



Meeting	People Committee
Date	28 February 2024
Location	Video Conference
Title of Paper	Q3 Wellbeing Report
Presented By	Katy Miller, Director of People and Development
Recommendation to Members	For Discussion
Appendix Attached	Yes - IA Report on Ill Health Retiral

PURPOSE

The purpose of this paper is to provide members oversight of Police Scotland/SPA Health and Wellbeing activity throughout Q3 2023/24.

Members are invited to discuss the content of this paper.

1. BACKGROUND

- 1.1 'Your Wellbeing Matters' has a number of health and wellbeing priorities which provide us with a strategic focus and act as the foundations of a health and wellbeing framework across four key areas of wellbeing: Physical, Psychological, Social and Financial.
- 1.2 It is supported by evidence in practice from all aspects of the organisation and aims to drive the development of our health and wellbeing programme which is ever evolving.

2. QUARTERLY REPORT

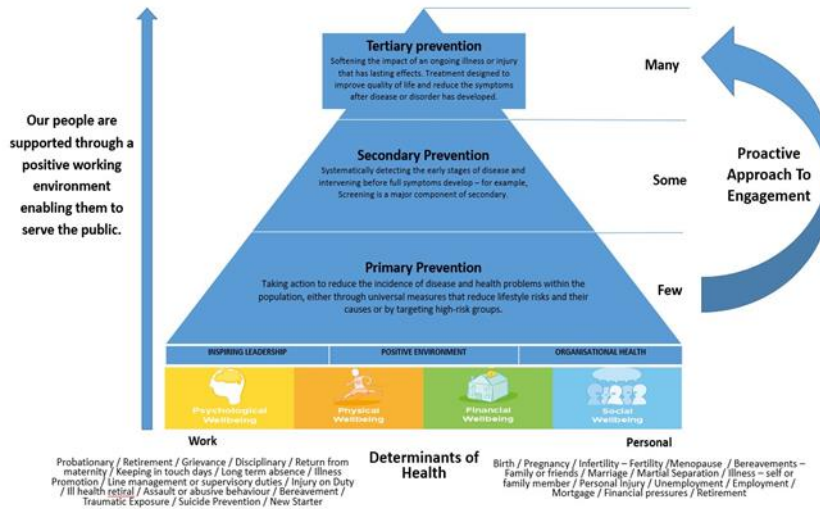
2.1 Health and Wellbeing Priority Areas

- Bring the health and wellbeing of our people to the top of the organisation's agenda.
- Develop a coordinated national approach to health and wellbeing, which is robust and driven by investment.
- Proactive engagement of our people in an ongoing health and wellbeing conversation through listening and understanding their needs.
- Recognising the significant pressures on our people and develop the support of our people enabling them to achieve a better work/life balance.
- Adopt a person-centred approach to all support pathways and programmes, i.e. Employee Assistance Programme (EAP), Occupational Health (OH), Trauma Risk Management (TRiM), Wellbeing Champions.
- Prevention to become a primary focus.
- Reduce the stigma which still exists around health and wellbeing, particularly mental health and seeking support.
- Development and training of all officers and staff, with a specific focus on those in line management, senior ranks, and probationers.
- Recognise the importance and role of peer support amongst our people.

2.2 Health and Wellbeing Framework Model

- 2.2.1 The Health and Wellbeing Framework is driven by our core aim which is to support our people through a positive working environment, enabling them to serve the public. The proactive, preventative, and person-centred approach intends to understand and consider what our people are experiencing both inside and

outside of work. Recognising the impact of significant moments, both work and personal, on people's lives and providing 'fit for purpose' tools and support which empower and enable our people to take positive action in relation to their health and wellbeing.



2.3 Health and Wellbeing Action Plan Updates

2.3.1 An overview of key activity during Q3 2023/24 is below.

2.4 Monitoring and Evaluation - Independent Health and Wellbeing Evaluation and Review

2.4.1 The 'Independent Health and Wellbeing Evaluation and Review' is now underway with Thrivewise, specialists in organisational health and wellbeing. By way of summary the key objectives of the evaluation and review include but are not limited to:

- Undergo a full review of the current health and wellbeing approaches within PS/SPA.
- Report on the current health and wellbeing approaches and whether they are deemed to be appropriate and effective.
- Provide recommendations for any adaptations to current health and wellbeing approaches.
- Provide expert insight and guidance on a proposed future structure for ongoing measurement of the impact that the wellbeing service is having on our people/service delivery.

The aim is to have the review completed by early March which will then allow us to present a paper on the review findings at the next People Committee in May 2024.

2.5 HWB Learning, Training and Development - Lifelines Facilitator Programme

- 2.5.1 Our Lifelines Scotland Facilitator programme continues to progress with more officers and staff undertaking the training to enable officers and staff to facilitate crucial Lifelines resilience, self-care and post-trauma support training through a Police Scotland and peer support lens.
- 2.5.2 We are now moving towards having 110 officers and staff within the organisation who can facilitate Lifelines Scotland sessions within their own areas. The increased capacity is allowing us to utilise facilitators in areas such as probationer training and as part of an ongoing CPD programme for our refreshed wellbeing champions' network.
- 2.5.3 We are currently developing a workforce mental health action plan to present to the SPA People Committee in May 2024. The Lifelines Scotland Facilitator Programme is very much at the core as we strive to create a mental health informed workforce. We feel this will be a critical part of developing the organisation's culture around mental health.

2.6 Wellbeing Champions Network

- 2.6.1 The relaunch of our wellbeing champions network continues to progress with 63 of the existing cohort committing to the network as we move into 2024. The recruitment for remainder of the network is firmly underway with a further 156 officers and staff from across the organisation commencing their role as wellbeing champions from the 1st February. As previously reported, we have been working to a ratio of 1 wellbeing champion to every 100 officers and staff to ensure that there is proportionate representation across all divisions and departments. Features of the network now include an MS Teams channel for the network to communicate and share good practice, an ongoing CPD programme which will initially take the form of Lifelines Scotland training delivered by our own facilitators, but we are also in conversation with our Learning, Training and Development and See Me colleagues on the development of some bespoke sessions around communication. The champions will also have a new monthly online network check- in and a wellbeing champions SharePoint site where champions can access information and track their proactive activity.

2.7 Professional Health and Wellbeing Support - Occupational Health

2.7.1 The contract award recommendation has now been approved at all levels and it can be confirmed that Optima Health will be the providers of our occupational health services from the 1st April 2024. Regrettably there was a prolonged delay of final approval of the award from Scottish Government, with confirmation not being received until 29th January 2024. This delay has impacted our implementation plans and timelines which we are now working to adjust accordingly. We will be able to provide a comprehensive overview of the contract and services at the next SPA People Committee due. However, we have provided a summary of some of the non-financial benefits associated with the contract below:

- Robust specification using the framework specification to build the scope of requirements which results in much greater emphasis on continuous improvement and ensure the service delivered is current, and in keeping with market standards.
- Long-term contract to allow for innovations and continuous improvement to be implemented throughout the term of the contract.
- Robust contractual clauses in relation to annual Consumer Price Index (CPI) uplifts, which provides the Authority with more control over the uplifts and places a higher burden of proof on the supplier.
- Robust KPIs and SLAs which are proportionate and appropriate to the nature of the service to ensure delivery of effective and efficient service coupled with escalation and complaints process providing greater clarity and accountability.
- Delivery of community benefits as standard via the Framework through the creation of employment, skills and training opportunities as well as funding and sponsorship in connection with the contract.
- Improved services compared with the current provision which are improvements on like-for-like services, for instance:
 - In-house online Occupational Health IT system that provides an interactive solution to record, allocate and track all occupational health activity in real-time.
 - Workplace Needs Assessment
 - Complex case reviews
 - There are a range of optional additional services available through the contract which can be taken up at the sole discretion of the Authority and are subject to budget

availability. These are in areas such as physiotherapy triage, neurodiversity, wellbeing checks and HWB support.

2.8 Professional Health and Wellbeing Support - Employee Assistance Programme

2.8.1 The Employee Assistance Programme contract award recommendation has now been approved and it is confirmed that Vivup will be the new providers from the 1st April 2024. We are currently working with the provider on the development and delivery of a full implementation plan to ensure the services and contract management structures are in place ahead of the launch date.

2.8.2 As with the new occupational health contract, we will be in a position to provide a full overview of the contract and service at the next SPA People Committee. Again, we have summarised some of the key features of the new service below:

- Telephone and face-to-face complex trauma, including PTSD and critical incident support services.
- Therapeutic interventions will be embedded within the service due to the high risk and traumatic nature of some job roles.
- Access to Cognitive Behavioural Therapy (CBT); Trauma Focussed CBT; Eye Movement Desensitization and Reprocessing (EMDR); and other approved and appropriate specialist interventions.
- Users who are identified as being at risk ('red flag') will be routed to a counsellor for immediate support.
- Freephone telephone advice line(s) 24/7, 365 days a year.
- Secure Online Portal available 24/7, 365 days a year.
- Mobile IOS and Android application access to the online portal services.
- Live chat function on their online portal.
- Triage services will include, but not be limited to: clinical assessment process; facilitated referral into the NHS; and structured 'bridging wellbeing support' to those who are not clinically suitable for short-term focused counselling whilst they await treatment through the NHS/Improving Access to Psychological Therapies (IAPT).

2.9 Professional Health and Wellbeing Support – IHR / IOD

2.9.1 As reported to members previously, a review of the Ill Health Retirement (IHR) and Injury on Duty (IoD) award processes was

undertaken and following a number of improvements, the current IHR / IOD position is as follows.

III Health Retiral (IHR)

- 2.9.2 Looking back over the last 12 months (January 2023 – December 2023) there have been 96 IHR cases concluded (Retirement or Retention).
- 2.9.2 As at January 2024, we have 59 officers in the IHR pool at various stages of progress. For comparison in January 2023 there were 100 officers in the process. Of those 59 officers currently in the process, 23 have either had or have their SMP appointment scheduled.
- 2.9.3 For cases considered by the SMP in the last 12 months the average wait time to appointment was 6.5 months. In the previous 12 months, average wait time to appointment was 13 months.
- 2.9.4 For cases finalised by the SPA in the last 12 months the average time to conclude was 10 months. For comparison, in the 12 months prior to this the average time to conclude was 16 months.
- 2.9.5 Calendar year 2023 was provided to allow full 12 months annual comparison rather than quarter or specific points in time data. Future reporting to Members will be provided in both financial quarters and full financial years.

Injury on Duty (IoD)

- 2.9.6 Looking back over the last 12 months (January 2023 - December 2023) there have been 50 IoD cases concluded.
- 2.9.7 As at January 2024 there are 37 officers in the IoD pool at various stages of progress. For comparison in January 2023 there were 49 officers in the process.
- 2.9.8 For IoD cases finalised by the SMP the average wait time to appointment was 5.7 months. For comparison, in the 12 months prior to this the average wait time to appointment was 25 months.
- 2.9.9 For IoD cases finalised by the SPA in the last 12 months the average time to conclude was 9 months. For comparison, in the

previous 12 months the average time to conclude cases was 28 months.

IHR-IoD Internal Audit Update

- 2.9.10 The six findings of the IHR and IoD internal audit presented to the SPA Audit, Risk and Assurance Committee on 7 November 2023 are being progressed and will be presented as part of the IHR/IoD review closure report in February 2024.

Simultaneous IoD & IHR Determinations

- 2.9.11 Ongoing work to look at improvements in the IHR / IoD process and guidance include the ability to initiate a trial of IoD assessments being carried out by an SMP during the same appointment as IHR is being considered. A trial of this approach will begin in March 2024.

2.10 Governance and Strategy - HMICS Review

- 2.10.1 Health and wellbeing continue to assist HMICS in the Wellbeing Frontline Focus Review. The review has included extensive field work within C3, Custody and north-east Divisions, one to one interviews with key stakeholders across both SPA and Police Scotland, as well as a comprehensive documents review. The timeline of the first draft report was provisionally set as the end of January 2024 but it has been delayed. We are hopeful that we will be in position to report back to the next SPA People Committee on the findings and recommendations of the review.
- 2.10.2 The overall aim of the review is to engage directly with frontline officers and staff to identify the issues they consider support or impact on their wellbeing and to assess the work undertaken by Police Scotland to improve wellbeing. Some objectives have also been identified; they are as follows:
- To engage with frontline officers and staff to assess their awareness of Police Scotland's approach to wellbeing, associated activities and the effectiveness of this approach.
 - To identify the factors which officers and staff consider support or impact their wellbeing.
 - Highlight any identified good practice and initiatives.
 - Assess the approach taken by Police Scotland comparable to recognised professional guidance and approaches elsewhere.

3. FINANCIAL IMPLICATIONS

- 3.1 There are financial implications associated with this paper, albeit funding has been secured, which allows for the continuation of the various ongoing projects and the further integration and mainstreaming of wellbeing across the organisation in a meaningful way.

4. PERSONNEL IMPLICATIONS

- 4.1 There are no personnel implications in this report.

5. LEGAL IMPLICATIONS

- 5.1 There are legal implications associated with this paper in that Police Scotland requires to be compliant with the Health & Safety at Work Act 1974. There is direct correlation between an individual's wellbeing and their working environment. We must do everything reasonably practical to provide a safe and healthy workplace for our people.

6. REPUTATIONAL IMPLICATIONS

- 6.1 There are reputational implications associated with this paper in that if Police Scotland do not continue to prioritise the wellbeing of our people, then staff morale and public perception may be negatively impacted.

7. SOCIAL IMPLICATIONS

- 7.1 There are no social implications in this report.

8. COMMUNITY IMPACT

- 8.1 There are no community implications in this report.

9. EQUALITIES IMPLICATIONS

- 9.1 There are no equality implications in this report.

10. ENVIRONMENT IMPLICATIONS

- 10.1 There are no environmental implications in this report.

RECOMMENDATIONS

Members are invited to discuss the contents of this report.

SCOTTISH POLICE AUTHORITY

ILL HEALTH RETIREMENT AND INJURY ON DUTY

INTERNAL AUDIT REPORT

OCTOBER 2023

LEVEL OF ASSURANCE:

DESIGN

MODERATE

EFFECTIVENESS

LIMITED

IDEAS | PEOPLE | TRUST



CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>DETAILED FINDINGS</u>	5
3. <u>APPENDIX I: OBSERVATIONS</u>	19
4. <u>APPENDIX II: DEFINITIONS</u>	20
5. <u>APPENDIX III: TERMS OF REFERENCE</u>	21
6. <u>APPENDIX IV: STAFF INTERVIEWED</u>	22
7. <u>APPENDIX V: LIMITATIONS AND RESPONSIBILITIES</u>	23

RESTRICTIONS OF USE

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

DISTRIBUTION LIST

FOR ACTION	Head of Workforce Governance
	Workforce Governance Lead
	Deputy Director of P&D
	Head of People Health & Wellbeing
FOR INFORMATION	People Services Manager
	Audit and Assurance

REPORT STATUS

LEAD AUDITOR(S):	Joe Reid
DATES WORK PERFORMED:	26 June 2023 - 7 September 2023
ADDITIONAL DOCUMENTATION RECEIVED:	20 September 2023
DRAFT REPORT ISSUED:	2 October 2023
MANAGEMENT RESPONSES RECEIVED:	19 October 2023
FINAL REPORT ISSUED:	26 October 2023



EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
DESIGN	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
EFFECTIVENESS	Limited	Non-compliance with key procedures and controls places the system objectives at risk.

SUMMARY OF FINDINGS (SEE APPENDIX II)			# OF AGREED ACTIONS
H	0		0
M	5	<div style="width: 100%; height: 15px; background-color: #FFD700;"></div>	12
L	1	<div style="width: 25%; height: 15px; background-color: #008000;"></div>	1
TOTAL NUMBER OF FINDINGS: 6			

BACKGROUND & SCOPE

It was agreed with management and the Audit, Risk and Assurance Committee as part of the 2023-24 internal audit plan that Internal Audit would undertake a review of the Ill Health Retirement (IHR) and Injury on Duty (IoD) award processes within the organisation.

In both 2020 and 2021, the reduced availability of Selected Medical Practitioners (SMP) qualified to assess applicants, in conjunction with the impact of the Covid-19 pandemic, social distancing requirements on appointments and access to medical records, led to IHR and IoD applications becoming backlogged and therefore increased timescales for applicants to receive a decision. This led to a decrease in the annual number of officers granted ill health retirement during this period, although numbers are now forecast to realign to pre-Covid levels this year. The subject has become increasingly pertinent, having been recently discussed at both the Criminal Justice Committee and Scottish Parliament.

A review of the IHR and IoD process was initiated in 2019, prior to the Covid-19 pandemic. The review was jointly conducted by the Scottish Police Authority and Police Scotland, and in 2022, resource was identified to progress aspects of the review relating to the approach, communication, governance and approval arrangements underpinning the process.

This review identified several opportunities for improvement and remains in progress at the time of writing. As well as monitoring the improvements, it is also anticipated that the Authority will review the existing pension regulations and guidance in conjunction with the relevant bodies; and further engagement on IHR and IoD processes will take place between the Authority and the Scottish Police Federation.

For context, the annual report to the SPA People Committee noted that in 21/22 the average time to progress through the IHR process was around 22 months with an average of 12 officers within the process at any one time. At the close of 22/23, the average time to progress was 7 months, with the average number of officers in the process being 77.

The scope of this audit included a review of policies and procedures, the reasonable adjustments process, appeals, an assessment of the extent to which the process is consistently followed, and management reporting arrangements. Please refer to Appendix III for more details from the terms of reference extract.

PURPOSE

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee with assurance over the design and operational effectiveness of the current controls in place surrounding the ill health retirement (IHR) process, and injury on duty (IoD) pension award process.

Our review also considers whether there are any areas within the process which cause delay or could otherwise be improved to enhance efficiencies and overall timeliness of achieving a decision on applications or appeals.

We also engaged, via the Scottish Police Federation, some individuals who have undergone the IHR/IoD processes, to obtain a view on how the overall user experience was perceived, and whether effective and timely communication of key actions and decisions was maintained throughout.

CONCLUSION

We can provide moderate assurance over the design and limited assurance over the operational effectiveness of the Scottish Police Authority's arrangements in place in relation to IHR and IoD awards.

Overall, we found the design of controls governing the IHR and IoD process were generally sound. We identified six findings where there is an opportunity for improvement, five assessed as medium and one as low significance. While it is noted that improvement actions from the ongoing joint review have been implemented in recent months, continued focus is required to ensure processes are wholly robust and efficient, and to ensure arrangements are conducive to a consistently positive experience for users.

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- ✓ Suitable reasonable adjustments may not be assessed for each eligible IHR/IoD award applicant, or all such adjustments may not be exhausted before the IHR application process is triggered



EXECUTIVE SUMMARY

SUMMARY OF GOOD PRACTICE

- The policy review process is managed by a dedicated Policy Lead for the department, facilitating the review requirements and process across the different stakeholders. Additionally, a Signed Executive Approval Record is maintained which explains the end-to-end review and edit process required for the SOP and clearly documents the last review and sign-off of the SOP by the responsible individuals.
- The IHR and IoD tracker maintained by HR includes monitoring of the timescales for the process. For each applicant, the tracker includes the total time in the process (in both days and months), time from referral to SMP appointment (in both days and months), and time from Force Medical Advisor (FMA) to SMP appointment (in days and months). Of the IHR cases which resulted in an individual being ill health retired, it was noted that the overall time spent in the process has shortened over time in the main, while time to SMP appointment has also significantly reduced in cases referred over the last 12 months.
- Interviews held indicated that, overall, communication regarding the decision outcome of the IHR and/or IoD application was timely and effective.
- As reported in the May 2023 year-end Health and Wellbeing report to the SPA People Committee, improvements identified as part of the joint review and made to the process since the height of the Covid pandemic have begun to alleviate processing time and numbers of applicants in the process at any one time. The report noted a reduction in the average time to process IHR cases from 22 months in 21/22 to seven months in 22/23, and a reduction in the average number of officers in the process at any one time from 123 in 21/22 to 77 in 22/23.

KEY FINDINGS

Notwithstanding the areas of good practice stated, we identified five findings of medium significance which were as follows:


- The IHR and IoD SOP has not been reviewed since November 2014. We also identified two elements of the SOP which no longer take place in practice.
- We sample tested ten IHR cases and three IoD applications made across the previous 12-month period to test the extent to which procedures were followed consistently and in good time, and to which key outcomes were communicated to applicants. There were five instances where sufficient evidence could not be provided to verify that the procedure had been followed as expected.
- We sample tested three appeals made in respect of IHR and IOB applications across the previous 12-month period to test the extent to which procedures were conducted in a timely and transparent manner. There were three instances where sufficient evidence could not be provided to verify that procedure had been followed as expected.
- Health and Wellbeing reporting to the SPA People Committee would benefit from more context and better understanding could be offered by use of relevant comparatives.
- There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process

DETAILED FINDINGS



DETAILED FINDINGS

RISK: Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.

FINDING 1 - IHR AND IOD PROCEDURE	TYPE
<p>Policies and procedures should be up to date and reflective of current expected practices to govern and control the IHR and IoD processes effectively.</p> <p>The Ill Health Retiral and Injury on Duty (Police Officer) Standard Operating Procedure (SOP) has not been reviewed since November 2014.</p> <p>Through discussions with management, we also identified two elements of the existing 2014 Ill Health Retiral and Injury on Duty (Police Officer) SOP which no longer take place in practice, as follows:</p> <ul style="list-style-type: none"> The SOP outlines that: ‘All requests to refer an officer to the SMP must be approved by the relevant HR Business Partner in the first instance’, and, ‘P&D prepare a report for HR Business Partner to decide as to whether referral to SMP is appropriate..’. As all officers who apply for IHR are entitled to an SMP assessment, the initial review and approval by an HR Business Partner to proceed does not occur. Sample testing of ten cases identified one instance where an officer who was progressed through the IHR process despite their wish to ultimately be retained to undertake adjusted duties. We note officer preference is not the sole determinant of whether they are ultimately retained with amended duties, and they can only request that reasonable adjustments are made. However, an initial review of the application would help to ensure that the outcome of the SMP assessment is clearly documented, and the extent to which reasonable adjustments have already been considered. This would help to filter out any cases where all possible options have not yet been exhausted, and re-direct to the correct next step if appropriate. Discussions with the Scottish Police Federation also reiterated the sentiment that a first step review and approval would help to prevent officers commencing the IHR process prior to all other options being exhausted. While we note that the SMP assessment is a critical step in many circumstances, the distinction between application to IHR versus other possible avenues (such as redeployment) could be made clearer. The SOP outlines that: ‘the Director of P&D will report to the SPA with a recommendation including details of the current numbers of officers on restricted duties and the expected pattern of potential medical retirement cases in the future as these could impact on operational effectiveness.’ While it may remain useful for the Authority to receive such information from a workforce planning perspective, we understand that Police Scotland do not to consider this numerical information in the context of individual cases and therefore, the SOP requires updating to reflect this. 	<p>DESIGN</p> 
<p>IMPLICATION</p> <p>As the SOP has not been subject to recent review, there is a risk that officers and staff may be unaware of current agreed procedure, including key changes to the process arising from the joint review. This could result in key controls not being followed, inefficiencies, or inconsistency across the IHR and/or IoD process which could prolong time spent in the process or lead to wider issues related to officer wellbeing.</p> <p>There is a risk that officers may be progressed through the IHR process when all other options have not yet been exhausted.</p>	<p>SIGNIFICANCE</p> <p>MEDIUM</p>



DETAILED FINDINGS


RISK: Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.

FINDING 1 - IHR AND IOD PROCEDURE (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Following the completion of the joint investigation, the IHR and IoD SOP should be updated to reflect current agreed procedure in addition to any actions arising from the joint review which have since been implemented. Following updates being drafted, the IHR and IoD SOP should be formally reviewed and approved for use.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accept this recommendation.</p> <p>Consideration will be given to whether the SOP is required as the IRH / IOD process is governed by very specific regulations. For Ill Health Retirement - (The Police Pension Scheme (Scotland) Regulations 2015). For IoD (The Police Injury Benefit (Scotland) Regulations 2007) . The option of user guide / guidance document may be more appropriate</p>	30 April 2024
2. We recommend management record communications with officers up front on the options available and possible outcomes and clearly document and record when a request for reasonable adjustment is made by an officer, the results of SMP assessment, whether reasonable adjustments were made (or not), and the extent to which all possible reasonable adjustments have been fully considered.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accepts this recommendation.</p> <p>Records do exist of these discussions in different processes such as the absence management process which inevitably is the precursor to IHR process for the majority of cases.</p> <p>Consideration will given to including specific outcomes on reasonable adjustments and asking officers earlier in the process of their preferred outcome (if permanently unfit) i.e. redeployment or IHR.</p>	28 February 2024



DETAILED FINDINGS

RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 2 - IHR AND IOD RECORD KEEPING	TYPE
<p>The IHR and IoD award process procedure should be followed in a consistent and timely manner. This will help to ensure that the process is conducted effectively and efficiently. Records of all actions and correspondence should be maintained to evidence that all duties have been discharged as required by the procedure.</p> <p>We selected a sample of ten IHR cases and three IoD applications made across the previous 12-month period to test the extent to which procedures were followed consistently and in good time, and to which key outcomes were communicated to applicants. The following exceptions were identified:</p> <ul style="list-style-type: none"> • Three instances (IHR) where evidence could not be provided to verify that the officer had been informed in writing as to whether their case had been referred to the SMP, and of the possible outcomes of referral (including the provision of reasonable adjustments or IHR); • One instance (IHR) where evidence could not be provided to verify that the officer had been provided information explaining how to appeal the report received from the SMP if desired; and • One instance (IoD) where the SMP report was provided to the officer 14 days after it's receipt, exceeding the 7-day timescale set per the SOP. Management explained that this was an administrative error from the Police Scotland Team. <p>We also held interviews with seven officers who had been through the IHR and/or IoD process and who volunteered to speak with us via either the Scottish Police Federation or Police Scotland. We have captured some of the overarching themes arising from feedback in the Appendix on page 19. While these observations reflect the feedback obtained only and have not been independently verified, we note that improvements to address the above issues identified with record keeping, along with the changes that have already been implemented within the process as of 1st January 2023, would help to demonstrate that the IHR and IoD procedure is effective and operating as intended.</p>	<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p>	<p>SIGNIFICANCE</p>
<p>There is a risk that the organisation does not achieve the intended outcomes of the process if it cannot sufficiently evidence that the prescribed procedures were followed consistently and in a timely manner, where records including key documents and correspondence are not suitably maintained.</p>	<p>MEDIUM</p>



DETAILED FINDINGS


RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 2 - IHR AND IOD RECORD KEEPING (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Management should evaluate the feasibility of introducing a formal case management system to record, manage, and monitor all individual IHR and IoD applications. Consideration should be given to a system which can provide more automation around tracking case progress and timescales, and can flag to staff where a case has not progressed or has been stagnant for a period of time (eg by setting a pre-determined criteria). A suitable case management system should also allow effective record keeping by acting as a repository for all key documentation, correspondence, and case notes to be stored securely within individual case files.	Police Scotland	Head of People Health and wellbeing	Management partially accepts this recommendation. Management are of the view that existing systems and processes provides reasonable oversight into cases. A case management system, whilst welcomed, would have to be considered in terms of cost/benefit and will be factored in to future development / Investment in a new HR management system.	30 April 2024
2. In the meantime, we recommend spot checks are conducted over a sample of applications on a regular (eg, quarterly) basis to verify that agreed procedure has been followed and all relevant documentation sufficiently retained. Where gaps are noted, these should be rectified within a suitable timeframe.	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation. We will implement spot checks on a quarterly basis to verify that procedures are being followed.	30 April 2024



DETAILED FINDINGS

RISK: Appeals for rejected applications to ill health retirement or injury awards may not be conducted in a timely and transparent manner.

FINDING 3 - APPEALS RECORD KEEPING	TYPE
<p>Appeals for rejected applications to IHR or IoD should be conducted in a timely and transparent manner. Records of all actions and correspondence should be maintained to evidence that all duties have been discharged as required by the appeals procedure.</p> <p>We selected a sample of three appeals made in respect of IHR and IOD applications across the previous 12-month period to test the extent to which procedures were conducted in a timely and transparent manner. The following exceptions were identified:</p> <ul style="list-style-type: none"> • One instance where no evidence could be provided to verify that P&D had provided the officer with the relevant forms for completion within 28 days of receiving the appeal; • One instance where no evidence could be provided to verify that P&D had provided written notification to the officer upon receipt of their appeals forms; and • One instance where evidence could not be provided to verify that P&D provided the officer with all the documents that were submitted to the Medical Appeals Board. <p>Further, whilst three of the seven individuals interviewed expressed that Police Scotland had explained the appeals process and how they may make an appeal, the remaining four interviewees either did not feel that the appeals process had been clearly communicated to them, or they had been made aware of the appeals process only by their Federation representative.</p>	<p>EFFECTIVENESS</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that the organisation cannot sufficiently evidence whether prescribed procedures were followed consistently and in a timely manner, where records including key documents and correspondence are not suitably maintained. Lack of relevant documentation could also lead to Police Scotland being unable to demonstrate that all procedures were properly followed where an officer was to dispute or raise a complaint about their application.</p>	<p>MEDIUM</p>



DETAILED FINDINGS


RISK: Appeals for rejected applications to ill health retirement or injury awards may not be conducted in a timely and transparent manner.

FINDING 3 - APPEALS RECORD KEEPING (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. In line with the recommendation raised on Finding Ref. 2, we recommend management evaluate the feasibility of introducing a formal case management system to record, manage, and monitor all individual IHR and IoD applications, including any related appeals applications. As stated in Finding Ref. 2, a suitable case management system should allow effective record keeping by acting as a repository for all key documentation, correspondence, and case notes to be stored securely within individual case files.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accepts this recommendation</p> <p>Same as Ref.2 (1)</p> <p>Management are of the view that existing systems and processes provides reasonable oversight into cases.</p> <p>A case management system, whilst welcomed, would have to be considered in terms of cost/benefit and will be factored in to future development / Investment in a new HR management system.</p>	30 April 2024
2. We recommend that, as part of the revised process in place from 1st January 2023, the initial meeting between the HR Advisor and Officer should include an explanation of what to expect in the event the application is rejected, and the officer wishes to appeal. A record should be kept to note when this conversation took place and to record any key follow up actions for HR advisors resulting from the meeting.	Police Scotland	Head of People Health and wellbeing	<p>Management accepts this recommendation</p> <p>Information regarding the appeals process is already documented in Outcome Letters and the SOP. We will make sure it is considered when we revise this process.</p> <p>We will update our contact mandate templates to include this information which will also serve as a record of communication.</p>	30 November 2023



DETAILED FINDINGS

RISK: Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/loD award process, and to ensure it is supportive of the wellbeing of applicants.

FINDING 4 - MANAGEMENT REPORTING AND OVERSIGHT	TYPE
<p>The oversight of both the SPA and Police Scotland should be sufficient to scrutinise the effectiveness of the IHR/loD award process, and to ensure it is supportive of the wellbeing of applicants.</p> <p>Internal Audit reviewed the contents of recent Health and Wellbeing reporting to the SPA People Committee on matters pertaining to officer IHR and loD awards. The reports included key metrics on the volume and time taken for processing of IHR/loD cases, however they would benefit from more context and better understanding could be offered by use of relevant comparatives. For example:</p> <ul style="list-style-type: none"> • Our review of a recent quarterly People Committee paper identified that while key statistics were reported on the average number of applicants in the IHR process more than 12 months, and total number of approvals for IHR/IOD, no comparatives such as historical years figures were provided to add meaning and context to these numbers. The previous quarter's comparative had been provided in relation to the number of officers currently in the IHR process, however, more context could be provided to aid understanding of trends. • The year end paper included more context, reporting both the average time to process IHR cases in the year and the average number of officers in the process at any one time versus the same metrics for the previous year. While this indicated that both metrics had decreased since the previous year, again, more context could be provided to determine whether the current average processing time meets the expectations of the SPA, SPF and other key stakeholders using relevant targets or projections. • There is an opportunity to conduct and include relevant analysis on cases which were in progress and completed throughout the previous period. For example, trend and root cause analysis to determine systemic issues or drivers behind trends in IHR case volumes and processing times, as well as relevant analysis on redeployment efforts. This would ensure the SPA People Committee have sufficient oversight of the effective implementation of measures and learnings which may help to prevent IHR, tackle wellbeing matters and ensure successful retention and redeployment across the force as far as possible. Increased analysis may also help to provide additional assurance that efficiencies and benefits from any improvements to the process are being realised in good time. We note an action was taken at the SPA People Committee as of May 2023 to analyse IHR case data with causal factors, insights and trends to be reported going forward. 	<p>EFFECTIVENESS</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that the SPA People Committee may not have sufficient information to allow for the most effective oversight regarding the IHR and loD process and to aid the wellbeing of officers.</p>	<p>MEDIUM</p>



DETAILED FINDINGS

RISK: Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/IoD award process, and to ensure it is supportive of the wellbeing of applicants.

FINDING 4 - MANAGEMENT REPORTING AND OVERSIGHT (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. The quarterly SPA People Committee paper should include sight of at least the last three historical years comparatives for the measures already captured in the report (eg, average number of applicants in process more than 12 months, total number of approvals for IHR and IOD), to allow better understanding and scrutiny of trends and the direction of travel over time.	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation We will include the information recommended within our quarterly paper to SPA People Committee.	30 May 2024
2. The annual SPA People Committee paper should include further comparatives to aid understanding of the measures already captured in the report. For example, for average number of officers in the process at any one time, at least the last three historical years comparatives should be reported. For average time to process IHR cases in the year, comparatives such as target (or projected) processing time should be reported to better understand whether this demonstrates positive performance and meets the expectations of key stakeholders.	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation We will include comparative data within the quarterly paper to SPA People Committee.	30 May 2024



DETAILED FINDINGS


RISK: Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/loD award process, and to ensure it is supportive of the wellbeing of applicants.

FINDING 4 - MANAGEMENT REPORTING AND OVERSIGHT (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
3. Management should continue to analyse IHR case data and report any identified insights and trends to the SPA People Committee as is planned. Root cause analysis may be helpful to identify potential patterns in IHR cases which in turn may help management to understand any systemic issues where remedial action may be required. We also recommend analysis is conducted over redeployment efforts where possible, to understand where redeployment has been most successful and effective.	Police Scotland	Head of People Health and wellbeing	<p>Management partially accepts this recommendation.</p> <p>We will include an analysis of IHR case data in our reports to SPA People Committee as planned.</p> <p>We will consider further analysis to understand potential patterns in IHR cases.</p> <p>Redeployment oversight and effectiveness is an ongoing management responsibility where reasonable adjustments are monitored regularly under Attendance Management and Disability policies. We will expect this to continue and we will not report on separate analysis of redeployment successes. We may consider collecting feedback on redeployment outcomes when we seek officer feedback.</p>	September 2024



DETAILED FINDINGS

RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 5 - FORMAL FEEDBACK	TYPE
Formal feedback channels should be in place to understand the experiences of officers with the IHR and/or IoD process so that improvements can be identified and implemented for future cases. There are no formal channels for officers to provide structured and constructive feedback following their completion of the IHR and/or IoD process, nor is there a regular lessons learned exercise conducted in respect of the IHR and IoD award process.	DESIGN 
IMPLICATION	SIGNIFICANCE
There is a risk that opportunities for improvements within the IHR and/or IoD process are not identified in good time.	MEDIUM

FINDING 5 - FORMAL FEEDBACK (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
1. Formal, structured feedback should be sought from all officers who have been through the IHR and/or IoD process at the closure of their application. Feedback should also be sought from the Scottish Police Federation on a regular basis (eg, twice per year).	Police Scotland	Head of People Health and wellbeing	Management accepts this recommendation We will explore ways in which we can seek feedback from officers and SPF and identify the best means of reporting this.	May 2024
2. Feedback should be collated and analysed on a quarterly and annual basis. In particular, the analysis should aim to draw out themes in feedback provided, where officers had either a positive or negative experience. The results of the analysis should be reported to the SPA People Committee along with supporting narrative as required. Formal feedback channels should be implemented with a quarterly lessons learned process from feedback collected on cases completed.	Police Scotland	Head of People Health and wellbeing	We will include feedback within our quarterly reports to SPA People Committee. We will do this quarterly but will not do a separate annual report.	May 2024



DETAILED FINDINGS


RISK: Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.

FINDING 5 - FORMAL FEEDBACK (continued)				
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
3. As above, a lessons learned exercise should be conducted jointly by Police Scotland and the Scottish Police Authority and reported to the SPA People Committee on at least an annual basis, following the feedback received throughout the year. The lessons learned exercise should identify the areas of the process where negative feedback was provided and identify appropriate improvement actions to address these. The status of the improvement actions should be monitored at quarterly SPA People Committee meetings throughout the year.	Scottish Police Authority and Police Scotland	SPA / Head of People Health and wellbeing	We will work with the SPA to introduce a lessons learned approach covering the areas identified in the recommendation.	August 2024



DETAILED FINDINGS

RISK: Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.

FINDING 6 - IHR AND IOD KEY DOCUMENTS				TYPE
<p>The key documents, letters, and forms used within the IHR/loD process should be clearly referenced within the SOP to allow officers and operational staff sufficient oversight into the communications they are going to receive and the administrative tasks they will be expected to complete.</p> <p>Our discussions with management highlighted that the IHR and loD process includes several standard documents, forms, and letters which are used to communicate with officers and for the submission of key information. However, the Ill Health Retiral and Injury on Duty (Police Officer) SOP does not refer to the names of the key documents, forms, and letters to be used at each stage of the process, nor does it include them within an Appendix.</p>				DESIGN 
IMPLICATION				SIGNIFICANCE
<p>There is a risk that staff involved in managing IHR and/or loD processes may not be aware of which documents or templates should be used or when to use them, which may result in the procedure not being followed effectively or efficiently.</p>				LOW
RECOMMENDATIONS	RESPONSIBLE ENTITY	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>1. The IHR and loD SOP should be updated to reference which letters, forms or other standard templates should be used at the relevant stages throughout the process. An appendix should be added to the SOP which attaches all such templates for staff reference.</p>	Police Scotland	Head of People Health and wellbeing	<p>Management partially accept this recommendation</p> <p>A reference list can be created for all standard letters and templates and will be added to the revised SOP (or new User Guidance Document as per Ref 1 (1)).</p>	April 2024

APPENDICES



APPENDIX I - OBSERVATIONS

OBSERVATION 1 - REASONABLE ADJUSTMENTS

We held interviews with seven individuals who had been through the IHR and/or IoD process to understand the extent to which reasonable adjustments had been assessed and exhausted for them prior to their application. Where reasonable adjustments were applicable, one interviewee responded positively to the modifications that had been made for them while two noted that their line manager had been supportive in ensuring they could continue in their role or an adjusted role. Two interviewees commented that, in their opinion, reasonable adjustments were not made for them, and one interviewee noted that, while some reasonable adjustments had been made, it was their opinion that more could have been done to fully meet their needs in line with their requests. One interviewee commented that they were not made aware of the obligation for reasonable adjustments to accommodate or redeploy them according to their illness. It should be noted that the extent to which reasonable adjustments were made for the above sample of interviewees has not been independently verified by Internal Audit, who tested this using a separate random sample, rather than through self-selected interviewees.

OBSERVATION 2 - APPEALS OUTCOME COMMUNICATION

We selected a sample of three appeals made in respect of IHR and IOD applications across the previous 12-month period to test the extent to which procedures were conducted in a timely and transparent manner.

From the sample testing conducted, there was one instance where the outcome of an appeal was returned 22 days after the appeals hearing had taken place, exceeding the 15-working day timescale with which the Medical Appeals Board should return their decision.

OBSERVATION 3 - COMMUNICATION WITH APPLICANTS

The agreed IHR and IoD process should help ensure that all officers who apply receive the best possible experience of the process, including through effective and timely communication of information relating to their case.

Internal Audit held interviews with seven officers who had been through the IHR and/or IoD process and who volunteered to speak with us via either the Scottish Police Federation or Police Scotland. We have captured some of the overarching feedback below:

- Five interviewees expressed that there was an overall lack of proactive communication, and they had to regularly chase for updates on the status of their application. Some of the interviewee candidates expanded on this, explaining that they felt the process was disjointed and lacked ownership, while another felt they had been excluded from the process outwith the medical assessment stage.
- Similarly, while three individuals were confident they knew how to raise concerns and who to contact with questions, the remaining interview responses indicated that the same had not been made clear to them. Some noted that although they had been assigned a contact within HR, this had not been effective in helping them to receive a timely response to their questions.
- Two of the individuals interviewed expressed satisfaction with the level and quality of communication they received during their IHR and/or IoD process, and one acknowledged that communication had significantly improved later in their process when their case was handed over to a dedicated HR advisor.
- Two of the individuals interviewed noted that the additional administrative burden of the process, while dealing with their physical or mental injury, was a factor which contributed towards poor mental health and a poorer overall experience of the process.

Internal Audit acknowledge that as of 1st January 2023, several process improvements were implemented as a result of the ongoing joint review by the SPA and Police Scotland. These improvements require a dedicated advisor be assigned to each case to act as a single point of contact (including for raising any concerns). The Advisor will arrange an initial meeting with the officer to outline the IHR and IoD process and agree their contact preferences, and for officers already in the process at this date, will make contact to address any existing issues. The improvement actions also include the requirement for the Advisor to signpost to wellbeing support and other available resources, including the Employee Assistance Programme, Scottish Police Federation, Retired Police Officer’s Association (if retired), and Police Care UK. These improvements are likely to drive a better experience for all parties involved in the process.



APPENDIX II: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
MEDIUM	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



APPENDIX III: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

The purpose of this review is to provide management and the Audit, Risk and Assurance Committee with assurance over the design and operational effectiveness of the controls in place surrounding the ill health retirement (IHR) process, and injury on duty (IoD) pension award process.

Our review will also aim to address whether there are any areas within the process which cause delay or could otherwise be improved to enhance efficiencies and overall timeliness of achieving a decision on applications or appeals.

We will also engage, via the Scottish Police Federation, with some of those who have undergone the IHR/IoD processes to obtain a view on how the overall user experience was perceived, and whether effective and timely communication of key actions and decisions was maintained throughout.

KEY RISKS

1. Policies and procedures may not adequately document the controls in place surrounding the ill health retirement and injury on duty award process, or these may not be effectively communicated to staff.
2. Agreed ill health retirements and injury on duty award procedures may not be followed consistently and in a timely manner, and/or, key outcomes may not be communicated effectively to applicants throughout the process.
3. Suitable reasonable adjustments may not be assessed for each eligible IHR/IoD award applicant, or all such adjustments may not be exhausted before the IHR application process is triggered.
4. Appeals for rejected applications to ill health retirement or injury awards may not be conducted in a timely and transparent manner.
5. Arrangements for the oversight of both the SPA and Police Scotland management may not be sufficient to scrutinise the effectiveness of the administration of the IHR/IoD award process, and to ensure it is supportive of the wellbeing of applicants.

APPROACH

Our approach will be to conduct interviews and walkthrough testing to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described.

We will:

- Gain an understanding of the current procedures through discussions with key personnel, examining existing documentation and building on our knowledge obtained during scoping, as well as the progress made on issues identified during any previous reviews in this area.
- Create a tailored test strategy, aligned to Police Scotland's control framework, in line with Internal Audit's methodology.
- Evaluate noted key controls to confirm whether they adequately address the risks associated with this review through the performance of sample testing, and the review of relevant documentation.
- Identify gaps and weaknesses in the design and operational effectiveness of the internal controls framework.
- Identify inefficiencies in the processes currently in place, and;
- Benchmark processes against comparable size organisations to support any conclusions made and when developing the required recommendations.

EXCLUSIONS/LIMITATIONS OF SCOPE

The scope of our fieldwork will extend to Police Officers only, with other Authority/Police Staff being excluded from scope.

Due to the budget being limited to 35 days, the focus of our testing will be through interviews and walk throughs to assess the design of the controls in place, with sample testing of the operational effectiveness of these controls also completed.



APPENDIX IV: STAFF INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

SCOTTISH POLICE AUTHORITY

Head of Workforce Governance	Audit Sponsor (SPA)
------------------------------	---------------------

Workforce Governance Lead	Audit Lead (SPA)
---------------------------	------------------

POLICE SCOTLAND

Deputy Director of People and Development	Audit Sponsor (Police Scotland)
---	---------------------------------

Head of People Health and Wellbeing	Audit Lead (Police Scotland)
-------------------------------------	------------------------------

People Services Manager	Audit Lead (Police Scotland)
-------------------------	------------------------------

IHR and IoD Co-Ordinator	
--------------------------	--

Senior Finance Business Partner	
---------------------------------	--



APPENDIX V: LIMITATIONS AND RESPONSIBILITIES

MANAGEMENT RESPONSIBILITIES

The Audit & Risk Assurance Committee (ARAC) of the Scottish Police Authority is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work. ARAC is also responsible for ensuring the internal audit function has:

- The support of the management team.
- Direct access and freedom to report to senior management, including the Chair of the ARAC

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF DIGITAL,
RISK AND ADVISORY SERVICES, SCOTLAND

0141 249 5206
claire.robertson@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 (“the Act”), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.]

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

Copyright © 2023 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk