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Audit, Risk and Assurance Committee Workplan

MONTH		MAY '24	JUN '24	JUL '24	AUG '24	SEP '24	OCT '24	NOV '24	DEC '24	JAN '25	FEB '25	MAR '25	APR '25
SPA Audit, Risk and Assurance Committee Date		9 th	No mtg	No mtg	15 th	tbc	No mtg	20 th	No mtg	No mtg	6 th	No mtg	No mtg
Quarterly Reporting Period		Q4			Q1			Q2			Q3		
Quarterly Standing Items	<ul style="list-style-type: none"> Minute/ Action Log from Previous Meeting Internal Audit Update Improvement Tracker (SPA and PS) External Audit Progress Report Risk Management – PS/SPA/FS Workplan Review 	✓			✓			✓			✓		
Internal Audit Reports	Annual Internal Audit Report	✓											
	Review of ICT General Controls	✓											
	Best Value Readiness	✓											
	Grievance Process	✓											
	Grant Receiving Process – management process and controls (date TBC)												
	Resourcing scenario planning (date TBC)												
	Equality and Human Rights Impact Assessment (date TBC)												
	Implementation of change projects and realisation of the change benefits (date TBC)												
	Risk management review (date TBC)												

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	Crime Operating System (date TBC)												
	Forensic Performance Management and Performance (date TBC)												
	Estates and Asset Management (date TBC)												
	Cash and Drug Productions and High Value Store (date TBC)												
Bi-Annual Reports	SPA Information Management	✓							✓				
	PS Information Management	✓							✓				
	Police Scotland Best Value	✓							✓				
	Cyber security update				✓						✓		
	Police Scotland DESC update				✓						✓		
Annual Cyclical Items	Annual Internal Audit Plan and future years audit plan										✓		
	Annual External Audit Plan										✓		
	Draft Annual Report and Accounts				✓	✓							
	Annual Data Loss, Fraud and Theft Report				✓								
	Whistleblowing Annual Report SPA/PS				✓								
	Annual Review of Terms of Reference												
	HMICS Scrutiny Plan				✓								
	Evaluation of Committee Effectiveness	✓											
	Annual External Audit Report						✓						
	Integrated Assurance Report	✓											
	ARAC Annual Report	✓											
	SPA Year End Performance Assessment	✓											
	Information Management Year End Review	✓											
	SPA Best Value				✓								
Accounting Policies, judgements and estimates (PS)	✓												
Two Yearly	National Fraud Initiative – next due Aug. '25												
Ad hoc	N/A												

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