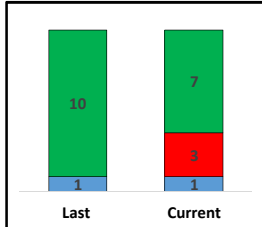


Risk Exposure	Date Published: February 2018	Completion Date: 31 August 2018
High	2	Three recommendations are not yet due but are progressing. We are taking no further action in respect of System Admin Cover for Weekly Controls. The finance team are currently being restructured, with systems administration being under review as part of that restructure. Permanent cover for all systems administration will be stabilised at that time. In order to alleviate this is the shorter term; training has been carried out with a member of the Financial Accounting Team to ensure adequate cover for the one systems administrator. On the basis of this interim mitigation we believe this to have been addressed.
Medium	1	
Low		

**Governance Structure**

Executive Owner: Deputy Chief Officer

Business Area: Professionalism & Assurance

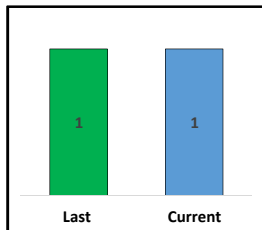


Risk Exposure	Date Published: March 2018	Completion Date: 31 July 2018
High	1	The recommendations have all be updated. Seven are not yet due but on track for completion within the next quarter. Three recommendations are reporting minor slippage (2 medium and 1 low risk). These are dependent on SPA completing their internal governance review before we can finalise our work and one requires all meetings to take place and review the terms of reference which will be concluded over the summer period.
Medium	8	
Low	1	

**Annual Account Preparedness 17/18 Part 1**

Executive Owner: Deputy Chief Officer

Business Area: Finance

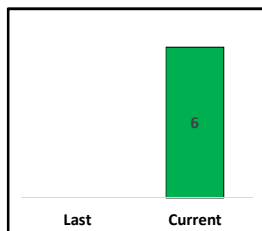


Risk Exposure	Date Published: April 2018	Completion Date: 1 April 2018
High		The area for improvement around keeping year end timetables up to date is proposed for closure. The Annual Report and Accounts process includes a weekly monitoring report which highlights any areas which are at risk of slippage, or where deadlines have not been met, and notes mitigation / resolution plans for these. This report is provided to the CFO on a weekly basis; to the internal PS CFIB on a monthly basis and to the Finance and Audit Committees as necessary.
Medium		
Low		

**HR Performance Reporting - Data Quality and Collection ~ NEW**

Executive Owner: Deputy Chief Officer

Business Area: People and Development



Risk Exposure	Date Published: March 2018	Completion Date: 31 March 2019
High	4	This report is newly published and will be updated for the next review.
Medium	2	
Low		

Internal Audit Recommendations Progress Tracker - Q1 June 2018								
<b>KEY</b>	<b>BLUE</b>	Discharged / Proposed for Closure	<b>RED</b>	Missed	<b>AMBER</b>	Possibility of slippage	<b>GREEN</b>	On track

**HR Workforce Planning ~ NEW**

<b>Executive Owner:</b> Deputy Chief Officer		<b>Business Area:</b> People and Development	
<p>Last: 0, Current: 3</p>	<b>Risk Exposure</b>	<b>Date Published:</b> March 2018	<b>Completion Date:</b> Oct/Dec 2018
	High	3	This report is newly published and will be updated for the next review.
	Medium		
	Low		

**HR Workforce Management ~ NEW**

<b>Executive Owner:</b> Deputy Chief Officer		<b>Business Area:</b> People and Development	
<p>Last: 0, Current: 10</p>	<b>Risk Exposure</b>	<b>Date Published:</b> March 2018	<b>Completion Date:</b> Sep 2018/Apr 2019
	High	8	This report is newly published and will be updated for the next review.
	Medium	2	
	Low		

**Performance Management ~ NEW**

<b>Executive Owner:</b> Deputy Chief Officer		<b>Business Area:</b> Strategy, Insight & Innovation	
<p>Last: 0, Current: 8</p>	<b>Risk Exposure</b>	<b>Date Published:</b> March 2018	<b>Completion Date:</b> Dec 2018
	High	6	This report is newly published and will be updated for the next review.
	Medium	2	
	Low		

**Risk Management Framework ~ NEW**

<b>Executive Owner:</b> Deputy Chief Officer		<b>Business Area:</b> Professionalism & Assurance	
<p>Last: 0, Current: 4</p>	<b>Risk Exposure</b>	<b>Date Published:</b> June 2018	<b>Completion Date:</b> Complete
	High		This report is newly published. There were no recommendations only some areas for improvement which have now been incorporated within the draft framework and will be fully discharged by Internal Audit when the Framework is finalised and implemented.
	Medium		
	Low		

**Organisational Change Management 2018 ~ NEW**

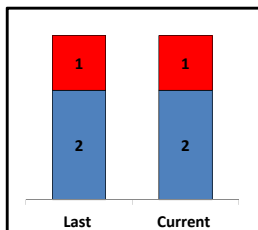
<b>Executive Owner:</b> Deputy Chief Officer		<b>Business Area:</b> Change	
<p>Last: 0, Current: 4</p>	<b>Risk Exposure</b>	<b>Date Published:</b> June 2018	<b>Completion Date:</b> Complete
	High		This report is newly published. There were no recommendations only some areas for improvement which have now been incorporated within the draft framework and will be fully discharged by Internal Audit when the Framework is finalised and implemented.
	Medium		
	Low		

**HMICS Recommendations Progress Tracker - Q1 June 2018**

<b>KEY</b>	<b>BLUE</b> Discharged / Proposed for Closure	<b>RED</b> Missed	<b>AMBER</b> Possibility of slippage	<b>GREEN</b> On track
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**LP+ Ayrshire Intelligence**

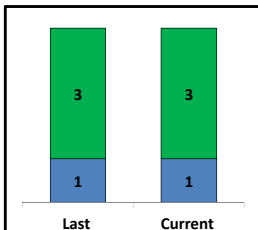
**Executive Owner:** DCC Crime & Ops **Business Area:** Crime



<b>Risk Exposure</b>	<b>Date Published:</b> March 2015	<b>Completion Date:</b> Sep 2018
High	The remaining recommendation relates to developing structures, systems and processes for the co-ordination of all available information and intelligence to provide an authoritative view of intelligence aligned to the national policing priorities. Following a period of inactivity, discussion have recently taken place with HMICS to review options that would lead to this recommendation being discharged. A team is currently being assembled (initially 16 staff) to develop structures, systems and processes for the co-ordination of intelligence. This should be in place by September 2018.	
Medium		
Low	1	

**LP+ D&G**

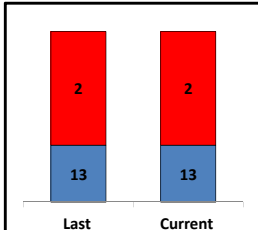
**Executive Owner:** DCC Local Policing **Business Area:** Organisational Development



<b>Risk Exposure</b>	<b>Date Published:</b> May 2016	<b>Completion Date:</b> August 2018
High	3 recommendations remain outstanding: SOC Call Out Procedures - requires ICT work - not yet due.	
Medium	2	Expedite Review of Corporate Services (risk re using staff efficiently and effectively and re-parenting of staff and impact on morale) - this will be addressed by the Target Operating Model. The timescales for this have been re-set to August 2018.
Low	1	Professional Leadership Support for Business Support Units - will depend on the outcome of review of Business Support Units. Will be discussed with People and Development for partial transfer back once the Target Operating Model starts implementation.

**Crime Audit 2016**

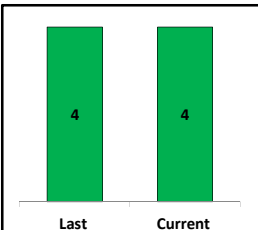
**Executive Owner:** DCC Crime & Ops **Business Area:** Corporate Governance



<b>Risk Exposure</b>	<b>Date Published:</b> November 2016	<b>Completion Date:</b> Aug 2017
High	Two remain open and the target timescales have been extended to allow for the completion of the Crime Recording Strategy.	
Medium		
Low	2	

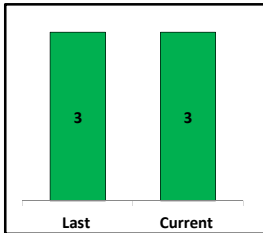
**Forensic Services to Victims of Sexual Crime**

**Executive Owner:** DCC Crime & Ops **Business Area:** Crime



<b>Risk Exposure</b>	<b>Report Published:</b> September 2017	<b>Completion Date:</b> TBD
High	2	Only 4 recommendations relate to Police Scotland but mainly involve partnership working. * Archway Service Glasgow Governance Arrangements (High) - scoping and gap analysis is underway to identify gaps and address service provision.
Medium	2	* Appropriate healthcare facilities for medical examinations (Medium) - scoping work has been undertaken across the country and options are being reviewed by a Short Life Working Group chaired by Police Scotland. *SOP for forensic cleaning of Police Premises (High) - Guidelines drafted and consultation is underway with estates to develop a corporate response which will be incorporated within the national cleaning contract.
Low		*Examinations of child perpetrator's in Police premises (Medium ) - scoping of this is being progressed alongside the review of appropriate facilities and the cleaning regime.

**Forensic Services**



Executive Owner: DCC Crime & Ops

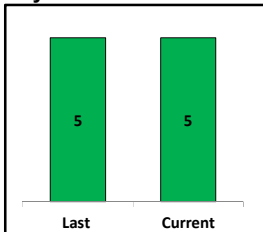
Business Area: Crime

Risk Exposure	Report Published: September 2017	Completion Date: September 2018
High	The An action plan is in place and continues to be reviewed by a SLWG. Although meetings had stalled to allow the Forensic Strategy to progress, Police Scotland have been working in the background to address the actions. There is some slippage to be reported once this has been assessed when the SLWG re-starts.	
Medium		
Low		

**HMICS Recommendations Progress Tracker - Q1 June 2018**

KEY	BLUE	Discharged / Proposed for Closure	RED	Missed	AMBER	Possibility of slippage	GREEN	On track
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**Tayside Division LP+**

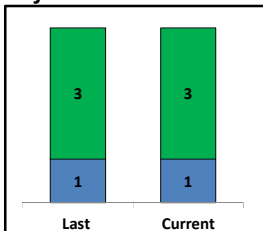


Executive Owner: DCC LP

Business Area: D Division

Risk Exposure	Report Published: November 2017	Completion Date: December 2018
High	2	All recommendations are progressing and on track for completion.
Medium	3	Develop intelligence requirement and communicate and test understanding.(DEC 18) Define the role of the community officer. (JUN 18) Review the availability of specialist resources out of hours. (JUN 18) Develop vision/strategy for specials and volunteers. (SEPT 18) Develop evaluative approach to Divisional/Partnership initiatives. (JUN 18)
Low		

**Tayside Division LP+**

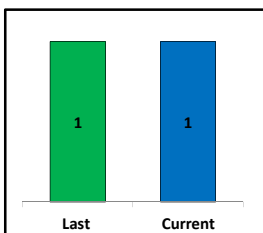


Executive Owner: DCC LP

Business Area: D Division

Risk Exposure	Report Published: November 2017	Completion Date: September 2018
High	1	***IMPROVEMENT ACTIONS *** One recommendation has been completed on schedule in relation to improving communications within the Division.
Medium	2	Three recommendations remain ongoing - 2 x June 2018 and 1 x September 2018.
Low		

**Tayside Division LP + Custody**

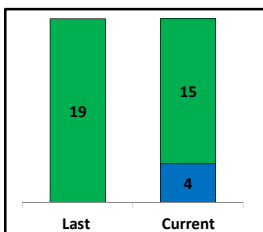


Executive Owner: DCC LP

Business Area: CJS

Risk Exposure	Report Published:	Completion Date: COMPLETE
High	An interim solution to address pixelating of CCTV monitors to ensure privacy has been put in place until a medium to long term solution is available when the CCTV is upgraded. We are proposing this for closure on that basis.	
Medium		
Low		

**Undercover Policing**

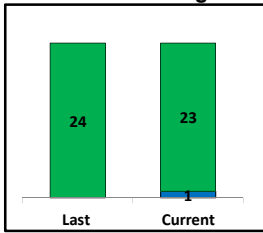


Executive Owner: DCC Crime and Ops

Business Area: Crime & Intel

Risk Exposure	Report Published: February 2018	Completion Date: March 2019
High	Report published in February 2018. An action plan is in place and is being monitored via a working group chaired by ACC Johnston. HMICS Lead Inspector also sits on this group and has been verbally agreeing discharge. Four recommendations have been formally closed but the majority of the recommendations are at an advanced stage of completion and will have concluded within one year of publication.	
Medium		
Low		

**Firearms Licensing**



Executive Owner: DCC Local Policing

Business Area: Safer Communities

Risk Exposure	Report Published: March 2018	Completion Date: 30 JUNE 2019
High	Report published March 2018. A comprehensive action plan has been produced and returned to HMICS. One recommendation is showing as blue within the tracker - this relates to SPA so has been closed within PS Tracker.	
Medium	10	The actions should be complete by 30 June 2019.
Low	13	