

**Minute of Scottish Police Authority Audit and Risk Committee**

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| <b>Meeting</b>              | Scottish Police Authority Audit & Risk Committee - Public Session | <b>Date/Venue</b> | Tuesday 19 <sup>th</sup> April 2016 |
| <b>Meeting Called By</b>    | David Hume, Chair   | <b>Start Time</b> | 10:00                               |
| <b>Reference Meeting No</b> | SPAARC-190416   | <b>End Time</b>   | 11:30                               |

| <b>Members Present</b> |                         | <b>In Attendance</b> |  |
|------------------------|-------------------------|----------------------|--|
| <b>Name</b>            | <b>Title</b>            | <b>Name</b>          | <b>Title</b>                                   |
| David Hume             | Chair, Authority Member | Karen Kelly          | Interim Chief Financial Officer                |
| Elaine Wilkinson       | Authority Member        | Amy McDonald         | Director of Financial Accountability, SPA      |
| Iain Whyte             | Authority Member        | Graham Stickle       | Risk Manager, SPA                              |
|                        |                         | Lynne Clarke         | Programme Development Manager, SPA             |
|                        |                         | Janet Murray         | Director of Finance, Police Scotland           |
|                        |                         | Supt Alan Waddell    | Superintendent, Police Scotland                |
|                        |                         | Supt Andrew McDowall | Superintendent, Police Scotland                |
|                        |                         | T/Supt Fergus Byrne  | Temporary Superintendent, Police Scotland      |
|                        |                         | Sarah Jane Hannah    | Head of Financial Accountancy, Police Scotland |
|                        |                         | CI Ian Thomas        | Chief Inspector, Police Scotland               |
|                        |                         | CI Alan McDaid       | Chief Inspector, Police Scotland               |
|                        |                         | Gillian Woolman      | Assistant Director, Audit Scotland             |
|                        |                         | Liz Maconachie       | Senior Audit Manager, Audit Scotland           |
|                        |                         | Gary Devlin          | Relationship Partner, Scott Moncrieff          |
|                        |                         | Shelley Hughes       | Head of Internal Audit, Scott Moncrieff        |
|                        |                         | Karen Vallance       | Committee Co-ordinator, SPA                    |
|                        |                         | Paul Kelly           | IT Audit Director, Scott Moncrieff             |

**1. Chair's Opening Remarks: (David Hume)**

- 1.1. The Chair welcomed everyone to the meeting.
- 1.2 There were apologies from Moi Ali, John Foley, ACC Thomson and Supt. McKay.
- 1.3 There were no declarations of interest.

**2. Minutes for APPROVAL: (David Hume)**

**2.1 Minute from meeting held 19 January 2016**

- 2.1.1 Approval was sought for the Minute of the meeting held 19<sup>th</sup> January 2016
- 2.1.2 The Minute was **APPROVED**.

**2.2 Minute from meeting held 22 March 2016**

- 2.2.1 Approval was sought for the Minute of the meeting held 22<sup>nd</sup> March 2016
- 2.2.2 The Minute was **APPROVED**.

**2.3 Matters Arising.**

- 2.3.1 There were no matters arising.

**3. Rolling Action Log (David Hume)**

- 3.1 The Chair referred Members to the updated commentary within the rolling action log.

**4. Improvement Tracker**

**4.1 SPA Improvement Tracker (Lynne Clark)**

- 4.1.1 L Clark provided an overview of the paper highlighting the changes to the improvement recommendations – specifically that 7 actions had been transferred to the governance review. L Clark added that the first draft of the governance review implementation plan was being brought to Andrew Flanagan that week and will then be reported to Members.
- 4.1.2 There were no comments or questions.
- 4.1.3 Members **NOTED** the report.

**4.2 Update on Audit Scotland Recommendations (Amy McDonald)**

- 4.2.1 A McDonald provided a summary of the paper.
- 4.2.2 Members noted that the paper was not helpful, as it did not provide assurance or any indication of target dates. Members felt that what was necessary was evidence of progress. K Kelly added that it was a good management tool but not fit for Member assurance and suggested that A McDonald provide a dashboard that shows more focus on evidence and progress of closing actions. G Woolman agreed that a dashboard is a simple solution, which would work. The Chair agreed that the regular report to the Committee should be in that new format.
- 4.2.3 G Woolman highlighted that a number of recommendations had not yet been implemented

which was of concern.

NOT PROTECTIVELY MARKED

4.2.4 Members **NOTED** the paper.

### **4.3 Police Scotland Improvement Tracker (Supt Fergus Byrne)**

4.3.1 Supt Byrne provided a summary of the paper and sought clarity on the information that the Committee wished to see. The Chair responded that the Committee are aware that processes are in place to deliver the recommendations but need a system in place to review. G Devlin added that it would be helpful for the Committee to know of recommendations that are time bound and what those target dates are. K Kelly agreed to meet with Police Scotland to discuss what information is brought to the Committee and how it is presented. **ACTION 190416-ARCPL-001.**

4.3.2 Members sought assurance that senior leadership within Police Scotland give the same priority and focus to Audit Scotland recommendations as HMICS. Supt Byrne confirmed that Police Scotland are bound to review progress of any improvement actions.

4.3.3 G Woolman questioned the link between the 19 ongoing Audit Scotland recommendations mentioned and Item 4.2. A McDonald responded that Item 4.2 refers to both SPA and Police Scotland Audit Scotland recommendations whereas the 19 reported in the paper were just Police Scotland recommendations.

4.3.4 Members **NOTED** the report.

### **5. Update on Stop and Search Recommendation Plan (CI Ian Thomson)**

5.1 CI Thomson informed Members that the improvement plan 3, which focussed on the 10 outstanding recommendations, was still to go through the Senior Leadership Board and would therefore be brought to the next Committee meeting **ACTION 190416-ARCPL-002.**

5.2 The Chair noted that concerns on the effectiveness of training had been raised at previous Committees and requested a progress report be brought the next meeting **ACTION 190416-ARCPL-003.**

### **6. Contact, Command and Control (Supt Waddell and Supt McDowall)**

6.1 Supt Waddell provided a summary of the report and highlighted that recommendation 5 was red not because it was high risk but because it was of high importance as it was related to people and ICT. Supt Waddell added that before there are any changes in the North, there needs to be evidence that East and West are working therefore there are weekly meetings with HMICS to track progress. Any structural changes to the North will be presented to the SPA through the Human Resource and Remuneration Committee and the Board, if appropriate.

6.2 The Chair noted that it was a clear and helpful report and requested that once the majority of recommendations are concluded (anticipated July 2016) the Committee be informed of what steady state monitoring will be place **ACTION 190416-ARCPL-004.**

6.3 With reference to the delivery tracker, Members sought clarity on what 'overdue/remedial' meant. Supt Waddell confirmed that red was what Police Scotland wanted reached by 31 March, a self-imposed date which will be reassessed before July. Supt Waddell agreed to circulate an updated version of the delivery tracker **ACTION 190416-ARCPL-005.**

6.4 Members noted that implementation was anticipated in 14 weeks but there was an 8-week variable so sought clarity on what processes were undertaken to meet those timescales. Supt Waddell responded that discussions were held at fortnightly governance meetings with each area project managed.

6.5 Members **NOTED** the paper.

## 7. Annual Audit Plan 2015/16 (G Woolman) NOT PROTECTIVELY MARKED

7.1 G Woolman provided an overview of the paper noting that the plan will be presented to the Police Leadership Group on 18<sup>th</sup> May. A McDonald responded that a lot of work went into SPA and Police Scotland responses, which are helpful for future audit work.

7.2 Members referred to page 6, paragraph 11 and sought clarity that SPA and Police Scotland had signed up to the planned management actions. J Murray responded that they had and that the full command team would see the report at the leadership group.

7.3 Members referred to the 31 July date against 'latest submission of unaudited financial statements with complete working papers' on page 8 and sought clarity on if there was a detailed plan for this date to be met. SJ Hannah confirmed that there was a detailed plan with key milestones, which has already been shared with Audit Scotland, Scott Moncrieff and John Foley.

7.4 Members requested that the Finance and Investment Committee, Human Resource and Remuneration Committee and key SPA and PS executives be sighted on the Audit Scotland report on Scotland's Public Sector Workforce and recommendations and discuss whether these are being met  
**ACTION 190416-ARCPL-006.**

7.5 Members noted that internal audit not being in place for part of the year had an impact of charges but requested if the 'complexity' of work was due to the complexity of financial processes and systems and not a complex organisation. G Woolman responded that this was an accurate assessment due to different financial processes throughout the country.

7.5 Members questioned how the Accountable Officer would prepare the annual governance statement when there is limited time available for work to be carried out that will provide assurance for 2015/16. G Devlin stated that internal audit would provide an opinion for the Accountable Officer to use as he sees fit. G Woolman added that the Accountable Officer would review the year and then discuss the level of disclosure. Members requested that the process to complete the annual governance statement and the areas of the Accountable Officer sign off be provided at the next Committee  
**ACTION 190416-ARCPL-007.**

7.6 Members requested that G Woolman be invited to a SPA Senior Management Group meeting to present the plan  
**ACTION 190416-ARCPL-008.**

7.7 Members requested that assurance statements for each area under senior executive staff/officer within SPA and Police Scotland to be brought to next Committee  
**ACTION 190416-ARCPL-009.**

7.8 G Woolman highlighted paragraph 24 to Members, which indicated that the Auditor General for Scotland has committed to another section 22 report after the 2015/16 audit. This will be reflecting on improvements and the existence of a long-term financial strategy.

7.9 Members **NOTED** the report.

## 8. Crime Recording Audit (Supt Fergus Byrne)

8.1 Supt Byrne provided an overview of the report.

8.2 Members indicated that it would be helpful to see an overall trend instead of comparison. Supt Byrne responded that this could be looked at and incorporated into future reports.

8.3 Members sought clarity on what action Police Scotland take on divisions that are not performing as well. Supt Byrne confirmed that each division has a crime recording improvement plan, which focusses on good practice. Further training, additional audits and workshops also take place to assist improvements.

8.4 Members **NOTED** the report.

**9. National Fraud Initiative (Janet Murray)**

NOT PROTECTIVELY MARKED

9.1 J Murray provided an overview of the paper.

9.2 The Chair referred to paragraph 2.2.1 and questioned if the Committee had been made aware that unsatisfactory progress had been made by September 2015. J Murray replied that a letter had been received by John Foley from the Auditor General, which raised progress issues, and it had been reported in the annual audit report and progress reports brought to the Committee. G Woolman added that it had also been highlighted in the interim audit report.

9.3 Members **NOTED** the report.

**10. Date of next meeting – 4<sup>th</sup> August 2016.**

**End.**

APPROVED