

Audit Committee Rolling Action Log

Action No	Action	Action Owner	Status	Expected Date of Completion	Actual Date of Closure	Update/Comments
MEETING HELD 11 SEPTEMBER 2018						
20180911 -AUD-001	Committee Paper Template: consideration to be given to the appropriate marking of 'Recommendation to Members' within Committee papers, as part of current governance work.	Kenneth Hogg	OPEN	23.10.18		16.10.18: Part of within wider discussion on further potential improvements to the SPA Governance Framework, including consideration of Committee working arrangements. Propose ongoing

<p>20180911 -AUD-002</p>	<p>HR Performance Reporting: Confirmation to be provided that the actions detailed against 'developing scope internal reporting capabilities' have been implemented.</p>	<p>ACC Speirs</p>	<p>OPEN</p>	<p>23.10.18</p>	<p>15.10.18: The first part of this recommendation has been addressed and was achieved by the target date of 1 August 2018. The Head of ICT Applications sits on the National Scope Board and acts in a consultative capacity to understand potential further uses of Scope when considering any new ICT Applications. There are a further 2 points to this overarching recommendation which remain outstanding and will be progressed and updated via the quarterly follow ups. One relates to further developments of Scope to support performance reporting. An HR Dashboard is in the final stages of development. The third part of the recommendation relates to exploring the use of a single system to source data. This work has not yet commenced due to ongoing consideration about future software replacement.</p> <p>Propose to close as this will continue to be progressed via quarterly reporting until recommendation is fully addressed.</p>
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20180911 -AUD-003	Internal Audit Quarterly Progress Reports: Future reports to contain assignment plans for upcoming reviews	Paul Kelly	OPEN	23.10.18		15.10.18: The assignment plans for upcoming audits were presented to the September Committee. We will continue this action for future committees as required. Propose to close
20180911 -AUD-004	SPA Staff Performance Management Assignment Plan: Assignment Plan to be brought back to October Committee for further discussion.	Paul Kelly	OPEN	23.10.18		15.10.18: Paul emailed 21 st September and asked for it to be circulated to David Grant and Jane for their information. It clarified the scope was to cover Police Scotland and Forensics. Propose to close
20180911 -AUD-005	Assurance Mapping: Last version of the assurance map to be circulated to Members.	Graham Stickle	OPEN	23.10.18		09.10.18: Last version of the assurance map (presented to the Audit and Risk Committee in April 2015) provided to Board Services to be passed to Audit Members 3/10/18 Propose to close
20180911 -AUD-006	Assurance Mapping: Update on current progress to be brought to the Committee in October 2018	Graham Stickle	OPEN	23.10.18		09.10.18: Update on assurance map development agenda item no 5 at Audit Committee meeting of the 23rd of October Propose to close

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20180911 -AUD-007	Strategic Workshop: SPA to convene, at appropriate time a strategic workshop with Audit Scotland.	Susan Deacon/ Chair of Audit Committee	OPEN	tbc		16.10.18: To be arranged. Propose ongoing
20180911 -AUD-008	Internal Audit Reports: Consideration be given to how all Internal Audit reports are communicated to all Board Members.	Hilary Pearce/ Karen Vallance	OPEN	23.10.18		10.10.18: Papers provided to all Members via sharepoint on 4/10/18. Propose to close
20180911 -AUD-009	External Audit Interim Management Report: Report to be circulated to all Board Members.	Hilary Pearce/ Karen Vallance	OPEN	23.10.18		16.10.18: Circulated to Members week commencing 15 th October 2018. Propose to close
20180911 -AUD-010	Revised Audit Committee Terms of Reference: Clarity to be provided on when ToR being brought to both Committee and Board for consideration.	Karen Vallance	OPEN	23.10.18		10.10.18: Further discussions to take place on revised ToR. Once these completed, will be taken to Board for approval. Propose ongoing

MEETING HELD 24 JULY 2018

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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	ONGOIN G	11.09.18 23.10.18		<p>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.</p> <p>12.10.18: The report contains nine recommendations. Six actions are not yet due for completion per their original due date. Of the three actions that are due, no updates were received from management during the Q2 follow up. These actions are outlined within Appendix 2 of our follow up report.</p> <p>Propose ongoing</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	ONGOIN G	11.09.18 23.10.18		04.09.18: Lessons learned exercise being undertaken by SPA Senior Management Team. Members will be updated when completed. 16.10.18: Discussion between H Pearce and D Hume on 3 rd October. Draft recommendations to be circulated to Committee Members. Propose ongoing
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	ONGOIN G	24.07.18 11.09.18 23.10.18		17.07.18 Contents to be discussed and agreed as soon as the date for the Audit Committee Development Day is confirmed. Propose ongoing

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MEETING HELD 9 October 2017					
<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 23.10.18</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.</p> <p>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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				<p>Transformation which is also ongoing. It remains on the agenda & is a high focus item.</p> <p>24.09.18 – A report has been presented to TCSS Programme Board (17.09.18) to recommend an interim solution (in advance of ERP) covering P2P. Agreement was reached at this meeting that the recommendation should be progressed. Next steps are being presented during Octobers Change Board.</p> <p>Ongoing work is also taking place between Finance & Procurement to consider better internal controls now that Procurement have been re-parented under Finance.</p> <p>Propose ongoing</p>
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