



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>21 May 2025</b>
<b>Location</b>	<b>Online</b>
<b>Title of Paper</b>	<b>Police Scotland Audit and Improvement Recommendation Tracker – Q4 March 2025</b>
<b>Presented By</b>	<b>Deputy Chief Constable, Transformation</b>
<b>Recommendation to Members</b>	<b>For Discussion</b>
<b>Appendix Attached</b>	<b>Yes Appendix A Audit and Improvement Dashboard Appendix B Summary of High Risk Recommendations</b>

## PURPOSE

The purpose of this paper is to provide the Audit, Risk and Assurance Committee with an update of current open recommendations from all audit and improvement activity.

## 1 BACKGROUND

- 1.1 A report on Police Scotland's management of recommendations made by external scrutiny bodies. The report is produced on a quarterly basis for Members review. A copy of the Dashboard is available at **Appendix A**.
- 1.2 All recommendations are assessed in terms of the risk they present to Police Scotland so that we can prioritise activity. Internal Audit use the following risk grading structure and this has been applied to all recommendations within Police Scotland, regardless of whether they have been made by Internal Audit. This ensures a consistent approach is taken, allows for prioritisation and enables comparisons to be made.



Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation



High risk exposure - absence / failure of key controls that create significant risks within the organisation.



Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risk within the organisation



Low risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues

## 2 FURTHER DETAIL ON THE REPORT

- 2.1 Refer to Appendix A – Audit and Inspection Recommendations Dashboard.

### **3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications in this report.

### **4. PERSONNEL IMPLICATIONS**

4.1 There are no personnel implications in this report.

### **5. LEGAL IMPLICATIONS**

5.1 There are no legal implications in this report.

### **6. REPUTATIONAL IMPLICATIONS**

6.1 There are no reputational implications in this report.

### **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 progress detailed within the report.



# Audit and Inspection Recommendations Dashboard

**Reporting Period: Q4 January to March 2025**

# Police Scotland Recommendations Dashboard

Total	Ongoing	Delayed	Very High Risk	Closed to date
272	114	158	3	50

## Recommendations Management – Highlights

- **272** recommendations open across 51 separate publications.
- **26** new recommendations were added since the last meeting. 15 Internal Audit, 5 HMICS and 6 Independent Reviews.
- **15%** of recommendations have a Very/High Risk status. 3 recommendations are classified as Very High Risk. They relate to PAVA compliance and have been delayed.
- **79** recommendations were due for closure up to the end of March 2025. 35 of these were closed along with a further 15 recommendations that had been delayed or closed early.
- **158** recommendations have incurred delays. An increase of 18 since the last quarter but no high risks included. 58% of the total. A summary of issues is provided on slides 5-10.

## Open by Portfolio & Risk

Int Gov	Very High	High	Medium	Low	Advisory	Total
OPMB	2	7	78	8	7	102
PESMB	1	19	93	10	2	125
Digital & Trans		11	28	6		45
TOTAL	3	37	199	24	9	272

## Open by Audit Body

Source	Very High	High	Medium	Low	Advisory	Total
Internal Audit	3	17	57	12	0	89
HMICS		17	95	10	9	131
Independent		3	47	2		52
TOTAL	3	37	199	24	10	272

# Closures

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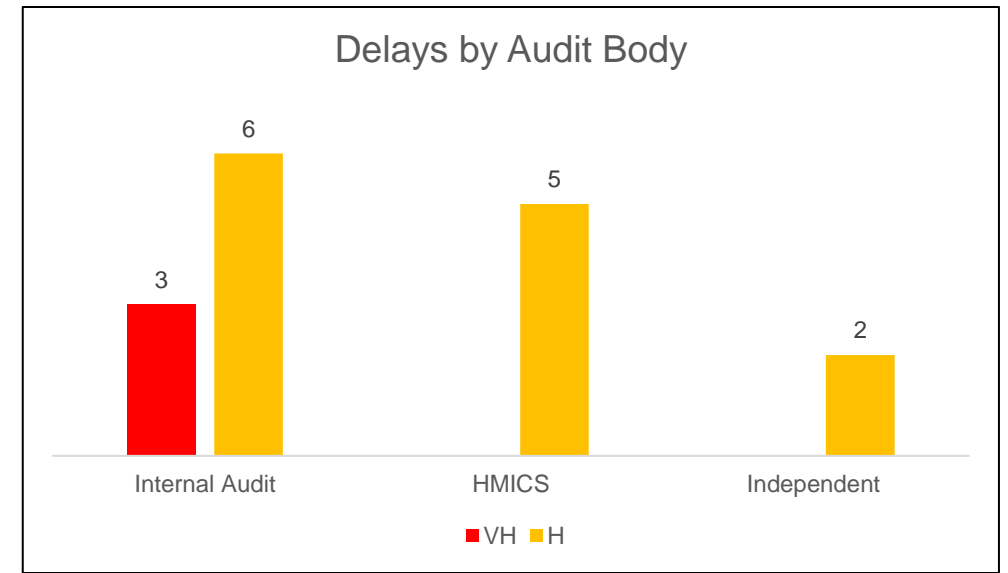
- **79** recommendations were due for closure up to the end of March 2025.
    - 35 closed where they were due to fall this quarter. 44% on time.
    - 15 closed from previous periods, early or where no revised date had been provided.
  - **50** recommendations closed in total across 25 publications.
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- **5** closed relating to Forensic Toxicology as we agreed that SPA will take the lead on providing updates to HMICS. We will monitor them on a quarterly basis for any issues and once discharged by HMICS we will verify them on our system.
  - **9** recommendations contain Areas for Improvement from HMICS. These do not require HMICS verification to discharge. We have a process in place to monitor these separately and report to SPA Sub Committees with progress. Therefore, we are proposing to remove them from monitoring as part of this process.
  - **6** recommendations from previous SPA Annual Audits (Grant Thornton/Audit Scotland) have been difficult to discharge. There remains recommendations dating back to 2021 which are outstanding. We have made progress but it has been insufficient to allow closure. Grant Thornton keep these open rather than re-stating a new recommendation with specific residual action. The recommendations relating to benefits realisation, capacity gains and Strategic Workforce Planning continue to be difficult to address but there are others where we feel we have done as much as we can and we are looking to bring these to a close. Finance will progress this with Grant Thornton during the next audit.

# Delayed – Overview

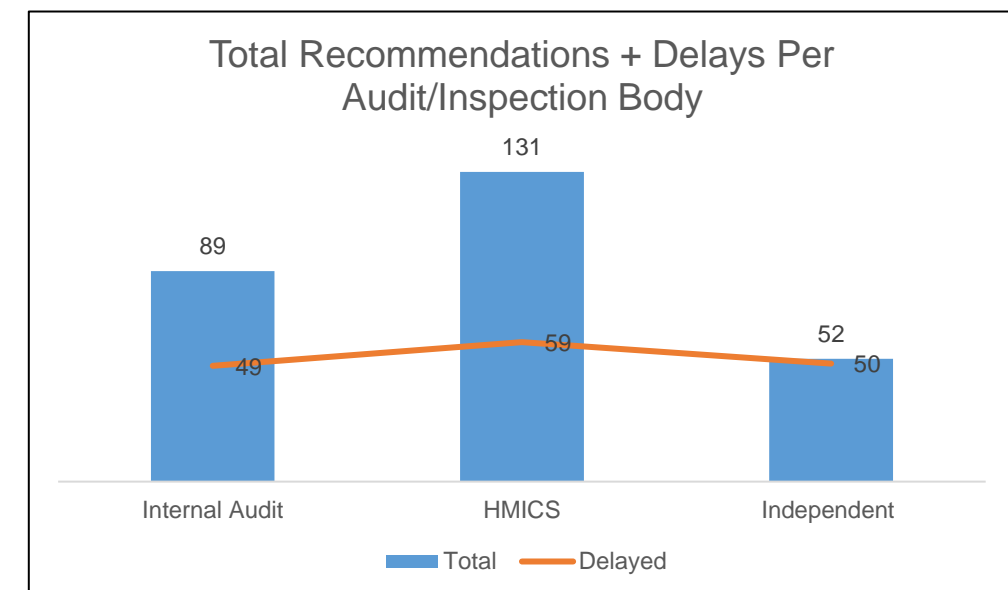
## Overview

- **158** recommendations have incurred delays. There is approximately 50 long standing delays that are either waiting on a dependency or have no live action being taken. We have raised these with Divisional Commanders when we introduced our Divisional Dashboards in January 2025. As requested at PSE Management Board April 2025 we will carry out a deep dive and will include this information in our refreshed Divisional Dashboards due to be issued by end of April.
- **16 (6%)** of all delays have a Very High/High Risk status.
- The highest proportion of delays to open recommendations is in the Independent Review category and this is mainly due to the ICO recommendations which may be difficult to bring to a conclusion.
- There has been some positive closures with HMICS recently and there are a number with evidence submissions drafted but it will have a limited impact on the overall total. We are still awaiting publication of 5 Internal Audits for 24/25 financial year along with 2 HMICS publications.

## High Risk Profile of Delays by Audit Body



## Total / Delays by Audit Body



# Issues to Highlight - Risk

- **Compliance (PAVA)** – 3 Very High, 1 High and 1 Medium Risk recommendations within the Compliance Internal Audit relating to PAVA are delayed. Excellent progress has been made with putting in place an electronic tracking system and our commitment to improve this area has gone beyond original expectations or commitments. All of the data around locations of PAVA is in the system but some minor issues have been discovered that need to be resolved before this action can be finalised. There continues to be delays and challenges over getting the SOP and Governance and Assurance Framework ready for consultation.

## What have we achieved?

- We communicated responsibilities at a local level to ensure compliance with existing procedures.
- We reviewed storage arrangements, incorporating guidance from College of Policing and Legal Services as well as benchmarking with other forces nationwide. Storage arrangements and safe handling guidelines have been incorporated within the SOP but this is not yet finalised.
- All controls in local divisions for stock tracking have been identified to allow for a national record, by PSI, to be created for the first time detailing the serial number, location and allocation and expiry date.
- An electronic tracking system has been developed which provides full visibility of the location and allocation of PAVA resources along with a full audit capability. All the data is in but minor problems being experienced with 2 divisions impacting closure.
- Ownership has been reviewed and agreed. A governance and escalation framework has been drafted by our Business Assurance Team but the new owners still need to confirm acceptance of this before the SOP goes out for consultation and this will be a critical component going forward.

**What's the risk?** It is now 2 years since the report was published with only one of the PAVA related actions addressed. The SOP is a critical component to discharge irrespective of processes being put in place. The longer we take to issue the revised guidance the greater the risk of non-compliance with processes. BDO are committed to re-testing compliance at local levels and we need to ensure new processes are well established before that takes place and that we have effective escalation processes in place to deal with non-compliance.<sup>5</sup>



# Issues to Highlight - Risk

- **Vetting** – 1 Internal Audit and 2 HMICS recommendations have been delayed in relation to Vetting. Two recommendations relate to updating the Designated Post List – **one recommendation dating back to July 2022**. Phase 1 of the work is complete with a comprehensive list of vetting requirements for all posts. Two further phases are required to complete this recommendation – phase 2 identify the posts requiring MV clearance and create a new DP list. Phase 3 to ensure individuals within a DP have the correct level of vetting. Due to demand on vetting increasing this work was paused. The other recommendation relates to introducing a programme of vetting renewals every 10 years but this has wider dependencies with PECSS.

## What have we achieved?

- Vetting Renewals – replanned for Jun 2025.
- Designated Post Review – Phase 1 of the work is complete with a comprehensive list of vetting requirements for all posts. Last update (09/01/25) advises that the process for undertaking this work had to be revisited and that a SLWG has been created to identify the correct vetting for every post listed on SCoPE to include work with SCoPE management to ensure this is reflected against all posts. Replanned for Dec 2025.

**What's the risk?** Without an accurate and up-to-date Designated Posts list, there is a risk that that individuals in posts requiring access to sensitive information are not vetted to an appropriate level which could result in inappropriate access to information, systems and/or other assets. Where individuals are vetted to a higher level than necessary for their role, this could result in inefficient use of Force Vetting resource as time is spent undertaking checks that are not required.

Without a process to renew the minimum levels of clearance for all staff and officers, this could mean that changes in personal circumstances and emerging risks are not properly considered and managed, leaving the Force and individuals at risk of harm.

Operating with our own Vetting Manual of Guidance rather than the APP for England and Wales could lead to inconsistencies in approach across the UK and best practice not being adopted.

# Issues to Highlight - Age

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From the delays reported this quarter, the following issues are worthy of note.

- **Undercover Policing Feb 2017** – remains our oldest recommendation. Progress hampered due to information security challenges relating to remote access. ACC review and agreement reached for discussion with ISO. Testing is complete as far as possible therefore all that remains is to identify a date for implementation once the remote working position is finalised. Monthly meetings taking place with ICT to progress implementation. There is no replanned timescale for this work.

**What's the risk?** Inconsistent recording of information. No simple means to read across the various systems to establish an accurate picture of activity leading to increased risk. Repeat recommendation.

- **Events Policing May 2019** – 2 remain open and have been difficult to evidence:
  - R3 - develop a framework or means of guidance to event commanders regarding a baseline for the level of resource required. HMICS advised that the threat assessment documents that we submitted as evidence are promising, however to discharge HMICS would need to see evidence of the final approved guidance and confirmation that this is in practice.
  - R8 - Police Scotland should progress demand analysis products to ensure that there is a consistent understanding of demand to inform the resourcing of events. Evidence submitted to HMICS showing improved demand planning. HMICS have reviewed the progress made in relation to identifying future demand. HMICS are looking to see the detail around this demand, which only exists for some of the events. It will also be useful to see the Force Mobilisation Model in practice which will hopefully provide the required evidence of forecast demand and impact (or absence thereof) on frontline demand by more effective and efficient use of weekend working. Once this has been obtained this will be re-submitted for closure.

**What's the risk?** Inefficient use of resource as not based on true picture of demand and negative impact on local policing, inconsistent risk assessment and processes and lack of organisational learning.

# Issues to Highlight - Age

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From the delays reported this quarter, the following issues are worthy of note.

- **Hate Crime June 2021** – There has been positive progress with the closure of 2 recommendations since this last meeting. The last remaining recommendation relates to reviewing TPR arrangements but there has been a lack of any evidence showing progress for the last 2 years. This particular work dates back to a recommendation from the 2016 report of the Independent Advisory Group on Hate Crime, Prejudice and Community Cohesion. Despite the pandemic and complexity of partnership working arrangements, HMICS expected more progress to have been made. This is now cross-referenced in the Business Plan under milestone 2 and is therefore replanned for March 2026. However, what remains unclear is the evidence showing what improvements are being planned and ultimately to be delivered.

**What's the risk?** Improvements to communities through better provision of TPR arrangements.

- **Complaints Handling (Lady Elish)** – four recommendations remain open, two of which required an IT upgrade which took longer to progress than anticipated. One recommendation relating to recording staffing demographics is being proposed for closure based on no further action. It is expected HMICS will challenge this position given it has been possible in other policing jurisdictions therefore we have asked for confirmation of risk acceptance from C/Supt PSD. We will make sure our response is robust before we submit. One other recommendation relating to Sergeant Workload is progressing and a closing statement has been drafted. There are a number of things that will work towards the closure of this recommendation, two significant things being the Local Policing Blueprint and the PMDP. However, these have not matured to show any change or impact on the recommendation – there is a chance that these will not show the required change soon or at all.

**What's the risk?** The risks identified in all four recommendations relate to our organisational understanding of the EDI profile of complaints – public and officer/staff and that we act on diversity related trends and issues. Risks relating to the Sergeant Workload - staff are not supported, staff workload concerns not addressed, staff morale due to value of their work unappreciated, positive working environments not achieved due to lack of time to support, mentor and coach.

# Issues to Highlight - Age

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From the delays reported this quarter, the following issues are worthy of note.

- **Crime Audit** – 5 remain open and have been difficult to evidence due to limited progress with Crime Management Structure review, delays with COS, many changes of ownership and changes of direction. We did have a review with HMICS and there is scope to close but we need commitment to collect the evidence in the next quarter.

**What's the risk?** The approach to training is not adequate to ensure the principles of accurate crime recording are embedded in accordance with the Strategy. Lack of training impacting on quality assurance. Lack of ownership on roles and responsibilities to improve standards of recording. Inconsistent structures and processes for crime recording. Turnover in CMU, lack of training, expertise in the workforce. Lack of single recording system and consistent processes.

- **Online Child Sexual Abuse** – One recommendation remains outstanding relating to Digital Forensic Examinations and requires joint working with COPFS. A revised proposal is out for consultation but COPFS have not yet responded. This is being chased as cannot be brought to a close until this is achieved.

**What's the risk?** Unsustainable and unrealistic approach to examinations. Inefficient use of resource.

- **Organisational Learning + Legal Claims** – remains amongst our oldest Internal Audit recommendations from Azets. Progress has been made but this is a growth area and will require all new structures, processes and resources to be in place before closure can be considered. It is not expected this will be possible to close in the short term.

**What's the risk?** Inconsistent understanding of learning, application and silo approaches. Failure to ensure that we learn lessons from the past and that we do not repeat the same mistakes.

# Issues to Highlight – Age

- **Strategic Workforce Planning** – we have achieved closure of 5 recommendations. There are 5 recommendations outstanding. They are currently sitting with P&D but have shared ownership across CDIO, S&A and SCD portfolios. This shared ownership makes these recommendations difficult to update and work on closing statements:

R3 TOM Police Scotland should establish a clear model and plan for producing a Target Operating Model and set out a route map for its delivery through business planning and change activity. There is uncertainty about how we wish to progress this.

R4 Governance – there has been limited evidence provided showing improvements to where and how strategic workforce decisions are made and how SPA is involved in the process.

R5 Tasking & Co-ordinating – The evidence presented so far shows revised structures for taking operational decisions. The Audit Management Team need to review all the documentation and identify where the improvements have been made as they relate to the recommendations in order to draft an evidence submission. This has not been done due to competing priorities with the Best Value work and annual leave commitments.

R7 Future Scenarios - has been reviewed by the Audit Management Team and a clear plan for closure has been identified but due to annual leave and competing demands with Best Value Audit this has not been progressed.

R10 Governance of Areas for Development that have no significant updates.

We have made limited progress in obtaining updates on **what has been achieved** or **what is being done**. Grant Thornton have previously made recommendations about a lack of SWP in their annual audits along with recommendations about how we track capacity releases and invest in priority areas. It is likely that this will continue to be an area of focus in the Best Value work.

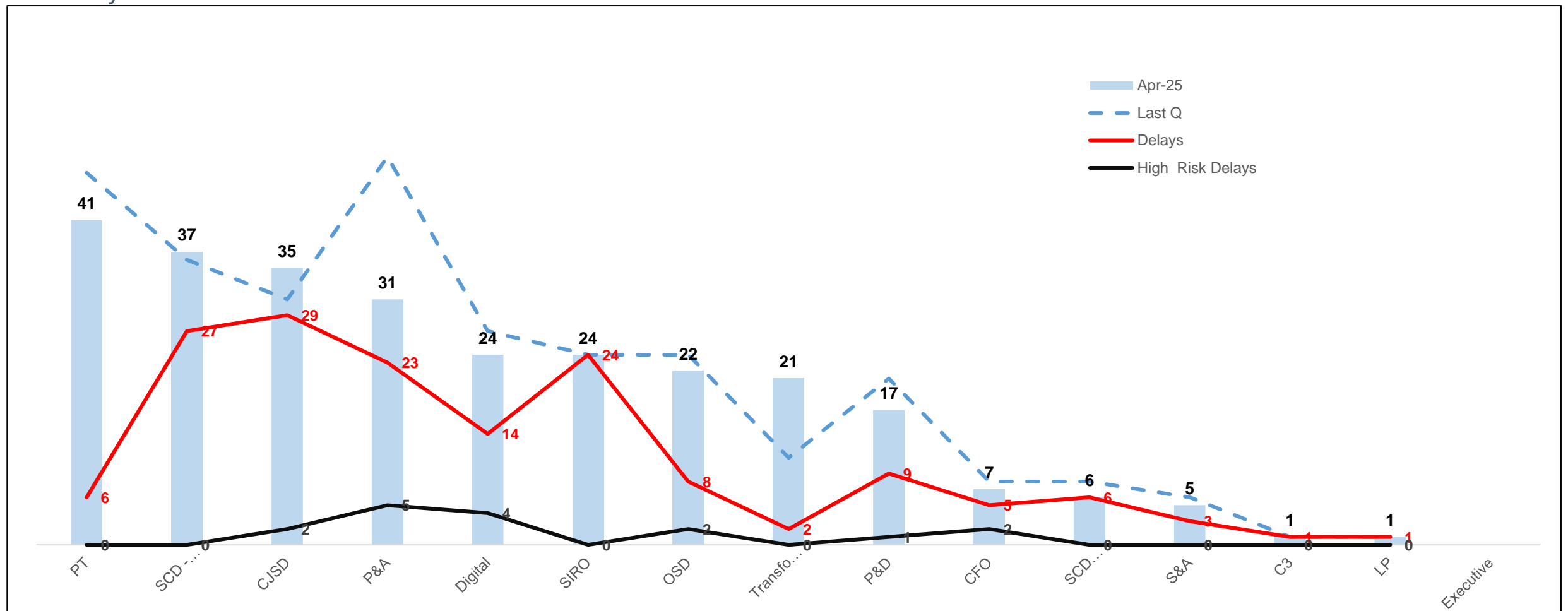
- **What's the risk?** We cannot evidence that we make the most effective use of resources, that we plan for the future and that we have clarity on how decisions on resourcing are made as they are not routed through a single structure.

# Recommendations by Division/Department

The following graph presents a picture by Division / Department. There has been positive reductions with closures of recommendations within P&A, P&D, Digital and Policing Together. Transformation and CJSD continue to make good progress with the closure of recommendations but have experienced new recommendations added in the quarter.

Major Crime has the highest proportion of delayed recommendations and this is largely due to whole publications – Domestic Abuse, Crime Audit and Biometrics work. ICO audits represented under SIRO have all been delayed and will be challenging to address.

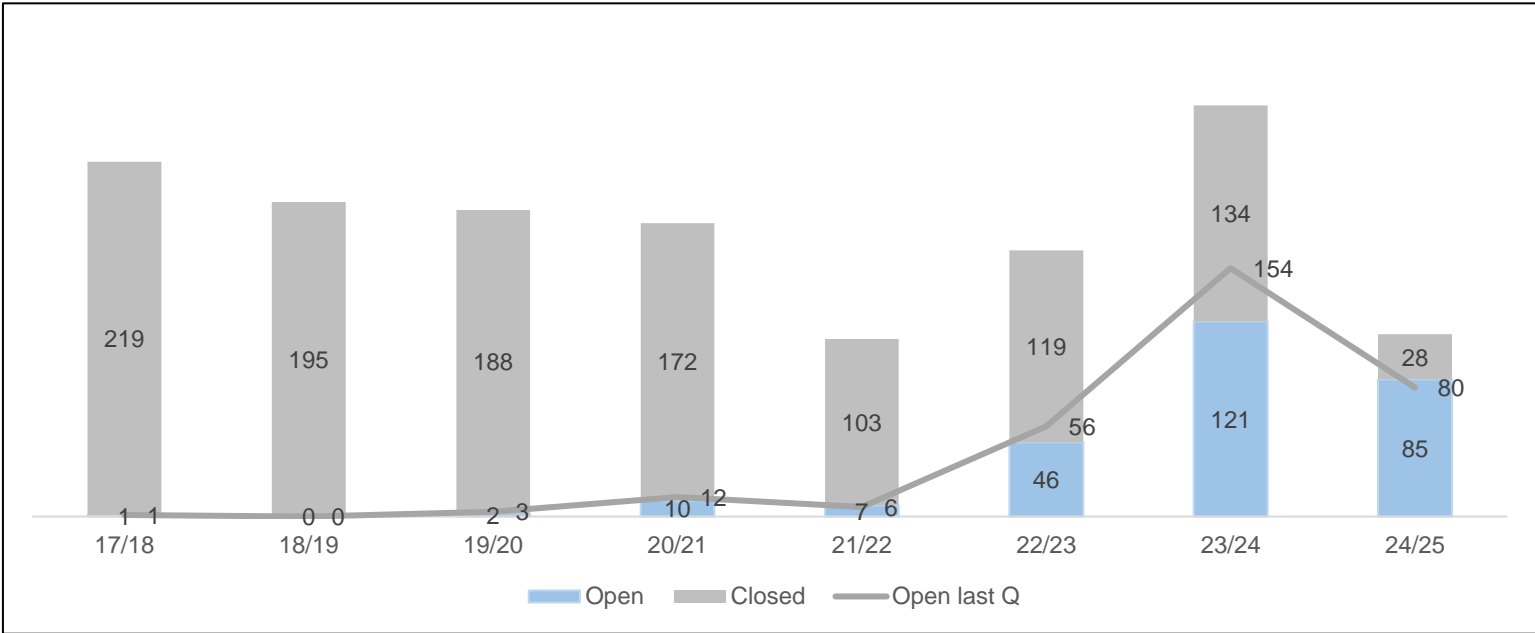
P&A and Digital have the highest number of high risk recommendations delayed. The number of high risk delays is relatively small overall. With the exception of Vetting and Compliance, most high risk recommendations have the potential to be closed relatively soon.





# Police Scotland Recommendations Trends

## Recommendations by Age

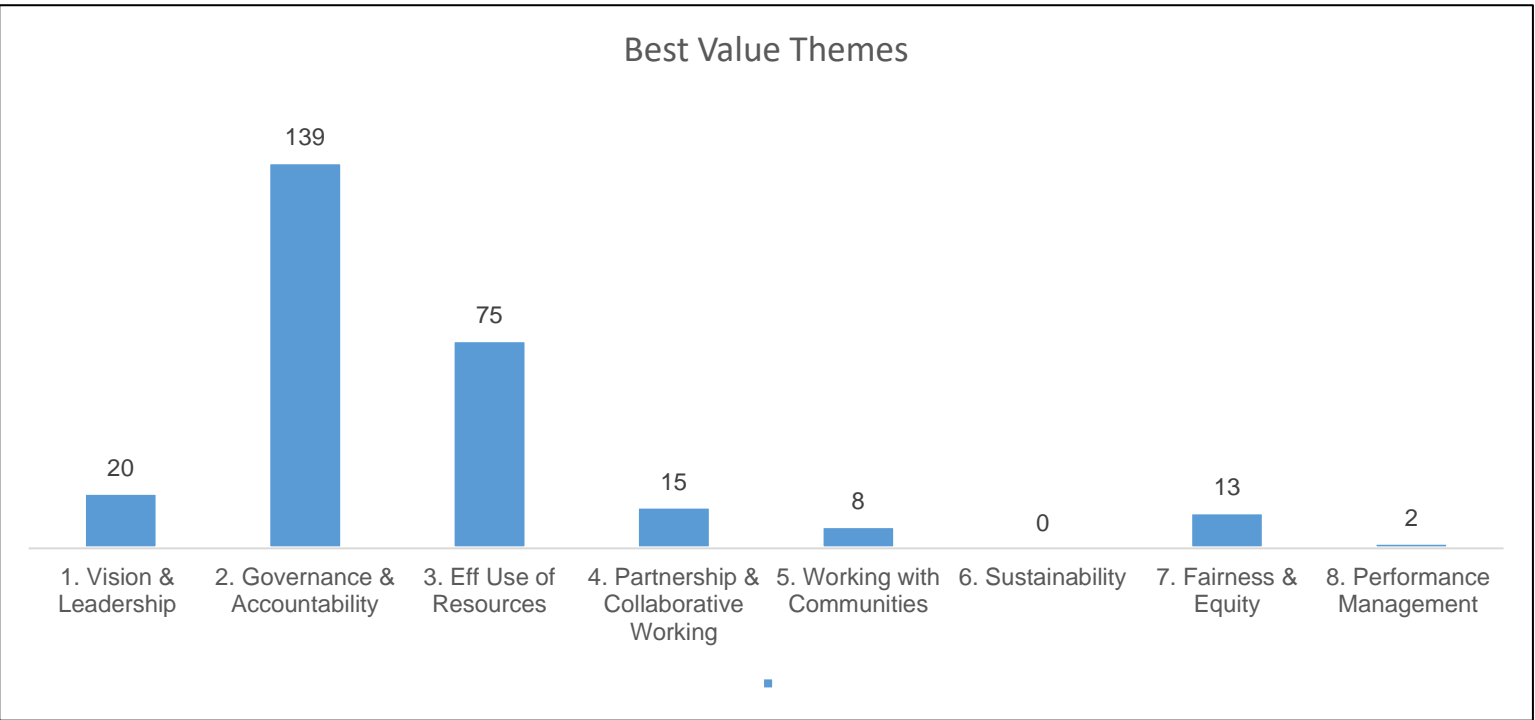


## Summary

**Age** – There has been minor movement with the closure of the oldest recommendations - 1 x 2018/19 relating to Events. Although we continue to focus on reducing the number of recommendations in the oldest age category there is limited confidence that these will be delivered any time soon and therefore we have shifted our focus to minimise delays with more recent recommendations.

22/23 (10) and 23/24 (33) saw the biggest change in closures this quarter.

## Recommendations by Theme (%)



**Themes** – We have changed our reporting against themes to align with the Best Value themes. We have not undertaken any analysis but it remains consistent based on our previous themes and they also reflect the types of audits or inspections undertaken.