

AUDIT, RISK AND ASSURANCE COMMITTEE

04 MAY 2022

Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Wednesday 04 May 2022 via video-conference

Board Members Present: Jane Ryder (Committee Chair)
Grant Macrae (Committee Member)
Katharina Kasper (Committee Member)
Catriona Stewart (Committee Member)
Mary Pitcaithly (observing) (Items 4- 6)

In attendance: Police Scotland
Deputy Chief Constable Fiona Taylor
Deputy Chief Officer David Page
Assistant Chief Constable Alan Speirs
Andrew Hendry, Chief Digital and Information Officer
Alastair Corfield, Financial Controller
Angela Wood, Head of Policy, Audit and Risk Assurance
Kerri MacIver, Head of Portfolio Management
Denis Hamill, Chief Data Officer (Item 5)
Donna Adam, Audit Manager Transformation (Items 1 - 5.1)
Charlotte Hope, Enterprise Risk Manager
Hazel Irving, Head of Service Management (Items 1- 4)
James Bertram, Health and Safety Manager (Items 1- 4)

Scottish Police Authority

Lynn Brown, Chief Executive Officer
Barry Sillers, Deputy Chief Executive, Strategy and Performance
John McNellis, Head of Finance, Audit and Risk
Scott Ross, Head of Change and Operational Security
Graham Stickle, Audit and Risk Lead
Brian Roy, Change and Improvement Lead

Forensic Services

Craig Donnachie, Head of Quality

Audit Scotland

Gillian Woolman, Audit Director
Stephanie Harold, Senior Audit Manager

Scott Moncrieff

Gary Devlin, Partner
Elizabeth Young, Partner
Andrew Diffin, Internal Audit Manager
Ashley Birkenstaff, IT Audit Manager

HMICS

Craig Naylor, Chief Inspector of Constabulary (Items 1- 5.2)

SPA Secretariat

Karen Vallance, Governance Support Officer

1. WELCOME AND STANDING ITEMS

The Committee Chair opened the meeting and welcomed all attendees, confirming Grant Macrae would Chair the meeting should she be disconnected from the call. The Chair noted with disappointment that DCC Fiona Taylor (DDCTaylor), DCO David Page (DCOPage) and ACC Alan Speirs (ACCSpeirs) would be unable to attend the private session addressing important topics

The Committee **RESOLVED** to:

- **NOTE** no Committee Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the Minute of the 18 March 2022 meeting, with agreement that for greater clarity the final bullet point on page 4 be expanded to read: *With regard to objective 4 where much of discussion was focussed, Police Scotland undertook to revisit the management action to confirm commitment to a framework around implementation planning based on good practice, including: definition of measures of success, links to strategic outcomes and reporting arrangements.*

- **NOTE** the action log. During consideration, DCOPage committed to providing an update against action 20220318-AUD-001 by June 1st. The Chair also noted the Annual Police Plan stating the Violence Against Women and Girls Strategy is due for approval by end of Quarter 1 2022/23 and requested DCOPage ensure the strategy presents the new and improved approach as committed to at the Committee on 18 March, with an update provided by June 1st (20220318-AUD-001).
- **AGREE** that, in accordance with paragraph 20 of the SPA Standing Orders, the Committee would consider items 7-10 in private for the reasons set out on the agenda.

2. HMICS SCRUTINY PLAN

The Chair welcomed Craig Naylor (CNaylor) the new Chief Inspector of HMICS and invited him to speak, particularly to the just published HMICS scrutiny plan, the first 3 year plan. CNaylor provided a summary of the approach and rationale, as well as detail of HMICS planned work scheduled for 2022 through to 2024, and current ongoing inspections.

In discussion the following matters were raised:

- The Chair welcomed the overview of the topics and the rationale provided which she confirmed resonated with the issues raised by the Authority. The Chair also welcomed the commitment to bring each report to an SPA Committee.
- CNaylor emphasised that equality, diversity and inclusion would be the golden thread throughout each report.
- The Committee sought further information on how HMICS would tackle specialist resources such as cyber, and heard there is a dedicated team of 5 lead inspectors from a variety of backgrounds and a team of associate inspectors who contribute to work based on their specialist skills. There are currently 8 associate inspectors and recruitment is about to commence for additional associate inspectors. Two year contracts are also available via business cases through Scottish Government which will allow HMICS to head hunt people with specialist skills required.
- CNaylor praised the progress the Authority has made in the previous six years and commended the stability of Police Scotland Senior Management Team. He complemented the effective delivery of

policing COP26 and the pandemic, emphasising HMICS would praise effective work as well as scrutinising.

The Committee **RESOLVED** to:

- **NOTE** and welcome the report, and thanked Craig Naylor for the introduction

3. AUDIT AND IMPROVEMENT PROCESS

3.1 INTERNAL AUDIT UPDATE

Members considered the report which provided an update on progress against the Annual Internal Audit Plan and summary of management progress in completing management actions arising from internal audit reports. Gary Devlin (GDevlin) introduced Elizabeth Young (EYoung) who was now undertaking the role of Partner, and EYoung highlighted a number of key points as detailed within the progress report. Andrew Diffin (ADiffin) summarised the key points highlighted within the management action follow up report.

In discussion the following matters were raised:

- Members noted the reducing number of open actions, and reducing number of overdue actions
- Members sought assurance that revised timescales for a number of actions would be met and were assured by Police Scotland that timescales set are realistic so will be met and Internal Audit hold both Police Scotland and SPA to account.
- Members sought clarity on whether the two procurement and tendering actions due to be completed by end of Quarter 4 2021/22 were complete and heard Police Scotland had closed them by end of Quarter 4 and were awaiting confirmation from Internal Audit that nothing else was required.

The Committee **RESOLVED** to:

- **NOTE** the report

3.2 POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q4

Members considered the report which provided an update of current open recommendations from all audit and improvement activity, Donna Adam highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- The Committee praised the presentation of the report for clarity, including the analysis by theme, but requested consideration be given to future reports detailing any barriers to progressing outstanding items.
- GDevlin commended Police Scotland's approach to monitoring actions.

The Committee **RESOLVED** to:

- **NOTE** the report

3.3 SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

Members considered the report which provided satisfactory progress against the SPA corporate business plan (2021/22); an update on open recommendations from all SPA corporate audit and inspection activity; and a Best Value self-assessment for SPA Corporate. John McNellis (JMcNellis) highlighted a number of key points as detailed within the report.

The Committee requested future reports highlight whether there were any barriers to demonstrating Best Value.

The Committee **RESOLVED** to:

- **NOTE** the report

4. INTERNAL AUDIT REPORTING

4.1 INTERNAL AUDIT REPORTS

Members considered three new internal audit reports on ICT Service Delivery, SPRM, and Health and Safety.

ICT Service Delivery

Ashley Birkenstaff highlighted a number of key points and the recommendations as detailed within the report.

In discussion the following matters were raised:

- Members sought rationale for why some delivery dates were quite far ahead and heard a considerable discussion had taken place regarding timescales and the dates agreed were representative of interdependences identified and weighing up demand within the department.
- Members questioned how much discussion had taken place on demonstrating Best Value and GDevlin advised that when all actions are implemented, strong management judgements and responses to Best Value will be seen.
- Andrew Hendry recognised GDevlin's point that the department was reactionary and work was progressing to move to a more pro-active role. The Chair noted improved prioritisation and demand management would assist in the move to a more pro-active approach.
- The Committee noted that recommendations for ICT service delivery could be of wider application, to other areas of service delivery

SPRM

ADiffin highlighted a number of key points as detailed within the report.

Members agreed it was a positive report and welcomed the positive outcomes and lessons learned from what had been an extended process.

Health and Safety

ADiffin highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- Members were informed the management action deadline of March 2023 for the policy and procedures action was to allow work to coincide with a scheduled policy refresh. ACCSpeirs stated that when policies are changed Police Scotland need to ensure it is embedded across the organisation so a cautious approach is taken. The Chair requested Police Scotland consider accelerating the timelines and report back to the Committee on whether this can be achieved.
- Members queried how the Chief Constable can reasonably demonstrate that he is fulfilling his health and safety responsibilities. ADiffin noted that Internal Audit confirmed activities were taking place, but they had to discuss and explore

further to substantiate that it was happening. ADiffin observed that if Internal Audit were not finding it easy to collate evidence, it will be harder for governance groups, however it was ultimately for the Chief Constable to make the decision on whether he was fulfilling his role.

- DCCTaylor emphasised that Police Scotland take health and safety seriously and the re-parent to ACCSpeirs portfolio highlighted the focus being given to health and safety assurance. The Health and Safety team were heavily involved in operational work during COP26 and Covid-19, but focus was now on policy and procedure mechanisms. With regard to governance, DCCTaylor highlighted that all areas are held to account at the Police Scotland Health and Safety Board, and a large amount of information is brought to the People Committee.
- Members were assured health and safety is a priority for all budget streams and the Health and Safety team work closely with all departments.

The Committee **RESOLVED** to:

- **NOTE** the three reports.
- **AGREE** the following action:

ACCSpeirs to consider whether action deadlines within the Health and Safety Report can be accelerated, and report considerations to the Committee.

20220505-AUD-002

4.2 INTERNAL AUDIT ANNUAL REPORT 2022/23

Members considered the report which summarised the conclusions and key findings from the internal audit work undertaken during the year ended 31 March 2022, including the overall opinion on the internal control systems within Scottish Police Authority, Police Scotland and Forensic Services. GDevlin highlighted a number of key points as detailed within the report, confirming that in the opinion of Azets, the Scottish Police Authority, Police Scotland and Forensic Services have a framework of controls in place that provides reasonable assurance regarding the organisations' governance framework, internal controls, effective and

efficient achievement of objectives and the management of key risks. This is the highest assurance available

In discussion the following matters were raised:

- Members congratulated all those concerned in working to contribute to a positive report.
- Gillian Woolman (GWoolman) agreed it was a positive report and noted that Audit Scotland would take account of the findings. GWoolman observed that the auditing profession had been through a challenging time during the last 12 months and commended Azets for sustaining a high level of input during that time.

The Committee **RESOLVED** to:

- **NOTE** and welcome the opinion

5. ASSURANCE REPORTING

5.1 INTEGRATED ASSURANCE STATEMENT 2021/22

Members considered the report which provided a strategic summary of the systems of internal control across the four lines of defence and a summary of the findings from key audit and inspection bodies. JMcNellis highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- Committee Members praised the presentation of the report and assurance detail within. The Committee Chair encouraged future reports to detail any identified gaps.
- CNaylor and GWoolman also commended the report with GWoolman noting Audit Scotland had identified the document as an example of good practice and were considering highlighting this to other public sector bodies.

The Committee **RESOLVED** to:

- **NOTE** and welcomed the report.

5.2 DATA ETHICS GOVERNANCE FRAMEWORK

Members considered the report which provided detailed proposals by Police Scotland to adopt a Data Ethics Strategy. Denis Hamill offered a

presentation which covered: background and aims; an overview of data ethics approach and governance framework; MoU alignment; NPCC alignment; and, recommendations and next steps

In discussion the following matters were raised:

- Members welcomed the presentation and the information provided, acknowledging the amount of work undertaken.
- Members sought further information regarding next steps and heard the data ethics triage will go live during May '22. This will be followed by the introduction of an internal scrutiny body for projects identified as high risk, with proposals for a separate independent/ external group. SPA Chief Executive Lynn Brown confirmed further internal discussions would take place prior to any SPA decision.
- Members were informed there was no plan to retrospectively look at all data sets once the draft was complete, but consideration could be given to specific data sets.
- Members discussed the requirement for effective communication and engagement during the framework design to ensure public confidence.
- Members encouraged collaborative working with the SPA and highlighted the requirement for further discussions to ensure SPA can exercise appropriate oversight and receive assurance in terms of compliance.

The Committee **RESOLVED** to:

- **NOTE** the report

6. AUDIT, RISK AND ASSURANCE COMMITTEE WORK PLAN

Members considered the work plan which proposed Committee items for the next 12 months.

The Committee **RESOLVED** to:

- **NOTE** the plan.

end