

**AUDIT COMMITTEE**  
**23 October 2018**

---

**Minute of the Scottish Police Authority Audit Committee held on  
Tuesday 23 October 2018 in Surgeon's Quarter, Edinburgh.**

---

Board Members Present: David Hume (Chair)  
Grant Macrae  
Jane Ryder

Board Member Apologies: None

In attendance: Scottish Police Authority (SPA)  
Kenneth Hogg, Interim Chief Officer  
Hilary Pearce, Interim Director of Improvement Assurance  
Graham Stickle, Risk and Policy Specialist  
Karen Vallance, SPA Committee Co-ordinator

Police Scotland (PS)  
DCO David Page  
ACC Alan Speirs  
CS John Paterson  
James Gray, Chief Financial Officer  
Fiona Miller, Enterprise Risk Manager

Scott Moncrieff  
Gary Devlin

Audit Scotland  
Carole Grant  
Pauline Gillen

**1. INTRODUCTION/WELCOME**  
**1.1 CHAIR'S OPENING REMARKS**

The Chair welcomed everyone to the meeting.

**1.2 APOLOGIES**

None

### 1.3 DECLARATIONS OF INTEREST

None

### 1.4 ANY OTHER BUSINESS

None

## 2. MINUTES AND ACTIONS FROM PREVIOUS MEETING

### 2.1 MINUTE OF COMMITTEE MEETING HELD 11<sup>th</sup> SEPTEMBER 2018

The Committee **APPROVED** the minute from the Audit Committee held on 11 September 2018, subject to some amendments to accuracy within paragraphs 4.3.4, 4.4.2 and 5.2.1.

### 2.2 ROLLING ACTION LOG

The Board **APPROVED** the action log from the Audit Committee held on 11 September 2018, subject to the following actions remaining open: 20180911-AUD-002 (HR performance reporting), 20180911-AUD-005 (assurance mapping), 20180911-AUD-008 (Internal Audit reports), 20180911-AUD-009 (external audit interim management report) and 20180911-AUD-010 (revised Terms of Reference).

### 2.3 Matters Arising

There were no matters arising.

## 3. DECISION ON TAKING BUSINESS IN PRIVATE

In accordance with paragraphs 21 and 22 of the SPA Standing Orders, the Committee **AGREED** to consider items 7 - 9 on the agenda in private for the reasons set out in the agenda.

## 4. INTERNAL AUDIT REPORTS

### 4.1 PROGRESS REPORT

Gary Devlin (GDevlin) referred to the report which provided a summary of internal audit activity since its last meeting and confirmed the reviews planned for the coming quarter, identifying any changes to the original audit plan.

During discussion, Members raised concern regarding the number of Internal Audit reports being brought in early 2019. Members

requested Internal Audit take into consideration the volume of reporting per quarter when preparing the 2019/2020 Internal Audit Plan.

Decision

The Committee **NOTED** the update provided.

**4.2 FOLLOW UP – Q2**

GDevlin referred to the report which summarised the progress made by management, in implementing the agreed management actions for internal audit recommendations made.

GDevlin also added that progress had been made in the last two years. Open actions were closing at a faster rate and there was no increase in actions that were passed due date. GDevlin highlighted he had suggested to ACC Alan Speirs (ACCASpeirs) another internal reporting layer for management responses, which has since been implemented.

Decision

The Committee **NOTED** the update provided.

**4.3 POLICE SCOTLAND AND SPA FORENSICS STAFF PERFORMANCE MANAGEMENT ASSIGNMENT PLAN**

GDevlin referred to the report which presented the final assignment plan for the audit of Police Scotland and SPA Forensic Staff Performance Management.

During discussion, Members raised concern regarding the amount of work to be undertaken within the 19 days allocated. GDevlin assured Members that the resource was sufficient.

Decision

The Committee **NOTED** the update provided.

**5. ASSURANCE MAPPING**

The Chair confirmed that Committee Members had recently received the last version of the Assurance Map, initially brought to the Committee in 2014. In order for the Committee to gain an

oversight of current progress, the Chair requested verbal updates from GDevlin, Graham Stickle (GStickle) and DCO David Page (DCODPage).

GDevlin informed Members that Internal Audit had prepared a discussion document on how assurance mapping would work. The next stage would be to bring a proposal to a future Audit Committee.

GStickle advised Members that the work being carried out by Internal Audit was identical to the work requested by Susan Deacon. Work was being progressed, predominantly on 3<sup>rd</sup> line assurance (external dependencies), as requested by Susan Deacon. A Police Scotland assurance map is in development with work continuing on 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> line assurance.

DCODPage noted it was important for all SPA and Police Scotland work to be aligned to avoid duplication. ACCASpeirs added that current Police Scotland assurance work had been endorsed by Quality Scotland and HMRC and that there was the intention to bring an advanced version to the Committee in January 2019.

During a full discussion the following issues were raised by Members:

- Too many pieces of assurance mapping work were ongoing with the potential for loss of oversight or unnecessary duplication.
- Clarity was required on the 3 lines of defence. Focus on the 3<sup>rd</sup> could lead to a retreat on the first 2, which are reliant.
- The roles that partners have need to be clear. It is important to distinguish the difference between those who provide scrutiny and those who provide assurance.
- The work previously undertaken in 2014 was good but problems arose around how the Committee oversaw it and practically made use of it. This issues would need rectified going forward.

### Decision

The Committee **NOTED** the verbal updates provided.

## **6. AOCB**

None

Items 7 to 9 were taken in private.