



Meeting	Audit, Risk and Assurance Committee
Date	7 November 2023
Location	Online
Title of Paper	Best Value Results – SPA Corporate
Presented By	John McNellis, Head of Finance, Audit and Risk
Recommendation to Members	For Information
Appendix Attached	Yes

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on the results from the Authority’s annual Best Value self-assessment.

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 The Authority, Chief Constable and Accountable Officer have specific responsibilities with respect to Best Value.
- 1.2 Audit Scotland and HMICS have oversight roles in respect of Best Value and may choose to undertake an audit of the Authority and Police Scotland's arrangements for achieving Best Value.

2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 To demonstrate how Best Value is being achieved in SPA Corporate we undertake an annual self-assessment against the seven Best Value themes as described in the Scottish Government's guidance for Accountable Officers (AO).
- 2.2 Areas where the SPA believes further improvements toward best practice can be made are singled out for further deep dive work to be completed. This may involve using best practice guidance for that area which could involve Audit Scotland guidance and toolkits.
- 2.3 This is the second full iteration of utilising the AO guidance with assessment by holding seven workshops involving a range of stakeholders from across SPA Corporate. Since the previous assessment the SPA team has been taken a far more robust and challenging self-assessment approach. The team is firmly focused on continuous improvement, with a far higher level of expectation compared with the previous year.

Approach and Findings (2023/24)

- 2.4 Seven facilitated Best Value workshops have been completed utilising the Scottish Government's guidance for Accountable Officers. This involved completing an assessment against a number of defined indicators. The workshops have been collaborative involving lots of different stakeholders from across SPA Corporate.
- 2.5 The self-assessment focused on ensuring that we have robust evidence to support our evaluation. We have identified that there has been a maturing of our approach. Highlights included:
 - Demonstrating improvement in compliance for actions delivered that were previously non-compliant or partially compliant.

- Recognising that whilst we may be compliant with indicators, we have identified actions that could strengthen our position moving us from a baseline compliance to focus on best practice.
- Revising some areas, acknowledging that there is further work to be done to demonstrate full compliance with best practice.

2.6 Our overall results from the self-assessment completed this year highlight that we are achieving:

- 57% fully compliant
- 42% partially compliant
- **0% non-compliance**
- 1% not applicable.

2.7 These overall results are positive and the underlying analysis shows that for a large number of areas of partial compliance have predominantly been achieved with minimal extra steps to achieve full compliance.

Previous Self-Assessment 2022/23

2.8 In comparison to the previous year's assessment, the level of full compliance remains consistent, however, the main change has seen the level of non-compliance **reduce from 32% to 0%, whilst seeing full compliance continue to increase from 52% to 57%.**

2.9 Assessment last year revealed that **Sustainability** was an area of weakness where significant improvements could be made. A number of initiatives have been launched to improve this area which are reflected in the assessment this year.

2.10 As a result of the improvements implemented and the creation of the Sustainability Plan for 2023-24, scoring against this indicator has improved and is expected to continue to improve.

Next Steps

2.11 Improvement actions identified from the self-assessment will be progressed through the current service plan, where they align. For any actions not incorporated into this year's plan these will be built

into the service plan for 2024/25, including areas for improvement (AFI's) where it is appropriate to do so.

- 2.12 Deep-dive areas have been agreed with the SPA Corporate Extended Leadership, **Equality** and **Performance Management**. There are already established working groups within SPA Corporate focussing on these areas so deep dive activity and improvement actions will be driven through these groups.
- 2.13 The Best Value self-assessment will inform part of the HMICS validated self-evaluation so our findings and supporting evidence will be shared with them.

3 FINANCIAL IMPLICATIONS

- 3.1 There are financial implications associated with this paper. Use of resources is a key Best Value characteristic which includes financial resources that require to be considered.

4 PERSONNEL IMPLICATIONS

- 4.1 There are personnel implications associated with this paper. Use of resources is a key Best Value characteristic which includes people resources that require to be considered.

5 LEGAL IMPLICATIONS

- 5.1 There may be legal implications associated with this paper, given that Best Value principles include all accepts of how the service operates effectively.

6 REPUTATIONAL IMPLICATIONS

- 6.1 There may be reputational implications associated with this paper, if the Authority is not able to demonstrate good stewardship of public money and fair/ equitable use of all resources for the benefit of the public.

7 SOCIAL IMPLICATIONS

- 7.1 There are social implications associated with this paper. Partnership work and working with communities are key Best Value characteristics that require to be considered.

8 COMMUNITY IMPACT

- 8.1 There are community impact implications associated with this paper. Working with communities is a key Best Value characteristic that requires to be considered.

9 EQUALITIES IMPLICATIONS

9.1 There are equalities implications associated with this paper. Fairness and equality are key Best Value characteristics that requires to be considered.

10 ENVIRONMENT IMPLICATIONS

10.1 There are environmental implications associated with this paper. Sustainability is a key Best Value characteristic that requires to be considered.

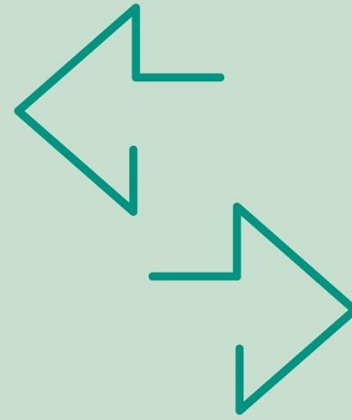
RECOMMENDATIONS

Members are requested to note the progress made and next steps.

Best Value in the SPA

ARAC

November 2023



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What is Best Value?

Best Value is about ensuring that there is **good governance** and **effective management of resources**, with a focus on improvement, to deliver the best possible outcomes for the public. The duty of Best Value applies to **all public bodies** in Scotland. It is a **formal duty** for the Scottish Police Authority. (*Audit Scotland*)

Legislation

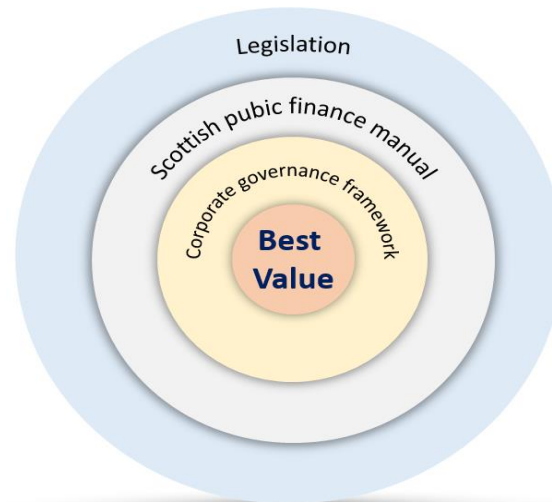
- Police and fire reform (Scotland) Act 2012:
 - S37 – **duty of the Authority** to make arrangements which secure Best Value for the Authority (i.e. Board, SPA corporate and Forensic Services);
 - S37 – **duty of the Chief Constable** to make arrangements which secure Best Value for the police service;
 - S38 – Authority & Chief Constable should have regard to **relevant guidance** issued by Ministers and reference to **generally recognised published code**.
- Public finance & accountability (Scotland) Act 2000:
 - Auditor General for Scotland may choose to examine the arrangement made the Authority to secure Best Value.
 - There is no specific requirement or timescale / period for such examinations to occur.

Scottish Public Finance Manual (SPFM)

- Defines Best Value principles.
- Outlines specific duty on **Accountable Officers** to achieve Best Value.
- Further guidance outlined in Scottish Government's 'Best Value in public services: guidance for Accountable Officers'

Corporate governance framework of the SPA

- Reaffirms Authority's requirement to secure Best Value and the specific role of the Accountable Officer.
- Makes clear the Auditor General for Scotland and HMICS may carry out examinations into arrangements made by the Chief Constable and Authority to secure Best Value.
- Strategic police plan should generally include a description of how Best Value will be achieved.
- In conducting their oversight role the Board and committees have corporate responsibility for promoting the efficient and effective use of resources in accordance with the principles of Best Value.
- The Audit, Risk and Assurance Committee (ARAC) should have strategic oversight of how Best Value requirements are being achieved.



Demonstrating Best Value

Authorities approach to demonstrating Best Value

1. Self-assessment

- Annual self-assessment based on the Scottish Government’s Accountable Officer Best Value guide.
- Each of the seven Best Value themes assessed.
- Cross departmental collaboration to achieve a robust output, underpinned by an evidence bank.
- May identify gaps, areas for improvement or further investigation.
- This assessment will also be used to demonstrate improvements over time.

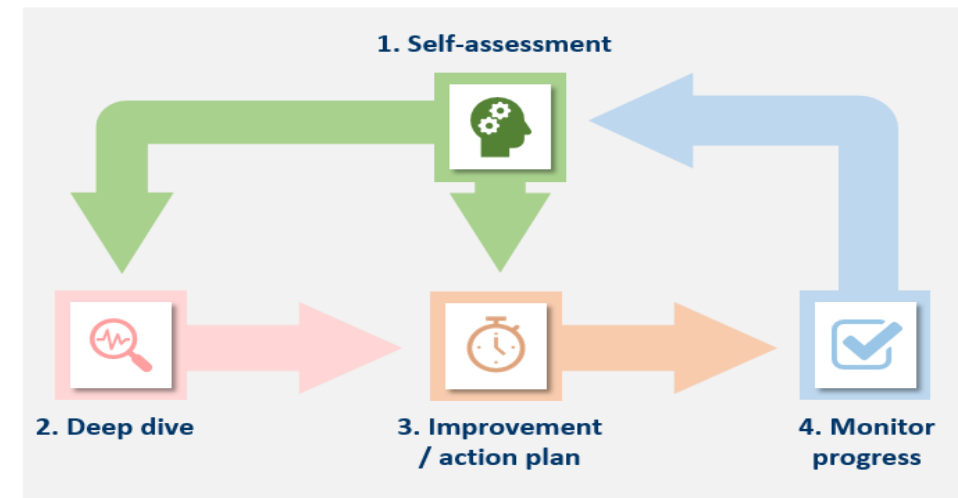
2. Deep dive

- Based on the self-assessment conduct further analysis into specific areas based on proportionality and risk.
- Consider using Audit Scotland’s 16 Best Value toolkits or other relevant best practice guides.
- Assessment supported by evidence
- Aim to complete at least one deep dive assessment where appropriate per annum.

3. Improvement / action plan

- Based on self-assessment and deep dive(s) develop an improvement / action plan. Incorporate improvement actions into the corporate strategy service plan

4. Monitor progress – re agreed actions and feedback to subsequent annual self-assessment.



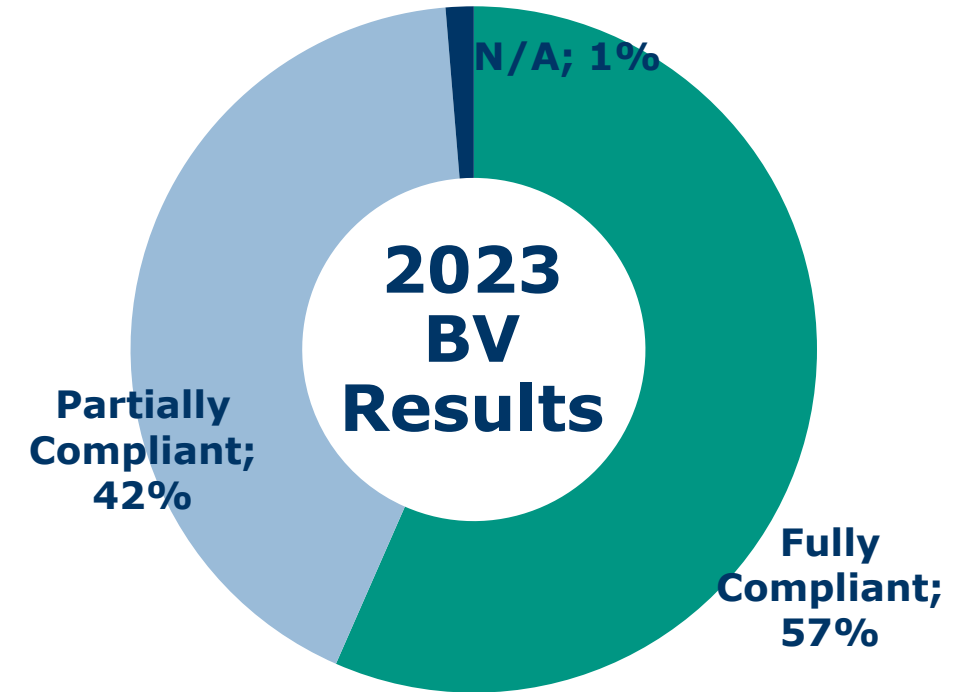
Supported by other sources of assurance
eg internal / external audit, HMICS and
other assurance providers.

SPA Timeline

- **2019** – Internal Audit conducted a review of SPA Corporate ‘Best Value Readiness’
- **2020/21** – The first formal SPA Corporate self-assessment was completed utilising SG’s Guidance for Accountable Officers
- **2022/23** – Annual self-assessment completed
 - Introduction of compliance scoring against the indicators
 - Sustainability identified as being an area of greatest weakness resulting in a ‘deep dive’ utilising Audit Scotland’s Best Value Sustainability Toolkit
 - Output of the deep dive has been generation of the **Sustainability Plan 2023-24**
- **2023/24** – Annual self-assessment completed
 - Seven Best Value workshops were completed, involving a range of participants from across the business
 - Workshop discussion was collated to create our self-assessment narrative with gaps and improvement areas identified and the development plan produced
 - SPA Corporate Extended Leadership Team agreed two areas for further deep dive activity
 - This Best Value self-assessment will inform one part of the HMICS validated self-evaluation

Overall summary of the results

- Overall, 57% fully compliant; 42% partially compliant; 1% not applicable
 - This year there are **no** indicators assessed as being '**non-compliant**'
- We have demonstrated significant improvements across a number of areas – for example, **Governance and Accountability Strategic, Performance Management** and **Sustainability**
- Although some demonstratable improvement, Sustainability remains the area of greatest weakness
 - Implementation of the **Sustainability Plan 2023-24** should support an improvement for 2024/25
 - Should be excluded from another deep dive at this point as time is needed to implement the sustainability plan
- Scoring in two areas has marginally decreased from the previous year –
 - Since the previous assessment the SPA team has taken a far more robust and challenging self-assessment approach. The team is firmly focused on continuous improvement, with a far higher level of expectation compared with the previous year.
- In total **100 Actions and Areas for Improvement (AFI's)** were generated from the assessment
 - These will be progressed through the corporate strategy service plan.



Overall Results and Findings

	Has SPA demonstrated compliance with BV best practice?								
	Number of descriptors	Fully Compliant		Not Compliant		Partially Compliant		N/A	
Vision and Leadership Strategic	7	7	100%	0	0%	0	0%	0	0%
Vision and Leadership Operational	6	4	67%	0	0%	2	33%	0	0%
Effective Partnerships Strategic	6	4	67%	0	0%	2	33%	0	0%
Effective Partnerships Operational	3	1	33%	0	0%	2	67%	0	0%
Gov and Acc Strategic	6	6	100%	0	0%	0	0%	0	0%
Gov and Acc Operational	6	4	67%	0	0%	2	33%	0	0%
Use of Resources Strategic	10	7	70%	0	0%	2	20%	1	10%
Use of Resources Operational	6	4	67%	0	0%	2	33%	0	0%
Perf Mngmt Strategic	6	1	17%	0	0%	5	83%	0	0%
Perf Mngmt Operational	6	4	67%	0	0%	2	33%	0	0%
Equality Strategic	3	1	33%	0	0%	2	67%	0	0%
Equality Operational	5	0	0%	0	0%	5	100%	0	0%
Sustainability Strategic	5	0	0%	0	0%	5	100%	0	0%
Sustainability Operational	1	0	0%	0	0%	1	100%	0	0%
Total	76	43	57%	0	0%	32	42%	1	1%

Key movement from 2022/23 to 2023/24:

- Non-compliance moved from 32% to 0%
- Full compliance 52% to 57%

Further detail on the results from each BV Theme is provided in the appendix, showing a comparison between last years and this year's scores.

Next Steps

- In total **100 Actions and Areas for Improvement (AFI's)** were generated from the assessment
 - These will be progressed through the corporate strategy service plan.
 - **Actions** are defined as being the interventions needed to support movement from partial compliance to compliance
 - **AFI's** are used where, although we demonstrate compliance, we have an aspiration to be better in a specific area
 - **Compliance/ Non-compliance/ Partial Compliance** is with regards to how we have assessed we are meeting best practice i.e., the SG Guidance for AO's this is not a reflection on meeting our statutory obligations
 - For 2024/25 assessment terminology will be reviewed to be more akin to something like a scale for example, *Inadequate, Meeting Expectations, Good, Exceeding Expectations* but our definitions have yet to be decided
 - **22 Actions** and **9 AFI's** identified which are not incorporated into the 2023/24 service plan but have been reviewed and will be considered for inclusion within the 2024/25 service plan
- The two Best Value theme(s) to be selected for deep dive assessment are
 - **Performance Management** based on strategic indicator scoring
 - **Equality** based on no operational indicators assessed as being fully compliant and overall (excluding sustainability) is our weakest area
 - Both these areas already have established working groups, so it is logical for best value improvement activity to be progressed through these groups

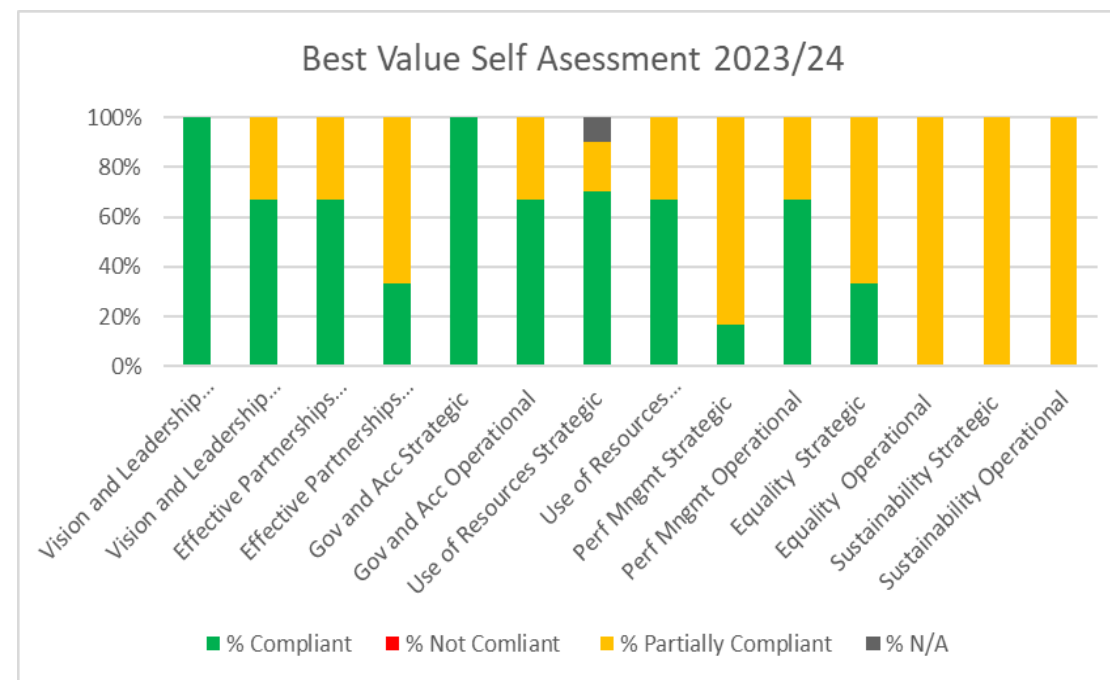
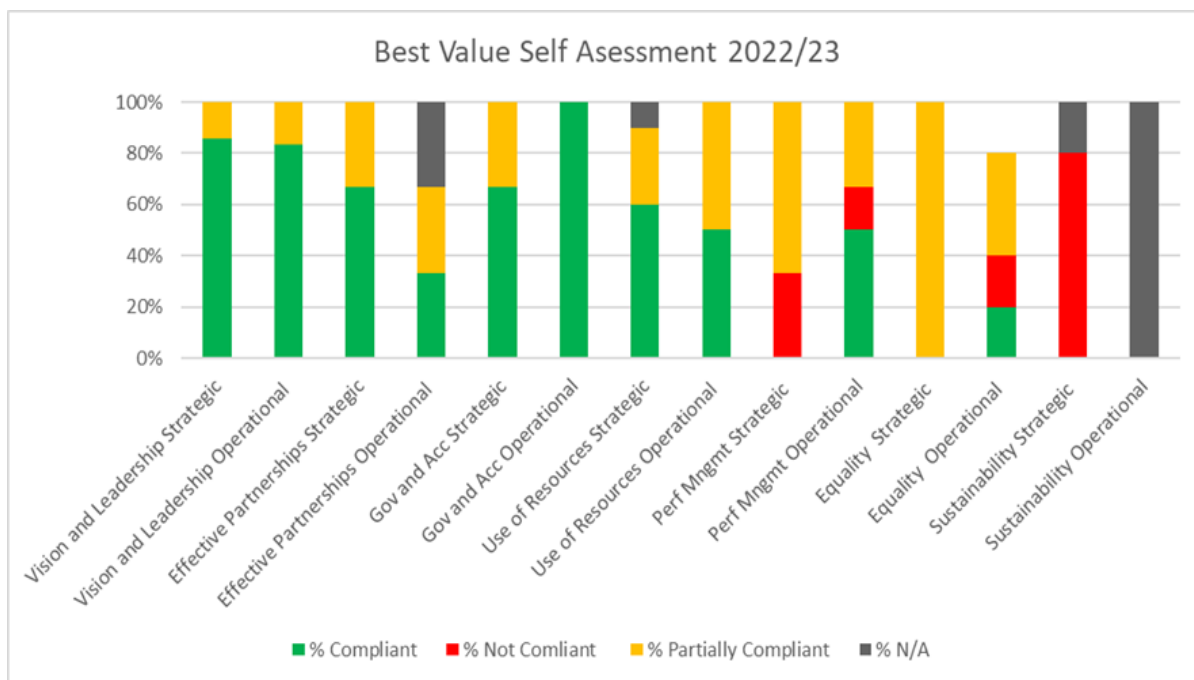


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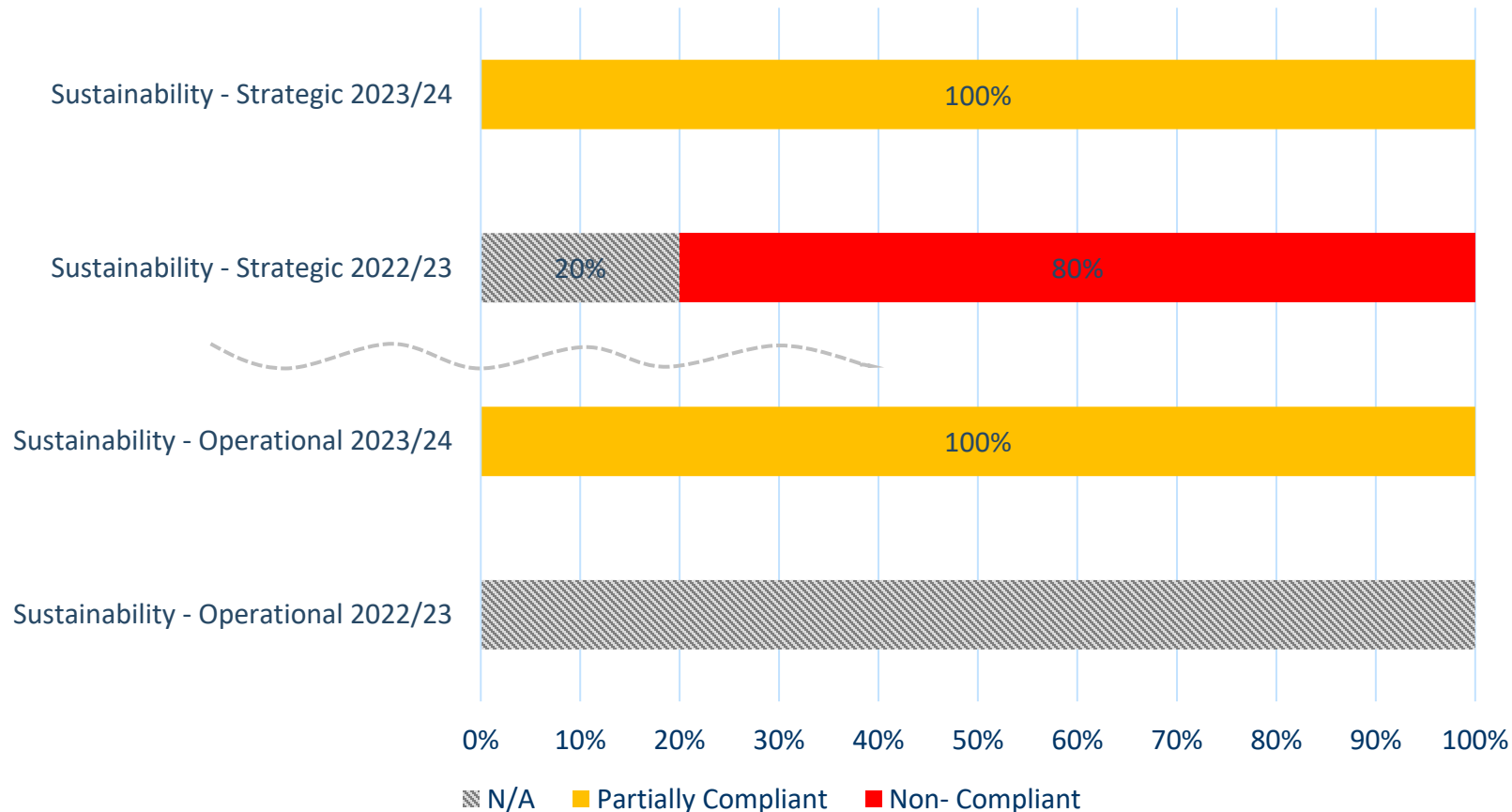
Appendix: further detail on findings

Overall comparison of results

The below charts provide a visual comparison of the overall results between this year and last year's best value self-assessment. A more detailed comparison of each best value theme, strategic and operational, follows.

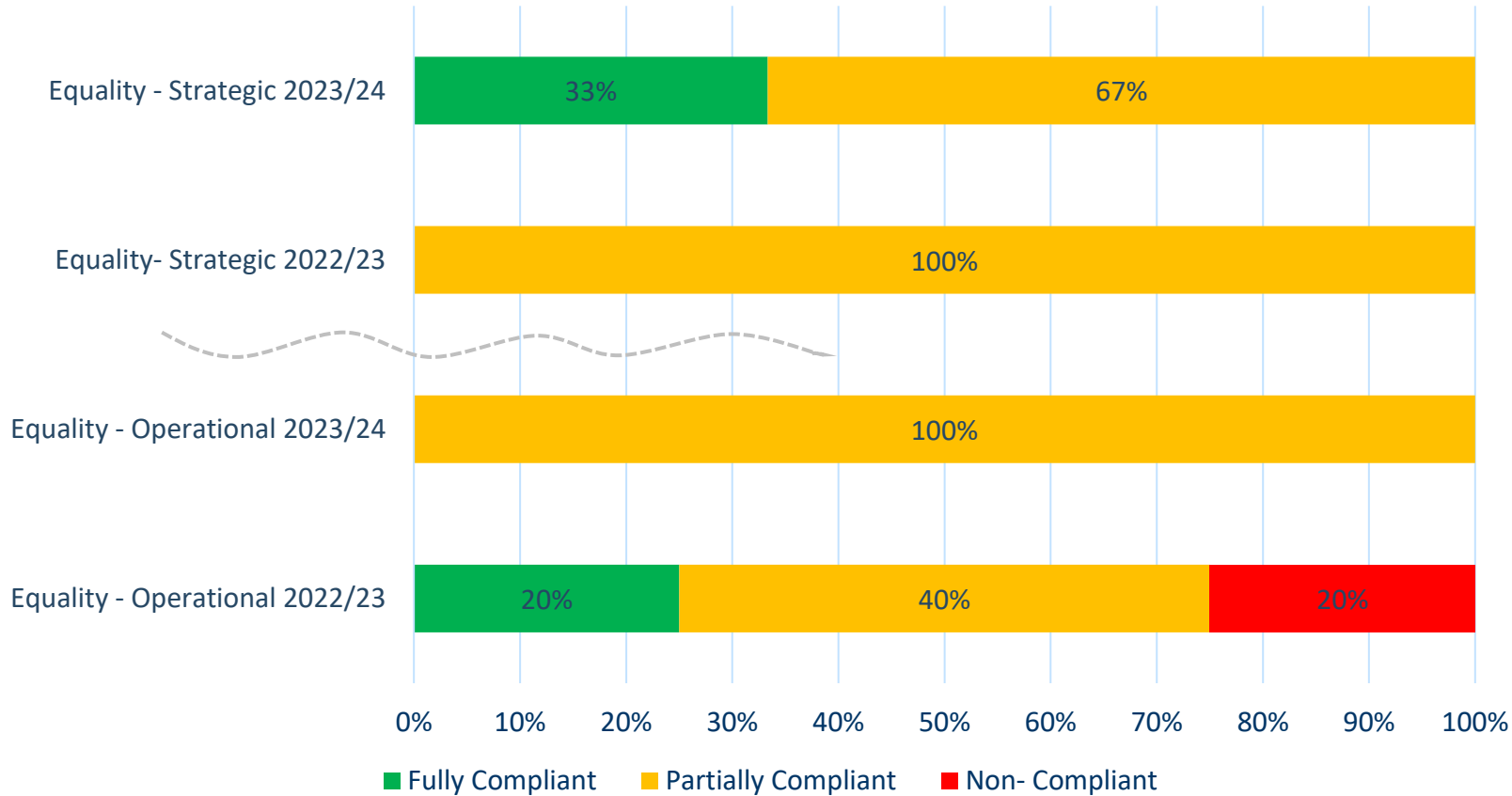


Sustainability



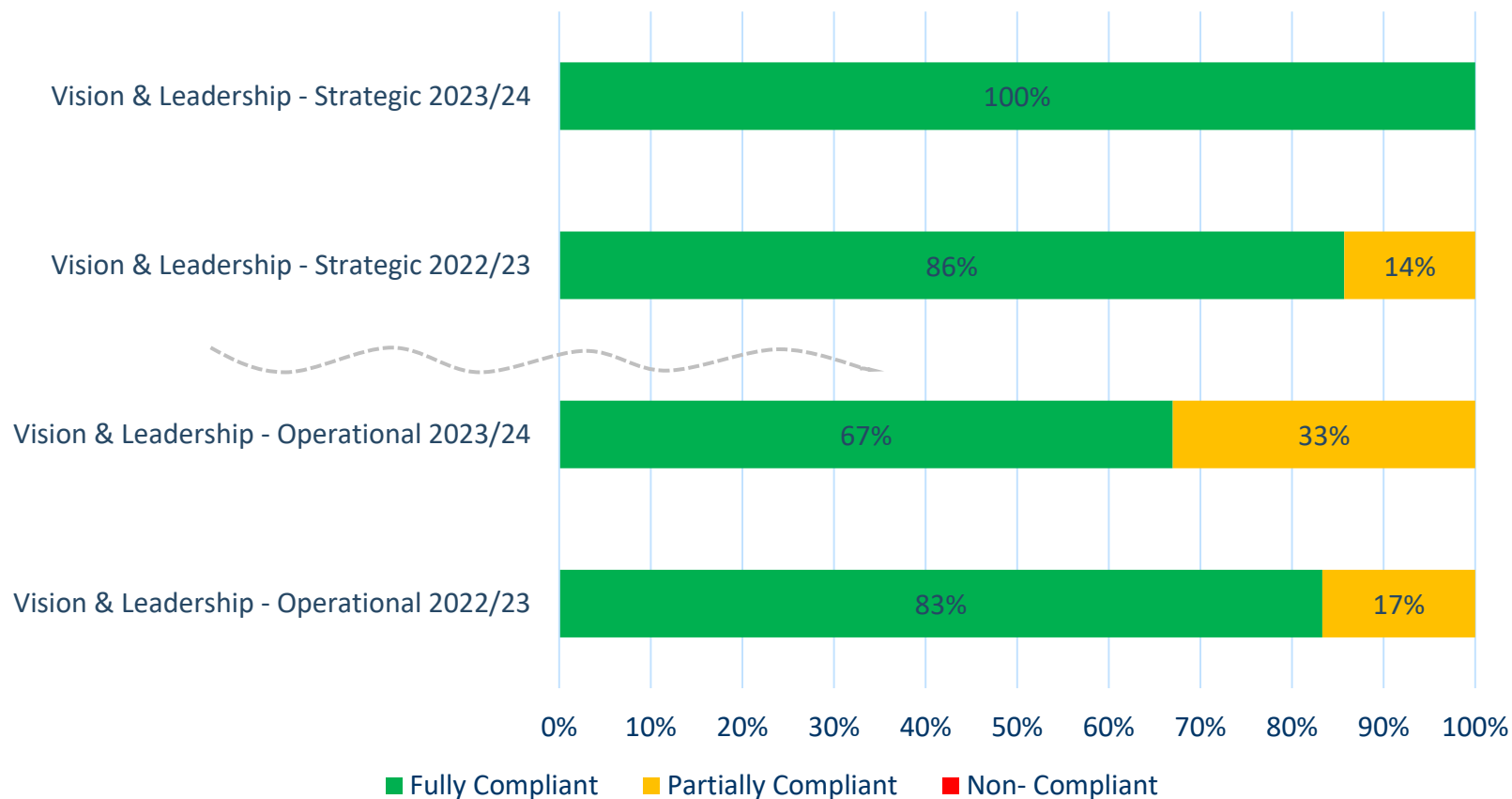
- The **most significant improvement** in scoring has been made against the sustainability theme but remains an area where further improvement can and will continue to be made.
- Improvements are attributed to the work which was progressed following the assessment last year and actions contained within the **Sustainability Plan** will support further improvement at the next assessment.
- Last year we assessed indicators as N/A whereas this year, with discussion and more insight we felt these were applicable and partially compliant.

Equality



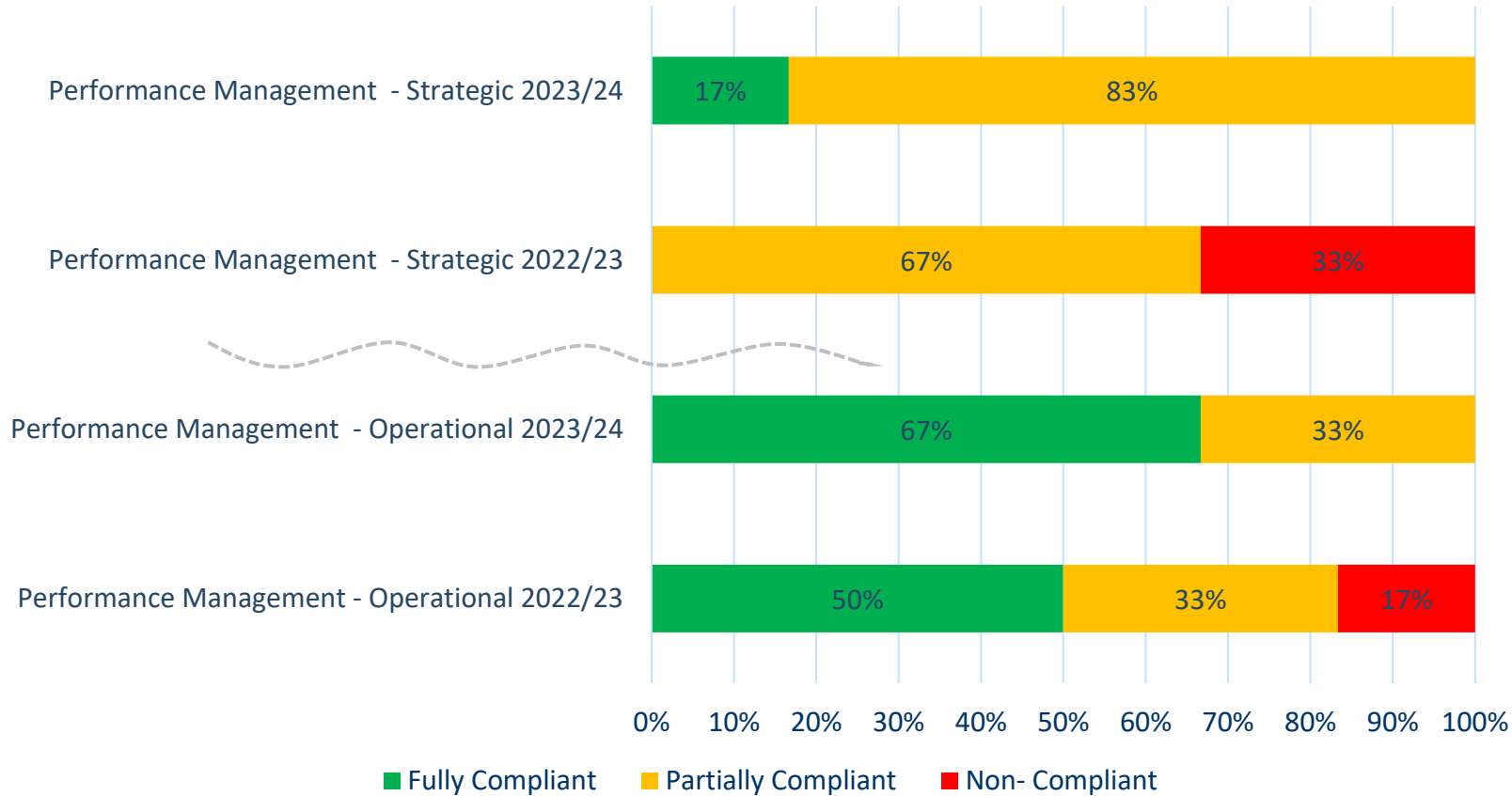
- From a strategic perspective there has been **improvement** from last year's assessment to this years.
- Although there has been improvement from an operational perspective whereby, we don't have any non-compliance there are still actions that need to move towards full compliance.
- The improvement actions identified are in relation to products being developed to support application of the Impact Assessment Framework.

Vision & Leadership



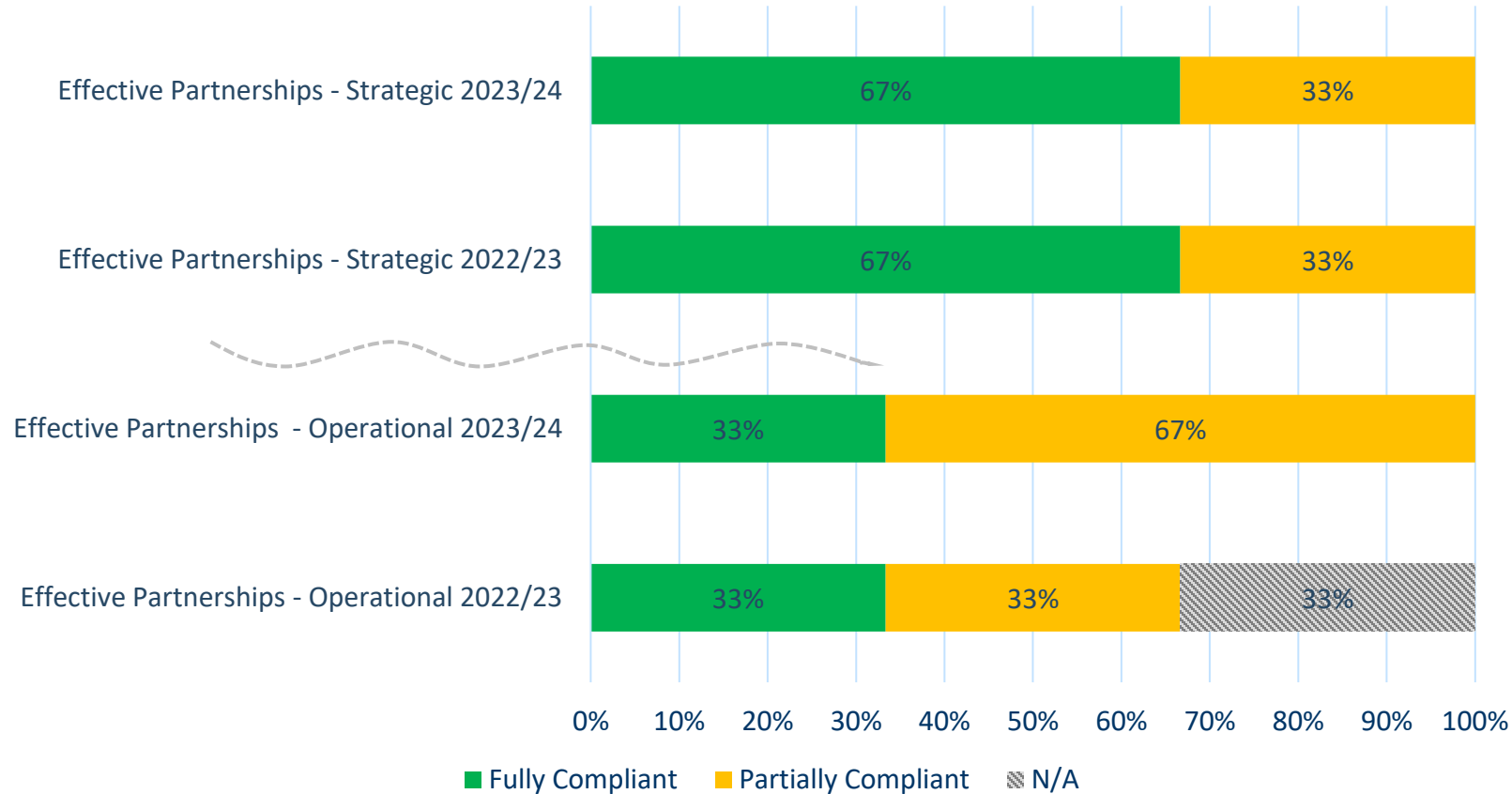
- The SPA has focused on continued improvement in our strategic vision and leadership – with this theme now being fully compliant.
- From an operational perspective our scoring reflects a marginal reduction, related to **one indicator**. This is an example of where we have been more stringent with our assessment and scoring. Despite the results the operational vision and leadership is considered strong and improving.
- Underlying this assessment, the majority of good practice actions have been achieved. The two outstanding points relate to:
 - Fully embedding risk into business planning and
 - Embedding a formal continuous improvement framework

Performance Management



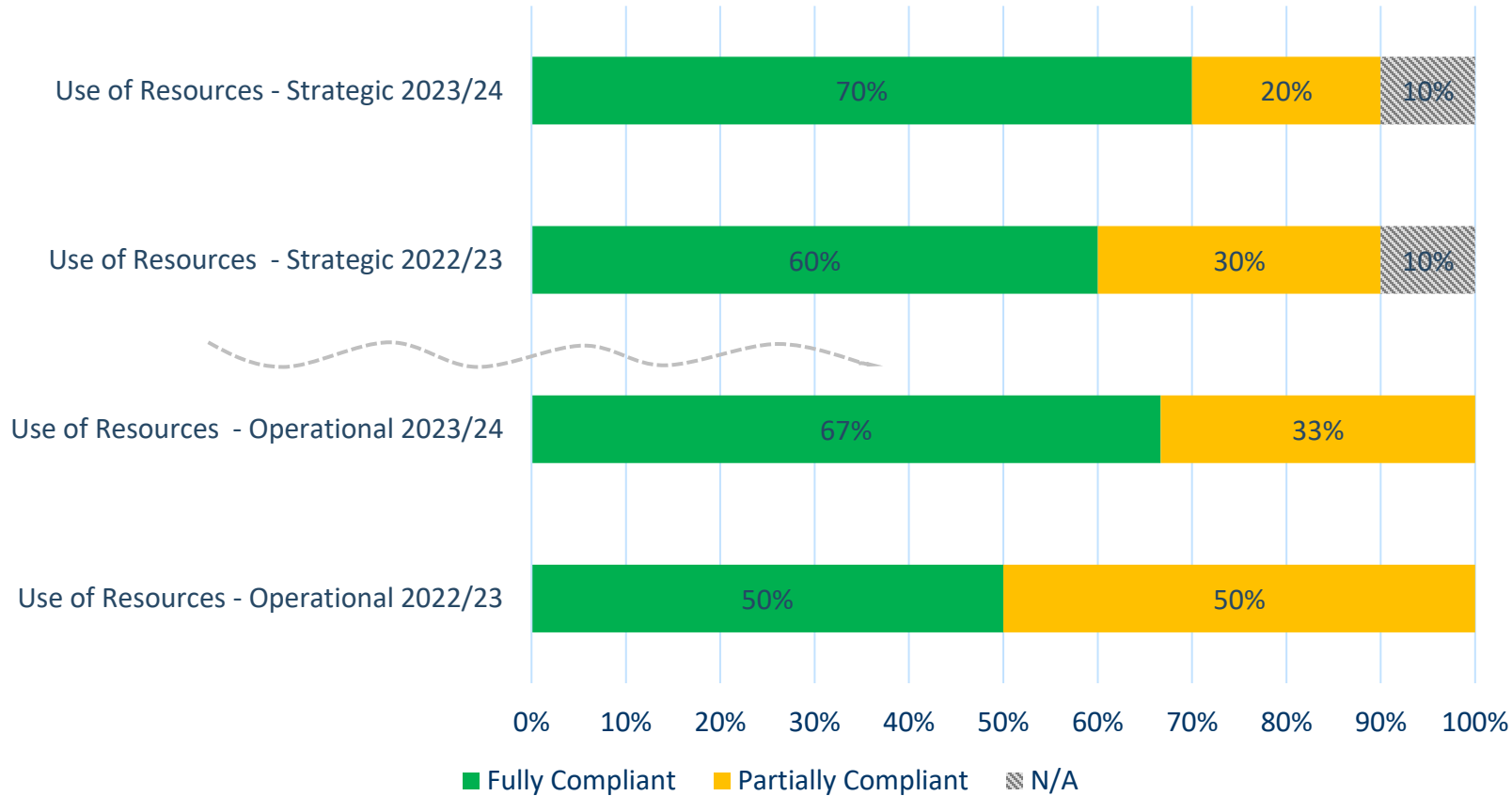
- Scoring against this theme has **improved** and there are several interventions contained within the 2023/24 service plan that will support further improvement.
- There has been **significant improvement** as no indicators against this theme have been scored as non-compliant this year.

Effective Partnerships



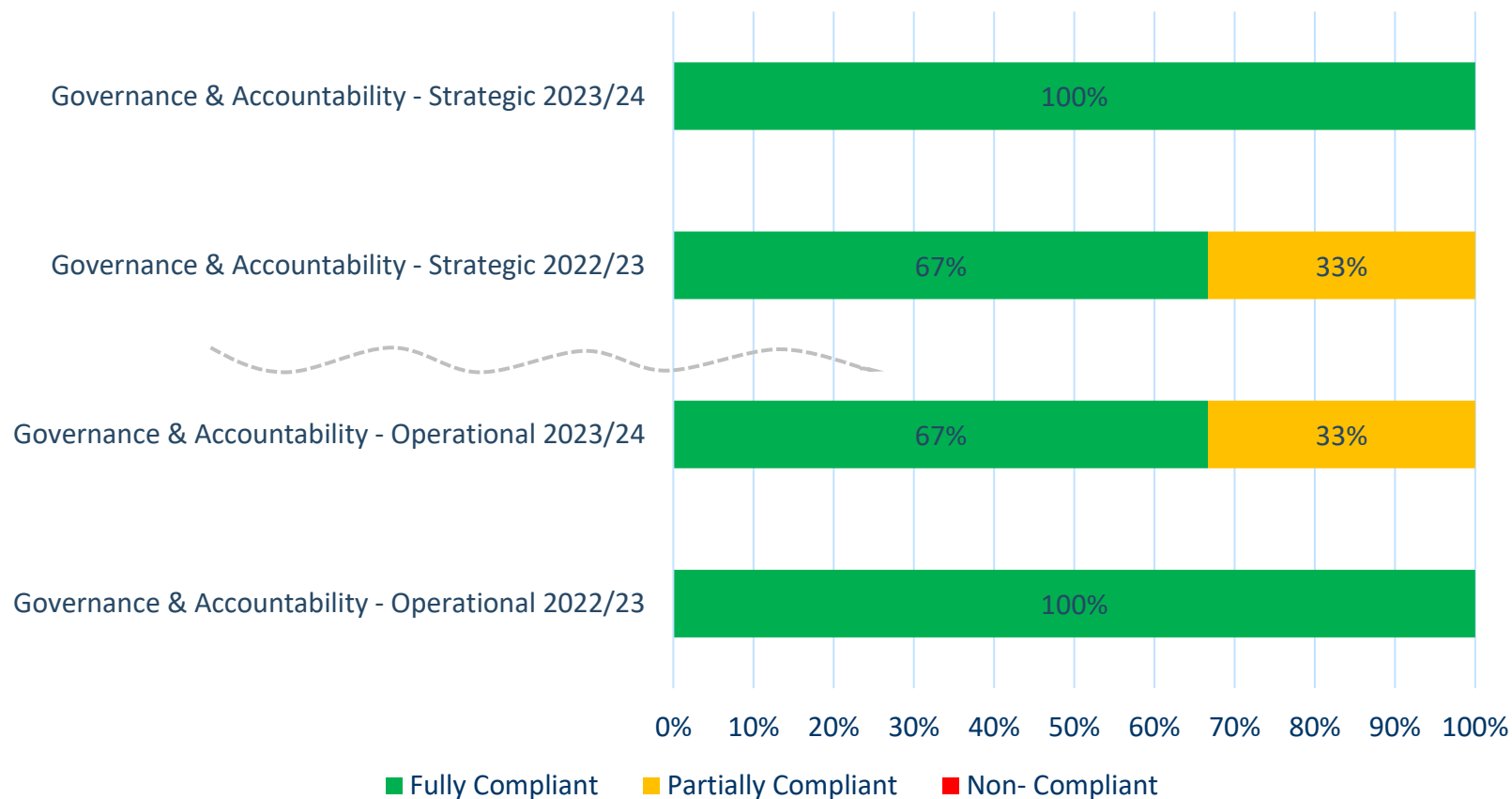
- Scoring against this theme has mostly **remained consistent**.
- Last year we assessed indicator EPO 1 *Where appropriate, the organisation participates effectively in Community Planning Partnerships and other joint working initiatives, working openly to agreed objectives, performance management and reporting mechanisms and integrating these into local planning mechanisms to deliver outcomes as N/A.*
- This year we have been able to include the community confidence action research project against this assessment so feel we are partially compliant.

Use of Resources



- The assessment against this theme demonstrates a **steady improvement**.
- The N/A is with regards indicator UoRS 6, obligations under State Aid rules.

Governance & Accountability



- From a strategic perspective we have demonstrated a **significant improvement** in scoring.
- However, from an operational perspective our **scoring has decreased**. The decrease in scoring is not due to reduction in our capability but reflects a stricter interpretation and higher standards expected by the SPA team.
- As part of our workshop SPA staff felt we could make improvement in two / out of six areas (related to a formalised continuous improvement process and processes for stakeholder feedback)