

<b>Meeting</b>	<b>Public SPA Board Meeting</b>
<b>Date</b>	<b>25 May 2017</b>
<b>Location</b>	<b>Golden Jubilee Conference Hotel, Clydebank</b>
<b>Title of Paper</b>	<b>Audit Committee Chair Report</b>
<b>Item Number</b>	<b>17.1</b>
<b>Presented By</b>	<b>David Hume</b>
<b>Recommendation to Members</b>	<b>For Noting</b>
<b>Appendix Attached:</b>	<b>NO</b>

**PURPOSE**

To provide the Board with an update on business progressed through the Audit Committee on the 25<sup>th</sup> April 2017.

**1. Police Scotland and SPA Whistleblowing Policies (ongoing)**

1.1 Both policies were provided to Audit Committee. Police Scotland and the SPA agreed that they would provide an assurance statement to the next committee which would provide assurance that monitoring information would be collected and reported into the Audit Committee around the operation of the system; that the policies would be reviewed on a regular basis to ensure the effectiveness of the schemes; and outlining details of the training, publicity and promotion activities to be undertaken. It was further agreed that Police Scotland would bring a 6 monthly or annual report to the Audit Committee on whistleblowing. Police Scotland are also going to update the Committee on the options which exist in relation to the external validation of the scheme, or to demonstrate compliance with such standards.

**2. Internal Audit Reports (complete)**

2.1 Internal Audit presented Internal Audit reports to the committee in respect of: Vetting, Recruitment and Diversity, Business Continuity Planning, and Annual Accounts Production, along with their Quarterly Follow-Up Report and Internal Audit Progress Report.

**3. Preparation of Annual Accounts (ongoing)**

3.1 The Committee were presented reports from both Internal Audit and Finance around the project plan for the finalisation of the 2016/17 Annual Accounts. Both reports provided assurance to Members about the work underway to prepare the accounts for this year, and further assurance was provided by James Gray about the provision of progress reports to Audit Committee Members out with the committee cycle.

**4. Audit Scotland – Annual External Audit Plan (ongoing)**

4.1 Audit Scotland presented the Annual External Audit Plan which they will now proceed to publish. It was agreed that David Page would provide both Internal and External Audit with a presentation around the funding model for 2026.

**5. Audit Scotland Reports (complete)**

5.1 Members reviewed and noted the i6 Report published by Audit Scotland on the 9<sup>th</sup> March 2017.

NOT PROTECTIVELY MARKED

The next Audit Committee is on the 25<sup>th</sup> July 2017.

NOT PROTECTIVELY MARKED