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## Audit, Risk and Assurance Committee Rolling Action Log

| Action No                       | Action   | Action Owner                         | Status      | Expected Date of Completion | Actual Date of Closure | Update/Comments   |
|---------------------------------|--|--------------------------------------|-------------|-----------------------------|------------------------|---|
| <b>MEETING HELD 05 MAY 2022</b> |  |                                      |             |                             |                        |   |
| <b>20220505<br/>-AUD-001</b>    | <b>Violence Against Women and Girls Strategy:</b> Noting that the strategy is due for approval by end of Quarter 1, David Page to ensure the strategy presents the new and improved approach as committed to at the ARAC on 18 March | Deputy Chief Officer<br>(David Page) | <b>OPEN</b> | 14.07.22                    |                        | <b>22.06.22</b> - The timeline for the VAWG strategy development has moved out to Q2-3 to enable extensive engagement with survivors, key stakeholders and partners. The strategy is being developed at present in accordance with the agreed arrangements for engagement with the SPA. A high level implementation plan is being developed alongside the strategy. A Police Scotland, SPA and Cosla seminar to engage on the strategy is scheduled in August 2022.<br><br><b>Propose ongoing</b> |

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| <b>20220505</b><br><b>-AUD-002</b> | <b>Health and Safety Internal Audit Report:</b> Consideration to be given on whether action deadlines within report can be accelerated, with outcome reported to the Committee. | ACC Speirs                                      | <b>OPEN</b> | 14.07.22                        |                        | <b>09/06/2022</b> - Health and Safety continue to aspire to complete all actions prior to expiration of deadlines however, interdependencies with other boards, departments and associated governance processes also affect completion timescales.<br><br><b>Propose to close</b> |
| <b>MEETING HELD 18 MARCH 2022</b>  |   |   |             |                                 |                        |   |
| <b>20220318</b><br><b>-AUD-001</b> | <b>Strategic Planning Internal Audit Report:</b> Management actions to be reworded within objective 2 and 4.  | Director of Strategy and Analysis (Tom McMahon) | <b>OPEN</b> | <del>04.05.22</del><br>01.06.22 |                        | <b>10.06.22</b> – objectives 2 & 4 have been reworded and circulated to Members.<br><b>Propose to close.</b>  |

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| <b>20220318<br/>-AUD-002</b> | <b>Strategic Planning Internal Audit Report:</b> Interim Report to be brought to September Committee detailing progress, in addition to IA progress report. | Director of Strategy and Analysis (Tom McMahon) | <b>OPEN</b> | 15.09.22                    |                        | <b>Ongoing</b>  |

**MEETING HELD 20 JANUARY 2022**

|  |   |  |                    |                              |  |
|--|---|--|--------------------|------------------------------|--|
| <p><b>20220120</b><br/><b>-AUD-001</b></p> | <p><b>Overtime and Allowances</b><br/><b>Internal Audit Report:</b> Detail to be provided on consideration of alternative processes put in place for those areas which do not have a business unit (control objective no.1)</p> | <p>Deputy Chief Officer<br/>(David Page)</p> | <p><b>OPEN</b></p> | <p>04/05/22<br/>01.06.22</p> | <p><b>01.03.22</b> - Discussions with the Transformation Audit Manager on this matter are currently ongoing, with the intention of seeking further guidance on how best to satisfy the requirements of the action from the P&amp;D SSMT.</p> <p><b>05.05.22:</b> Although not all areas have a Business Support Unit, the majority of (or all) operational divisions do. Where we do not have Business Support Units it is because there is no demand due to the low number of claims and divisional transactions. Where this affects overtime and allowance claims, the majority of claims will be in operational areas. It is important to note that where a claim is made with a financial value this always requires a second level sign off to be provided which is proportionate to the risk. Where this is not performed by a Business Support Unit there are other arrangements in place but they differ between departments. The focus is on ensuring claimants and supervisors have easy access to clear guidance to ensure that claims are made and approved in accordance with force policy e.g. Policy Hub and the Police Handbook. Our focus remains</p> |
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|  |  |                                       |                    |                              |                        | <p>on doing things right first time, rather than paying staff to check. It is therefore neither possible nor necessary for alternative processes to be put in place for areas without business units; processes already exist, but they necessarily vary by business area.</p> <p><b>Propose to close</b></p>                     |
| <p><b>20220120</b><br/><b>-AUD-002</b></p> | <p><b>Estates Management Internal Audit Report:</b> Diagram to be provided detailing Police Scotland’s internal governance structures and estates transformation governance structure showing where estates fits into the overall structure.</p> | <p>Head of Estates (Phil Collard)</p> | <p><b>OPEN</b></p> | <p>04/05/22<br/>01.06.22</p> |                        | <p><b>08.03.22</b> - Estates are currently working on producing our existing governance structures into one document and this will be discussed with our colleagues within Finance for reviewing and then onto the committee for noting.</p> <p><b>06.07.22</b> – Diagram provided to Members.</p> <p><b>Propose to close</b></p> |