

SCOTTISH POLICE
AUTHORITY

Meeting	SPA Board Meeting
Date	2 May 2018
Location	Stirling Court Hotel
Title of Paper	SPA Report: SPA Financial Regulations
Presented By	Kenneth Hogg
Recommendation to Members	For Noting
Appendix Attached	No

PURPOSE

To provide contextual information about the SPA Financial Regulations being presented for approval under agenda item 11.1(ii).

1. INTRODUCTION

- 1.1 Updated SPA Financial Regulations are presented for the Board's approval under agenda item 11.1(ii)

2. FINANCIAL REGULATIONS

- 2.1 As a public body, with responsibility for overseeing an annual budget of over £1 billion, it is vitally important that SPA has effective, clear and transparent financial governance procedures in place.
- 2.2 The Financial Regulations constitute the overarching document which sets out how effective financial governance of the SPA is to operate. This covers the financial governance of the budgets for SPA's Board and Executive, SPA Forensic Service and Police Scotland.
- 2.3 The regulations set out the roles and responsibilities of the Accountable Officer, Chief Financial Officer, Board and committees and others, how financial management and planning is exercised, how the main systems and procedures operate and the context of legislation, guidance and documents.
- 2.4 The current regulations were approved in May 2017, with the proviso that they are reviewed after 12 months, in line with best practice. The regulations have been updated to explain more clearly the responsibilities of the Accountable Officer, the Board and Police Scotland's Force Executive. The Regulations are now consistent with the revised Schemes of Delegation for SPA and Police Scotland (which were approved in December 2017 and March 2018 respectively). They also include new sections on the role of the Deputy Chief Officer (section 2.7) and on procedures for payments to consultants (section 2.14).

RECOMMENDATIONS

Members are requested to note the information contained within this report.