

SCOTTISH POLICE
AUTHORITY

Meeting	Audit Committee
Date	23 October 2018
Location	Surgeons' Quarter, Edinburgh
Title of Paper	Internal Audit Progress Report
Item Number	4.1
Presented By	Elizabeth Young, Director, Scott-Moncrieff
Recommendation to Members	Members are requested to note the report.
Appendix Attached	Internal Audit Progress Report

PURPOSE

This paper presents our progress report against the Annual Internal Audit Plan.

The paper is presented in line with the Internal Audit contract with Scottish Police Authority.

The paper is submitted for noting.

1. BACKGROUND

- 1.1 The Progress Report provides the Audit Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the original annual plan.

2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 In the latest period to October 2018, we have commenced work on our substantive audits within the internal audit programme for 2018/19. Two reviews are currently ongoing: risk management and staff performance management. It was agreed with the Audit Committee the latter review would focus on SPA Forensic Services and PoliceScotland, in recognition of the planned implementation of the revised organisation structure for SPA.
- 2.2 We are also continuing to progress work on our separate reviews outwith the internal audit plan. Work is ongoing in respect of our whistleblowing investigation and our review of the Transformation OBC. We have also completed an additional piece work to validate completion of actions contained within an action plan arising from an audit performed by the Information Commissioner's Office.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no financial implications arising as a direct result of this report.

4. PERSONNEL IMPLICATIONS

- 4.1 There are no personnel implications associated with this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no legal implications associated with this report.

6. REPUTATIONAL IMPLICATIONS

- 6.1 There are no reputational implications arising from with report.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications directly associated with this report

8. COMMUNITY IMPACT

8.1 There are no community impact implications directly associated with this report.

9. EQUALITIES IMPLICATIONS

9.1 There are no equalities implications directly associated with this report.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this report.

RECOMMENDATIONS

Members are requested to note the report.



Scottish Police Authority

Internal Audit Report Progress Report

October 2018



Scott-Moncrieff
business advisers and accountants



Scottish Police Authority

Internal Audit Report

Progress Report

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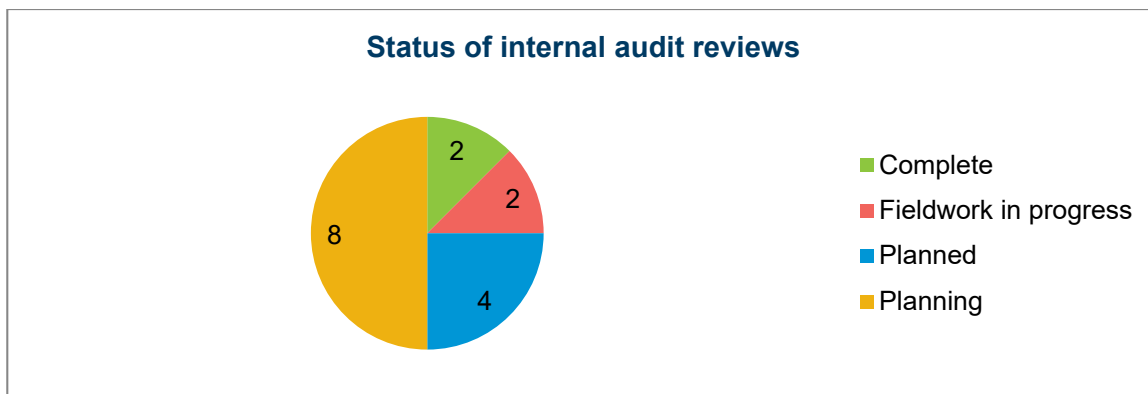
Summary of Progress

This paper provides the Audit Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the original annual plan.

Progress against annual audit plan

In the latest period to October 2018, we have commenced work on our substantive audits within the internal audit programme for 2018/19. Two reviews are currently ongoing: risk management and staff performance management. It was agreed with the Audit Committee the latter review would focus on SPA Forensic Services and PoliceScotland, in recognition of the planned implementation of the revised organisation structure for SPA.

We are also continuing to progress work on our separate reviews outwith the internal audit plan. Work is ongoing in respect of our whistleblowing investigation and our review of the Transformation OBC. We have also completed an additional piece work to validate completion of actions contained within an action plan arising from an audit performed by the Information Commissioner's Office.



Appendix 1 sets out the status of the 2018/19 internal audit programme. In addition, within our Internal Audit Plan we committed to communicating our progress against our Key Performance Indicators to each meeting of the Audit Committee. A summary of our performance for the year to date is included within Appendix 2.

Plan for next quarter

We are planning to present the following reports to the January 2019 Audit Committee:

- Information Management
- Risk Management
- Staff Performance Management

Action for Audit Committee

The Audit Committee is asked to note the contents of this report and to approve the proposed change to the plan.

We also invite any comments on the format or content of this report. Contact details are as follows:

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Appendix 1 – Progress against 2018/19 internal audit plan

Ref and Name of report	Audit Sponsor	Status	Quarter	Planned Audit C'ttee	Actual Audit C'ttee
A.1 Income and Receivables, and Cash and Treasury Management	Chief Financial Officer	Planning	Q4	Apr 2019	
A.2 Financial Planning	Chief Financial Officer	Planning	Q3	Mar 2019	
B.4 Risk Management	ACC Professionalism and Assurance	Fieldwork in progress	Q3	Jan 2019	
B.6 SPA/ PS/ Forensics Joint working	SPA Interim Chief Officer / PS Deputy Chief Officer / Director of Forensic Services	Planning	Q4	Apr 2019	
B.8 SPA Governance ¹	SPA Interim Chief Officer	Planning	TBC	TBC	
C.3 Demand and Productivity	ACC Operational Change and Resilience	Planning	TBC	TBC	
C.4 Staff Performance Management	Director of People and Development	Fieldwork in progress	Q3	Jan 2019	
C.9 Transformational Change Programme	SPA Interim Chief Officer / PS Deputy Chief Officer	Planning	TBC	TBC	
C.14 Tendering procedures	SPA Interim Chief Officer	Planning	Q3	Mar 2019	
D.2 Information Management	ACC Professionalism and Assurance	Planned	Q2	Jan 2019	
D.4 IT Application Review	Director of ICT	Planning	TBC	TBC	
E.1 Follow up Q1	N/A	Completed	Q1	July 2018	July 2018
E.1 Follow up Q2	N/A	Completed	Q2	Oct 2018	Oct 2018
E.1 Follow up Q3	N/A	Planned	Q3	Jan 2019	

¹ Proposal to defer to 2019/20 IA Plan

Ref and Name of report	Audit Sponsor	Status	Quarter	Planned Audit C'ttee	Actual Audit C'ttee
E.1 Follow up Q4	N/A	Planned	Q4	Apr 2019	
E3. Annual Accounts Preparedness	N/A	Planned	Q4	Apr 2019	
Annual internal audit report	N/A	Planned	Post y/e	Jul 2019	

Key:	
Complete	Audit work complete and report has been agreed and finalised
Draft Report	A draft report has been issued
Fieldwork complete	The audit work is complete but the draft report has not yet been issued.
Fieldwork in progress	The audit work is in progress.
Planned	The scope and timing have been agreed with management
Planning	The scope of the audit has yet to be agreed with management

Appendix 2 – Progress against KPIs

KPI description	Status	Comments
1. The Annual and Strategic Internal Audit plans are presented to and approved by the Audit Committee prior to the start of the audit year.	GREEN	
2. 90% of audit input is provided by the core team and continuity of staff is maintained year on year.	N/A	No 2018/19 reports finalised to date
3. Draft reports are issued within 15 working days of completing fieldwork.	N/A	No 2018/19 reports finalised to date
4. Management responses are received within 15 working days and final report issued within 10 working days.	N/A	No 2018/19 reports finalised to date
5. At least 90% of the audit recommendations we make are agreed with and accepted by management.	N/A	No 2018/19 reports finalised to date
6. At least 75% of Audit Committee meetings are attended by an Internal Audit Partner.	GREEN	
7. The annual internal audit plan is fully delivered within agreed cost and time parameters.	GREEN	No changes
8. The annual internal audit report and opinion is presented to and approved by the Audit Committee at the first meeting after the year-end each year.	N/A	Not yet due
9. All internal audit outputs are finalised and submitted to the Committee Secretary at least 10 working days before the Audit Committee meeting to allow time for senior management review.	GREEN	All papers submitted in line with agreed timescales.
10. Members of senior management and the Audit Committee are invited to participate in the firm's client satisfaction survey arrangements.	N/A	Not yet due

Key

RED	More than 15% away from target
AMBER	Within 15% of target
GREEN	Achieved

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