

OFFICIAL



## Audit, Risk and Assurance Committee Workplan

MONTH		AUG '23	SEP '23	OCT '23	NOV '23	DEC '23	JAN '24	FEB '24	MAR '24	APR '24	MAY '24	JUN '24	JUL '24
<b>SPA Audit, Risk and Assurance Committee Date</b>		2nd	13 <sup>th</sup>	No mtg	7th	No mtg	No mtg	6th	No mtg	No mtg	tbc	No mtg	No mtg
<b>Quarterly Reporting Period</b>		Q1			Q2			Q3			Q4		
<b>All Meetings Standing Items</b>	<ul style="list-style-type: none"> <li>Minute/ Action Log from Previous Meeting</li> <li>Internal Audit Update</li> <li>Improvement Tracker (SPA and PS)</li> <li>Change Portfolio Update</li> <li>Risk Management</li> <li>Workplan Review</li> </ul>	✓			✓			✓			✓		
<b>Internal Audit Reports</b>	Annual Internal Audit Report										✓		
	Core Financial Systems	✓											
	Decision making processes (governance)				✓								
	Electronic Data Retention				✓								
	Ill health retirements and injury				✓								
	Biometrics				✓								
	Budget Setting Prioritisation							✓					
	New Legislation							✓					
	Review of ICT General Controls							✓					
	Best Value Readiness										✓		
Grievance Process										✓			

OFFICIAL

**OFFICIAL**

	Middle Office Restructure Project											✓		
<b>Bi-Annual Reports</b>	SPA Information Management				✓							✓		
	PS Information Management				✓							✓		
	Cyber security update				✓							✓		
	Police Scotland Best Value	✓							✓					
	Police Scotland DESC update	✓							✓					
<b>Annual Cyclical Items</b>	Annual Internal Audit Plan and future years audit plan								✓					
	Annual External Audit Plan								✓					
	Draft Annual Report and Accounts	✓	✓											
	Annual Data Loss, Fraud and Theft Report	✓												
	Whistleblowing Annual Report SPA/PS	✓												
	Annual Review of Terms of Reference													
	HMICS Scrutiny Plan	✓										✓		
	Evaluation of Committee Effectiveness											✓		
	Annual External Audit Report		✓											
	Integrated Assurance Report											✓		
	ARAC Annual Report											✓		
	SPA Year End Performance Assessment											✓		
	Information Management Year End Review											✓		
SPA Best Value	✓													
<b>Two Yearly</b>	National Fraud Initiative	✓												
<b>Ad Hoc</b>	SPA Best Value – Interim update					✓								

**OFFICIAL**