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SCOTTISH POLICE  
AUTHORITY  
ÙGH DARRAS POILIS NA H-ALBA

## Audit, Risk and Assurance Committee Workplan

MONTH		MAY '25	JUN '25	JUL '25	AUG '25	SEP '25	OCT '25	NOV '25	DEC '25	JAN '26	FEB '26	MAR '26	APR '26
SPA Audit, Risk and Assurance Committee Date		21 <sup>st</sup>	No mtg	No mtg	14 <sup>th</sup>	11 <sup>th</sup>	No mtg	12 <sup>th</sup>	No mtg	No mtg	6 <sup>th</sup>	No mtg	No mtg
Quarterly Reporting Period		Q4			Q1			Q2			Q3		
Quarterly Standing Items	<ul style="list-style-type: none"> <li>Minute/ Action Log from Previous Meeting</li> <li>Internal Audit Update</li> <li>Improvement Tracker (SPA/PS)</li> <li>External Audit Progress Report</li> <li>Best Value Update (PS/SPA/FS)</li> <li>Risk Management (PS/SPA/FS)</li> <li>Workplan Review</li> </ul>	✓			✓			✓			✓		
Internal Audit Reports	Annual Internal Audit Report	✓											
	Estates and Asset Management	✓											
	Grant management process	✓											
	ICT General Controls	✓											
	Cash and Drug Productions and High Value Store	✓											
	Health & Safety (Transportation of Dangerous Goods)	✓											
	Health and Safety				✓								
	Overtime				✓								
	Policing of Commonwealth Games							✓					

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	Duty modifications/ scenario planning							✓					
	Environment and sustainability							✓					
	Change							✓					
	Implementation of Estates Plan										✓		
	Communications and Engagement										✓		
	Recruitment and Retention										✓		
<b>Bi-Annual Reports</b>	SPA Information Management	✓						✓					
	PS Information Management	✓						✓					
	PS Cyber security update				✓						✓		
<b>Annual Cyclical Items</b>	Annual Internal Audit Plan										✓		
	Annual External Audit Plan										✓		
	Draft Annual Report and Accounts				✓	✓							
	Annual Data Loss, Fraud and Theft Report (SPA/PS)				✓								
	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	✓											
	SPA Information Management Year End Review	✓											
	Accounting Policies, judgements and estimates (PS)	✓											
	Committee Priorities and Outcomes				✓								
	ARAC Committee Effectiveness										✓		
<b>Two Yearly</b>	National Fraud Initiative (PS)				✓								
<b>Ad hoc</b>	PS assurance audit for SCRS crime compliance				✓								

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