

AUDIT, RISK AND ASSURANCE COMMITTEE

16 September 2021

Minute of the Scottish Police Authority Audit, Risk and Assurance Committee held on Thursday 16 September 2021 via video-conference

Board Members Present: Jane Ryder (Committee Chair)
Grant Macrae (Committee Member)
Katharina Kasper (Committee Member)
Catriona Stewart (Committee Member)

In attendance: Police Scotland
David Page, Deputy Chief Officer
Assistant Chief Constable Alan Speirs
Assistant Chief Constable Kenny MacDonald
James Gray, Chief Financial Officer
Chief Superintendent Richard Thomas
Alasdair Corfield, Financial Controller
Fiona Miller, Enterprise Risk Manager
Jen Cassels, Energy Reduction Lead

Scottish Police Authority
Lynn Brown, Chief Executive Officer
Chris Brown, Deputy Chief Executive, Resources
John McNellis, Head of Finance, Audit and Risk
Graham Stickle, Audit and Risk Lead
Lauren MacLeod, Audit, Risk and Assurance Officer

Audit Scotland
Gillian Woolman, Audit Director
Pauline Gillen, Senior Audit Manager

Scott Moncrieff
Gary Devlin, Relationship Partner
Matthew Swann, Associate Director

HMICS
Charlie Fisher

SPA Secretariat
Karen Vallance, Governance Support Officer

1. WELCOME AND STANDING ITEMS

The Committee Chair opened the meeting and confirmed the video-conference contingency arrangements.

The Committee **RESOLVED** to:

- **NOTE** no Committee Member apologies;
- **NOTE** no declarations of interest;
- **ADOPT** the minute of the 15 July 2021 meeting;
- **NOTE** the action log and that there were no matters arising;
- **AGREE** that, in accordance with paragraph 20 of the SPA Standing Orders, the Committee would consider items 6-9 in private for the reasons set out on the agenda.

2. AUDIT AND IMPROVEMENT PROGRESS

2a. 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) summarised a number of key points as detailed in the paper, highlighting the cover paper was now prepared by SPA.

In discussion the following matters were raised:

- Members were informed that the procurement and tendering review will focus on the value for money aspect. Discussions are still taking place with management on when to commence work although it is anticipated to be completed by the end of the calendar year.

- Members heard discussions had taken place to establish if any reports can be brought forward and it was likely either four or five reports will be brought to the scheduled meeting in January 2022.
- Members sought clarity on steps put in place to avoid duplication with HMICS reporting. Gary Devlin (GDevlin) informed Members that, with SPA, meetings are held with HMICS to ensure duplication is avoided: however work on equality and diversity by HMICS had expanded which was the reason for the changes proposed, removing a separate IA report and including instead a report on procurement .

The Committee **RESOLVED** to:

- **NOTE** the report and **AGREE** the changes to the Internal Audit Plan.

2b. POLICE SCOTLAND AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER QUARTER 2

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. ACC Alan Speirs (ACCSpeirs) summarised a number of key points as detailed in the tracker and ACC Kenny MacDonald provided an overview of the custody appendix.

In discussion the following matters were raised:

- Members requested future tracker reports include a more comprehensive update on data analysis and benchmarking
- Members requested future reports are presented to split those recommendations in which Police Scotland have full control and those which have external dependencies.
- Members sought clarity on who is providing the final response to European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment (CPT) and heard that responses are fed back to Scottish Government first then forwarded to CPT.
- Members specifically explored the recent NPM report on custody alongside existing HMICS recommendations. The Chair noted a lot of recommendations achievable are through national custody reporting therefore it could be beneficial to look at custody recommendations at a future meeting. Members also heard that custody is a high risk area looked at annually by HMICS.

- Members were assured that custody readiness for COP26 has been discussed at the SPA Policing of COP26 Oversight Group. The Chair urged that any lessons learned from COP26 be reflected back into work against other recommendations.

The Committee **RESOLVED** to:

- **NOTE** the report.
- **AGREE** the following actions:

Future report do provide more comprehensive update on data analysis and benchmarking.

20210916-AUD-001

Future report to split those recommendations in which Police Scotland have full control and those which have external dependencies.

20210916-AUD-002

2c. SPA AUDIT AND IMPROVEMENT RECOMMENDATION TRACKER

Members considered the report which provided an update of current open recommendations from all audit and improvement activity. JMcNellis summarised a number of key points as detailed in the paper and highlighted that with regard to the website procurement, only the design part will be procured and Police Scotland internal ICT will complete the build work.

In discussion the following matters were raised:

- Lynn Brown (LBrown) referred to business plan priority 5.1 and informed Members the delay was to allow work to be carried out in more detail.
- Members questioned whether Police Scotland ICT had the capacity to take on work regarding the website redesign. LBrown advised that ICT have committed to carrying out the work, however SPA recognise the challenges and demands within the department, especially during COP26.

The Committee **RESOLVED** to:

- **NOTE** the report.

2d. HMICS THEMATIC REPORT ON SPA – CLOSURE REPORT

Members considered the report which provided an update on the progress made against the recommendations arising from the HMICS Thematic

Inspection of SPA. LBrown summarised a number of key points as detailed in the paper and highlighted that the aim was to provide evidence to HMICS to and discharge all recommendations by the end of the financial year. JMcNelis thanked HMICS colleagues for work undertaken.

In discussion the following matters were raised:

- The Chair congratulated staff who had contributed to closing off so many recommendations.
- Members felt it helpful to have information provided that clearly showed whether there were any dependencies.

The Committee **RESOLVED** to:

- **NOTE** the report.

3. INTERNAL AUDIT REPORTS

Members considered two new internal audit reports on Environmental Impact and Legal Claims Payment. JMcNellis introduced the reports and GDevlin highlighted a number of key points as detailed in in each audit report.

In discussion the following matters were raised:

- Members noted the National Audit Office report on climate change had been published which included recommendations for Audit and Assurance Committees to which the Audit, Risk and Assurance Committee should be mindful of.
- Members acknowledged the Legal Claims Payment Report would be of acute interest to the Legal Committee who would follow progress.
- Members noted that record keeping was also highlighted within the Audit Scotland Audit Report.
- Regarding the legal claims payment report, ACCSpeirs agreed it was a timely report and Police Scotland recognised the observations and will continue to work towards addressing recommendations and to take organisational learning from it.

The Committee **RESOLVED** to:

- **NOTE** the report.

4. ASSURANCE MAPPING

Members considered the paper which provided detail of the Authority's strategic assurance map and plans to further develop an annual integrated assurance statement bringing together the outcomes from all assurance providers. JMcNellis highlighted a number of key points as detailed in the paper, and thanked Azets and HMICS for feedback provided on the draft.

In discussion the following matters were raised:

- Members congratulated SPA on the work undertaken and welcomed the three lenses.
- Members requested future reports include timelines to reach the target risk score. JMcNellis explained that the risk paper would include that information but it could also be added to the assurance mapping document.
- Members were assured that work will continue to ensure consistency between Police Scotland and SPA on definitions.
- Gillian Woolman noted it was a very readable document and welcomed the inclusion of local authorities within the primary external assurance. The approach was also commended by internal auditors as at the leading edge of public bodies approach to assurance

The Committee **RESOLVED** to:

- **NOTE** the report and agree the proposals.

5. AUDIT, RISK AND ASSURANCE COMMITTEE WORK PLAN

The Committee Chair referred attendees to the work plan, noting the business scheduled for the next 12 months. The Chair advised a development day was scheduled to be held in October.

The Committee **RESOLVED** to:

- **NOTE** the report.

end