

AUDIT, RISK AND ASSURANCE COMMITTEE

14 JULY 2022

**Minute of the Scottish Police Authority Audit, Risk and Assurance
Committee held on Thursday 14 July 2022 via video-conference**

Board Members Present: Mary Pitcaithly (Committee Chair)
Paul Edie (Committee Member)
Katharina Kasper (Committee Member)
Catriona Stewart (Committee Member)
Jane Ryder (observing) (Items 1 – 4.2)
Michelle Miller (observing) (Items 4.1 – 4.2)

In attendance: Police Scotland
Assistant Chief Constable Alan Speirs
Alastair Corfield, Financial Controller
Donna Adam, Audit Manager Transformation
Charlotte Hope, Enterprise Risk Manager
Superintendent Darren Faulds (Item 3)

Scottish Police Authority
Lynn Brown, Chief Executive Officer
John McNellis, Head of Finance, Audit and Risk
Graham Stickle, Audit and Risk Lead
John MacLean, Workforce Governance Lead (Items 4.1 – 4.2)

Audit Scotland
Stephanie Harold, Senior Audit Manager

Azets
Elizabeth Young, Partner
Rachel Weir, Senior Audit Manager
Paul Kelly, Director – Business Technology and Consulting

SPA Secretariat
Karen Vallance, Governance Support Officer

1. WELCOME AND STANDING ITEMS

The Committee Chair opened the meeting and welcomed all attendees, confirming Katharina Kasper would Chair the meeting should she be disconnected from the call. The Committee Chair welcomed new Committee Members Paul Edie, and Board Member Michelle Miller (MMiller) who was attending to join discussion of the whistleblowing items.

The Committee **RESOLVED** to:

- **NOTE** no apologies from Committee Members;
- **NOTE** no declarations of interest;
- **ADOPT** the Minute of the 04 May 2022 meeting;
- **NOTE** the action log;
- **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. AUDIT AND IMPROVEMENT PROCESS

2.1 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. John McNellis (JMcNellis) introduced the report and Rachael Weir (RWeir) highlighted a number of key points as detailed within the report.

Members agreed progress noted was positive.

The Committee **RESOLVED** to:

- **NOTE** the report

2.2 POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER Q1

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Alan

Speirs (ACCSpeirs) introduced the report and Donna Adam highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- Members sought clarity on communication with associated partners when recommendations are delayed and heard business areas would take responsibility for escalating. Delays in recommendations relating to hate crime are not significant enough to escalate to partners but it would be recommended if felt necessary.
- Regarding the Greater Glasgow Custody issue, Members questioned whether there were risks relating to assaults on Officers during times when Officers had to wait to process prisoners. Members heard the main risk of assault was at the point of arrest and there was no physical queueing within custody suites. Rather, prisoners are held in police vehicles or transferred to a different location.
- Referring to the dedicated hate crime unit recommendation, Members sought clarity on abstractions and were advised that those responsible for carrying out the review have been taken away to do other work so it is being reprioritised.
- Members agreed the new report format was very readable and encouraged Police Scotland to continue to set realistic target dates when first agreeing recommendations, and also to reduce the use of acronyms to improve public understanding.

The Committee **RESOLVED** to:

- **NOTE** the report

2.3 SPA AUDIT AND IMPROVEMENT RECOMMENDATIONS UPDATE

Members considered the report which provided an update on progress against the SPA business plan (2022/23); open recommendations from all SPA corporate audit and inspection activity; and progress on delivery of recommendations from the Forensic Services data security audit. JMcNellis highlighted a number of key points as detailed within the report.

The Committee **RESOLVED** to:

- **NOTE** the report

3. INTERNAL AUDIT REPORTING

3.1 INTERNAL AUDIT REPORTS

Members considered three new internal audit reports on core financial systems, business continuity and vetting.

Core Financial Systems

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

Members were encouraged by the positive report received.

Business Continuity

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

In discussion the following matters were raised:

- Members acknowledged that there a number of positives within the report and were encouraged by management accepting all recommendations.
- Member questioned why the action for an overarching ICT disaster recovery plan had a long timescale and whether there was anything being done in the interim to manage risk. Members heard there were business continuity plans working in silo and the timescale was indicative of the amount of work required to integrate. Assurance was provided that updates would be reported to future Committees.
- Members questioned whether it was possible to develop a robust training approach before the policy and framework was in place and heard the new policy will be reviewed but to avoid early changes, time is being taken to ensure everything is correct. A testing and training scheme is already in place and will be delivered first.
- Members heard Police Scotland are engaging with other emergency services to share learning.

Vetting

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

ACCSpeirs stated the report was welcomed and timely, with a new head of vetting recently recruited and approval in principle to redesign the vetting

team. ACCSpeirs confirmed Police Scotland were committed to delivering against recommendations.

The Committee **RESOLVED** to:

- **NOTE** the three reports.

3.2 AUDIT SCOTLAND MANAGEMENT REPORT

Members considered the report which summarised the key issues identified during the interim audit work carried out at the SPA. This work included testing of key controls within financial systems in the service to gain assurance over the processes and systems used in preparing the annual accounts. Stephanie Harold (SHarold) highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- SHarold agreed to circulate the Audit Scotland Fraud and Irregularity 2021/22 report.
- Members sought assurance that fraudulent payments are not being made to suppliers or staff, and heard controls are built into the system to deter issues, and the National Fraud Initiative is presented to the Committee every two years.

The Committee **RESOLVED** to:

- **NOTE** the report
- **AGREE** the following action:

SHarold to circulate the Audit Scotland Fraud and Irregularity 2021/22 report.

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4. ASSURANCE REPORTING

4.1 SPA WHISTLEBLOWING REPORT

Members considered the report which provided an annual update and assessment on the effectiveness of whistleblowing arrangements within the SPA. John MacLean highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- MMiller thanked SPA for providing the opportunity to be involved in producing the report. MMiller noted the paper highlighted both the complexity and difference between SPA and Police Scotland processes.
- MMiller sought assurance that SPA were confident training challenges would be overcome and heard the current timeline indicates a draft training plan will be available by February with implementation by March 2023.
- Whilst noting that the number of people who don't feel confident in the process was small, Members challenged whether it was possible to explore their reasons further. LBrown commented on the strategic approach to building confidence in whistleblowing, noting discussion at Committee level, staff briefings and internal communications assisted in highlighting the importance given to it. Members also heard feedback was provided to the pulse survey group to inform future iterations.
- Members were assured the Whistleblowing Policy was available publically to allow staff to access out with work.
- Members were assured that the number of reports which have been deemed not to be whistleblowing will be included in future data.
- Members agreed that effective arrangements for Whistleblowing are in place.

The Committee **RESOLVED** to:

- **NOTE** the report.

4.2 POLICE SCOTLAND WHISTLEBLOWING REPORTING

Members considered the report which provided an update in relation to Police Scotland's Whistleblowing data for Financial Year 2021/22 and planned next steps for Year 2022/23. ACCSpeirs highlighted a number of key points as detailed within the report.

In discussion the following matters were raised:

- Members questioned how the 2711 reports not determined to be whistleblowing are dealt with and heard the Gateway determines what the report is and who should deal with it. Local management, anti-corruption, conduct and HR are examples of who deals with reports.

- Members questioned whether training improvements would lead to a lower number and heard a target on whistleblowing cases would not be set but there was a commitment to maintain confidence that each individual case is treated on its own merit.
- Members were assured that peoples understanding of the process would be taken into consideration during creation of any future staff survey.
- Members were informed that the number of reports upheld and further detail including lessons learned is heard at the Complaints and Conduct Committee.
- Members were advised ACCSpeirs was the Police Scotland Whistleblowing Champion.
- Members agreed that effective arrangements for Whistleblowing are in place. ACCSpeirs commented he was satisfied with current arrangements but there was still further work to be done to improve confidence.

The Committee **RESOLVED** to:

- **NOTE** the report

4.3 SPA YEAR END PERFORMANCE ASSESSMENT

Members considered the report which provided information on SPA Corporate performance for the period 2021/22 and will inform the performance section of the Authority's Annual Report and Accounts for 2021/22. Lynn Brown (LBrown) highlighted a number of key points as detailed within the report, confirming the report would be brought earlier in 2023. LBrown thanked Barry Sillers and Chris Brown for their work undertaken as Interim Chief Executives.

In discussion the following matters were raised:

- Members agreed the report reflects positive progress and complemented the management structure put in place during LBrowns absence during the year.
- Members sought clarity on where strategic outcomes and objectives are established and heard Scottish Government provide policing principles which inform strategic outcomes and objectives for policing.

The Committee **RESOLVED** to:

- **NOTE** the report

5. 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

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