



Meeting	Audit, Risk and Assurance Committee
Date	9 May 2024
Location	By video-conference
Title of Paper	SPA Audit and Improvement Recommendations Update
Presented By	John McNellis, Head of Finance, Audit and Risk
Recommendation to Members	For consultation
Appendix Attached	Appendix A - SPA audit and inspection recommendations

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on open recommendations from all SPA corporate audit and inspection activity.

The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.

1. BACKGROUND

- 1.1 Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through an action tracking software tool (4Action).
- 1.2 In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.

2. FURTHER DETAIL ON THE REPORT TOPIC

Audit & inspections recommendations progress (Appendix A)

- 2.1 Since the last report to ARAC there have been no new audit recommendations allocated to SPA Corporate.
- 2.2 A total of six HMICS recommendations have been closed since the last report to ARAC.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no specific financial implications from this report, however, the implementation of some actions are likely to require financial resources.

4 PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications associated with this paper.

5 LEGAL IMPLICATIONS

- 5.1 There are no specific legal implications associated with this paper.

6 REPUTATIONAL IMPLICATIONS

- 6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness with which the recommendations are addressed.

7 SOCIAL IMPLICATIONS

- 7.1 There are no social implications associated with this paper.

8 COMMUNITY IMPACT

- 8.1 There are no community impact implications associated with this paper.

9 EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10 ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

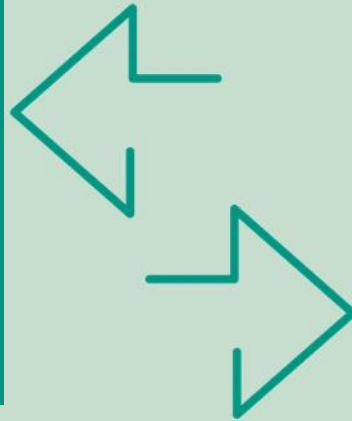
RECOMMENDATIONS

Members are requested to note the updates provided.

Appendix A

SPA audit and inspection recommendations update

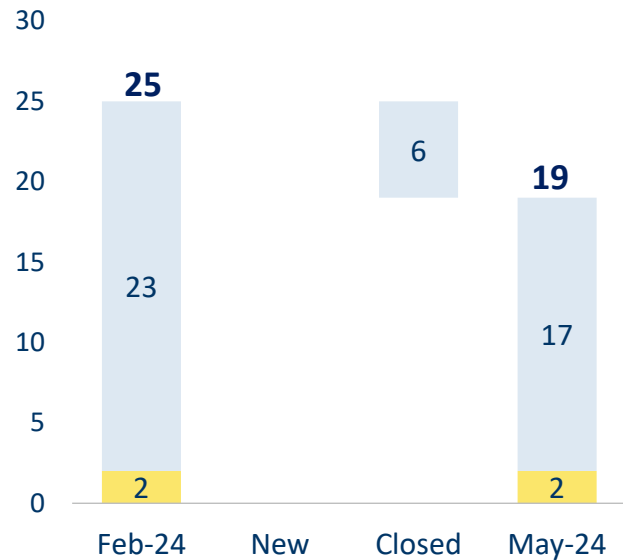
May 2024



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SPA audit and inspection dashboard

Progress update (no of recommendations)



- Red / Grade 4
- Amber / Grade 3
- Yellow / Grade 2
- Green / Grade 1
- No rating

- Six recommendations have been closed.
- The next page provides further detail of the SPA's tracking of actions against their agreed completion date.

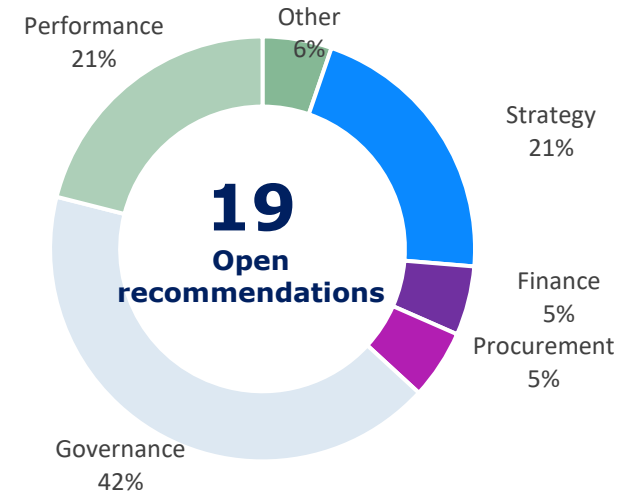
RAG analysis



Note: the recommendations without a rating are from HMICS. HMICS and Audit Scotland do not rate their recommendations.

- The biggest proportion of recommendations are actions are from HMICS
- There is one open ICO recommendations and one Internal Audit recommendation both graded as a yellow, reasonable level of assurance

Identified theme



- All audit and inspection recommendations are recorded on **4Action**.
- This allows SPA to review and identify themes across reports and inspection bodies which may help our analysis and continuous improvement.
- Governance accounts for the largest proportion of improvement actions (42%). Current open recommendations have primarily arisen from HMICS reports.

Further detail on progress

Movement since previous ARAC report

	Feb 2024	New	Complete	May 2024
Internal Audit	1	-	-	1
Audit Scotland	-	-	-	-
HMICS	23	-	-6	17
ICO	1	-	-	1
Total	25	-	-6	19

Actions completed and outstanding

	Actions completed (since Feb 24)	Actions outstanding (May 24)	Actions outstanding:	
			On target	Overdue
Internal Audit	-	1	-	1
Audit Scotland	-	-	-	-
HMICS	6	17	17	-
ICO	-	1	1	-
Total	6	19	18	1

New actions

- There have been no new actions allocated to SPA Corporate since the update provided to ARAC in February.

Closed actions

- A total of six HMICS recommendations have been closed since February.
- Below shows a breakdown of closed recommendations:-

HMICS Inspection	Number of rec's closed
Thematic Inspection of Hate Crime	1
Assurance Review of PS Demand Analysis	1
Assurance review Contact Assessment Model	1
Assurance Review of SPA Toxicology	3
Total	6

Overdue action

- The internal audit overdue action relates to the review of SPA Corporate policies from the Azets Cyber Security Audit. Actions have been put in place to address the findings, however they were not completed in time for BDO to consider.
- Further engagement is required to ensure common understanding and implications of dual branded policy/procedures.