



Meeting	Audit, Risk and Assurance Committee
Date	02 August 2023
Location	By video conference
Title of Paper	Internal Audit Update
Presented By	John McNellis, Head of Finance, Audit and Risk Claire Robertson, BDO - Risk and Advisory Services Director
Recommendation to Members	For Discussion
Appendix Attached	Appendix A – Internal Audit Progress Update Appendix B – Management Action Follow Up

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with BDO’s Internal Audit Progress report. This includes review conclusions on Core Finance System audit and Q1 Follow Up review results.

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 This Internal Audit progress report provides an update on the conclusions on audit work completed between April 2023 to July 2023.

2 FURTHER DETAIL ON THE REPORT TOPIC

Internal Audit Progress Report (Appendix A)

- 2.1 The Internal Audit Progress report, shown at Appendix A, provides a detailed progress update on the annual IA plan for 2023/2024.
- 2.2 The plan includes eleven assignments, excluding the quarterly follow ups, of which two were planned to be reported to the August 2023 ARAC. The remainder of the audits are scheduled to be reported to ARAC throughout the rest of the year.
- 2.3 Of the two audits (Core Finance System and Decision Making Processes) that were planned to be submitted, the Core Finance System audit has been completed and the final IA report is Presented to this meeting. The Decision Making Processes audit remains in draft, pending finalisation of the findings with Police Scotland management. Management has requested a further discussion session with BDO, which is being scheduled, to finalise the findings and have requested to report the audit results to the next scheduled ARAC (November 2023).
- 2.4 Internal Audits KPI's are outlined in the report. All KPI's are shown as "green" apart the two KPIs related to Decision Making audit report finalisation. This is due to additional meeting being requested by Police Scotland to consider the Decision Making Processes audit findings beyond the standard KPI time.

Management Action Follow-up (Appendix B)

- 2.5 Appendix B summarises the progress made in implementing previously agreed internal audit actions. Internal audit validate the closure of actions with targeted timeline in Q1 2023.

2.6 The total number of open actions has moved as follows:

Actions	Number of actions:
Previously open	58
Add New	8
Less Closed	(9)
Remaining Open	57

2.7 This is the first time BDO as the new Internal Auditor has validated the implementation of recommendations. All recommendations were raised by the previous auditors using their rating methodology, which is included in the Internal Audit Progress Report Page 17.

2.8 Of the 19 recommendations expected to be completed, 10 have not yet been fully implemented by Q1 2023; 4 of these recommendation were rated as 'High'. Further details is provided of the four 'High' findings:

- Two recommendations relate to Benefits Realisation. BDO could not test to validate that the recommendations have been completed. There are no projects in the pipeline that will allow Police Scotland to demonstrate that the revised process is working effectively.
- The remaining two 'High' findings are related to Health & Safety and the DESC Readiness Review. Both findings are in the process of being implemented.

3 FINANCIAL IMPLICATIONS

3.1 There are no financial implications in this report. The cost associated with the delivery of internal audit, in line with the plan and contract, is included in the SPA budget for 2023/24.

3.2 BDO has provided audit days incurred to date in the IA progress report for ARAC visibility.

4 PERSONNEL IMPLICATIONS

4.1 There are no personnel implications in this report.

5 LEGAL IMPLICATIONS

5.1 There are no legal implications in this report.

6 REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications in this report.

7 SOCIAL IMPLICATIONS

7.1 There are no social implications in this report.

8 COMMUNITY IMPACT

8.1 There are no community implications in this report.

9 EQUALITIES IMPLICATIONS

9.1 There are no equality implications in this report.

10 ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications in this report.

RECOMMENDATIONS

Members are invited to note the update provided.

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SCOTTISH POLICE AUTHORITY

Internal Audit Progress Report to the Audit Risk and Assurance Committee

August 2023



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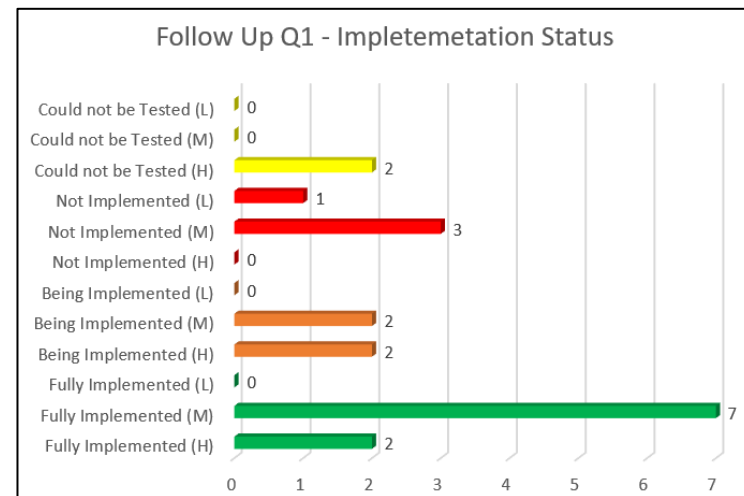
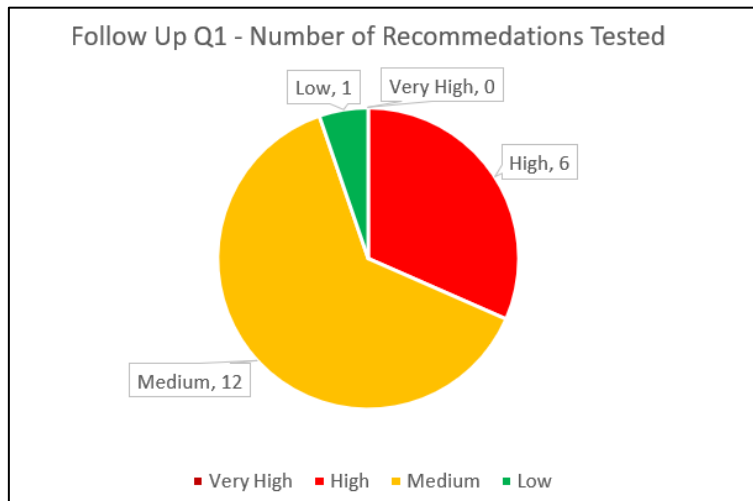
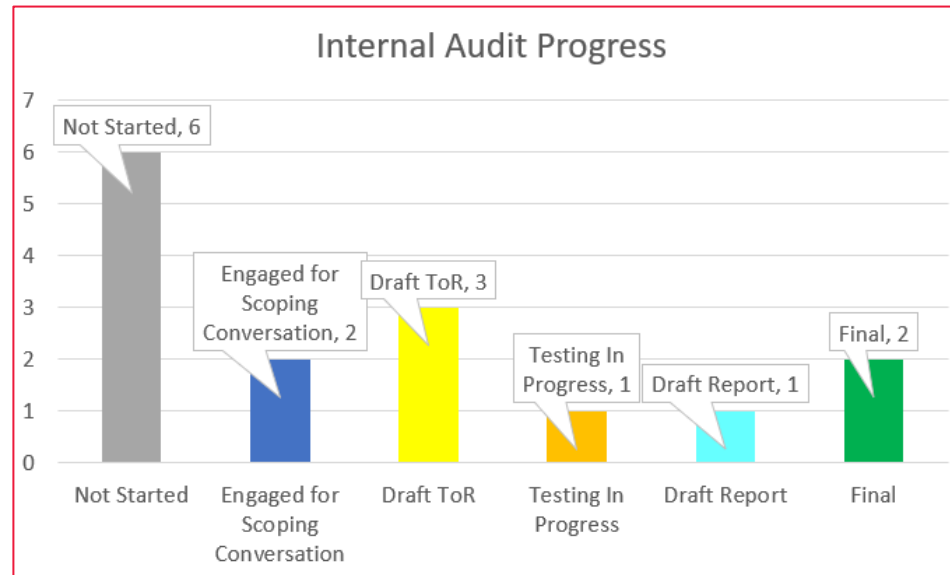
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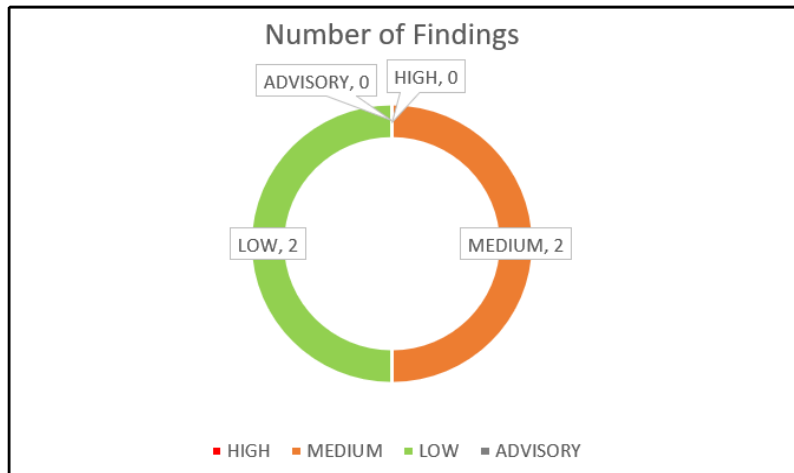
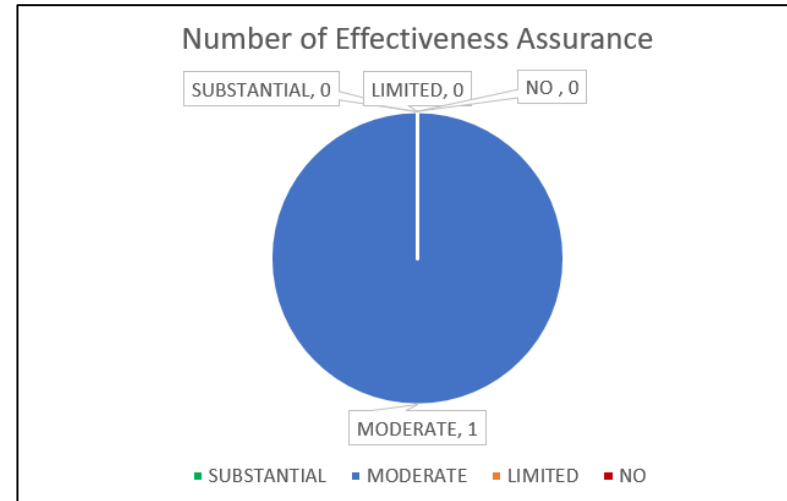
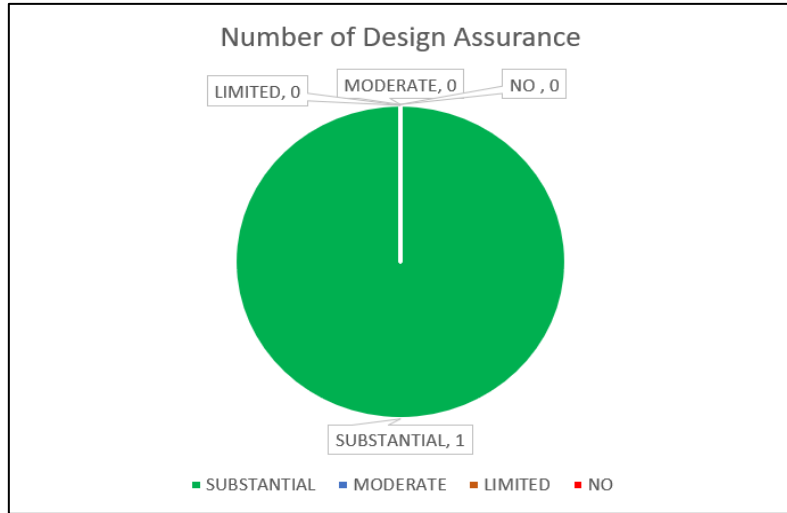
TABLE OF CONTENTS

Section	Page
1 Executive Summary	3
2 Progress Against the Internal Audit Plan	6
3 Audit Review Results.....	7
4 Internal Audit Plan Update.....	9
5 Follow Up Review	10
6 Internal Audit Performance KPIs	12
Appendix I Definitions	16

CORE INTERNAL AUDIT TEAM	
Claire Robertson	Head of Internal Audit
Lucy Zhang	Senior Manager
Kara Flannigan	Manager

1 Executive Summary





HEADLINES

The internal audit plan is being delivered broadly to the planned timeline. In the August 2023 ARAC, we have included the audit results for The Core Financial Systems - General Financial Controls work, and a Follow Up report for Q1 (April to June 2023). The Decision Making Processes - Governance review remains at draft report stage awaiting agreement of findings and management responses with senior management. All three audits scheduled to be reported in November 2023 ARAC are in either draft term of reference or testing stage. Further information on progress is set out in Section 2.

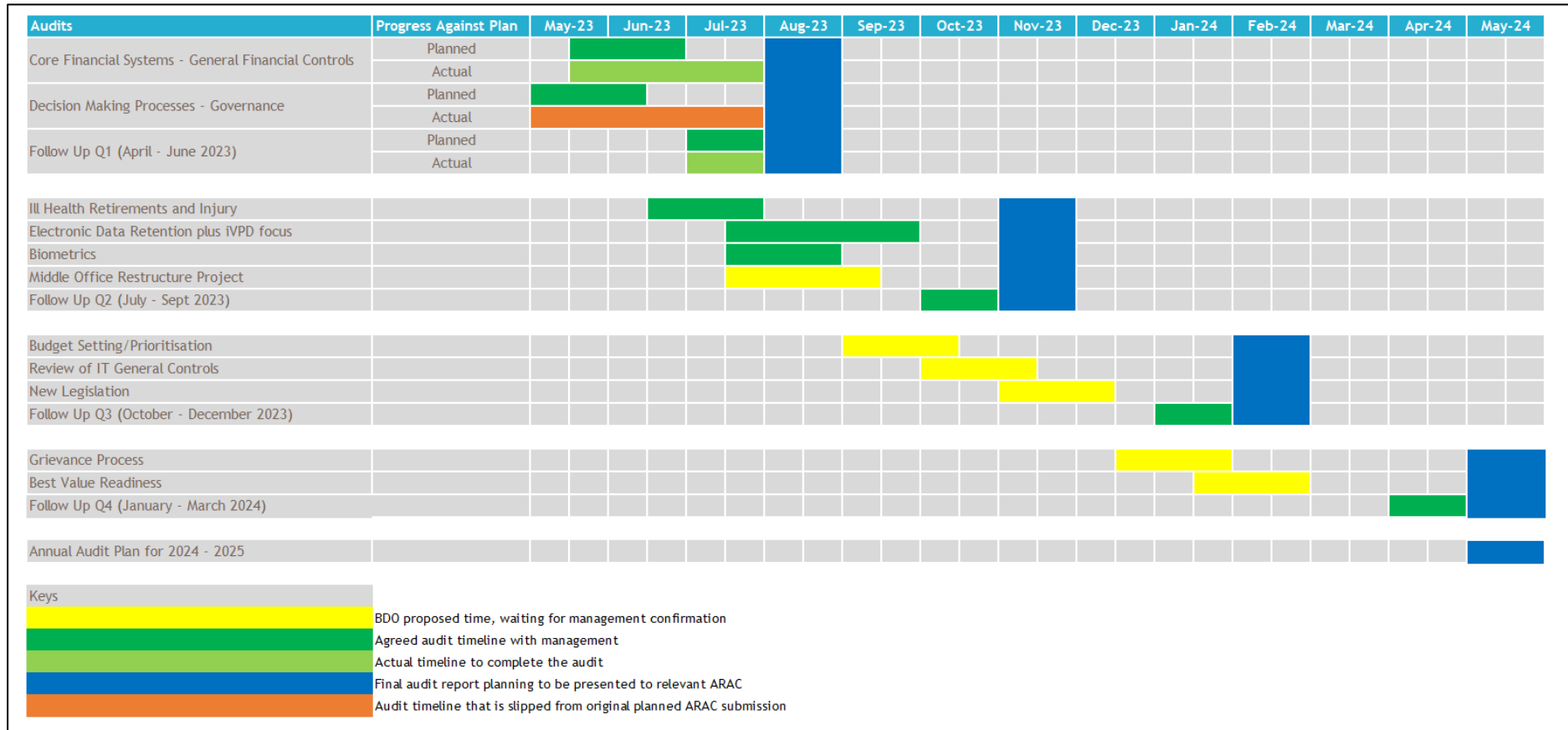
The Core Financial Systems audit concluded with Substantial assurance for design and Moderate assurance for operational effectiveness of controls. We believe the audit result indicated a sound system of internal control designed to achieve system objectives, with a small number of exceptions found in testing of the procedures and controls. The audit has two Medium rated and two Low rated findings. No High rated recommendations were raised. As part of this review, we run detailed data analytics over the supplier data using our data specialists expertise. This provides great insight into the full set of supplier data and transactions. Audit results are included in Section 3 and the report is included as part of August ARAC submission. Reporting definitions for our audits are included in Appendix I.

We have kept the internal audit plan under review and are satisfied that it continues to address the needs of the organisation. The internal audit plan is set out in Section 4.

We have followed up 19 recommendations (6 High ratings, 12 Medium ratings and 1 Low ratings) identified by the previous Internal Auditor for the quarter between April to June 2023. The Follow up indicated that management have fully implemented 9 (47%) of the recommendations, and 4 (21%) are partially implemented. For the 4 (21%) recommendations that are not implemented and 2 (11%) that could not be tested, 2 of those recommendations are rated High. Follow up details are set out in Section 4 and the reports are included as appendices. Azets' recommendation rating definitions are included in Appendix I.

In Section 6, we have set out our performance so far against KPIs communicated with ARAC in June 2023. We believe all the KPIs are on track to be achieved for the year based on our performance to date. The limited availabilities of key personnels' dairies is continuing to be a challenging factor, causing some drag on the agreed timeline.

2 Progress Against the Internal Audit Plan



3 Audit Review Results

We note the following from the internal audit activity in the period (April 2023 to July 2023):

Reviews Completed Since the Previous Meeting of the Audit Committee.		Number of Findings and Agreed Management Actions								Overall Report Conclusion	
		High	Actions	Medium	Actions	Low	Actions	Advisory	Actions	Design	Operational Effectiveness
1	Core Financial Systems - General Financial Controls	-	-	2	5	2	3	-	-	Substantial	Moderate
Total(s)		-	-	2	5	2	3	-	-		

SIGNIFICANT MATTERS ARISING

There are no High rated findings in the Core Financial Systems audit.

CONCLUSIONS

Q1 2023 Audits

As a result of our audit of core financial controls, we are able to provide substantial assurance over the design and moderate assurance over the operational effectiveness of the Scottish Police Authority's arrangements in place in relation to Core Financial Controls. As part of our work, we have identified 4 findings, 2 of these were assessed as medium risk and the remaining 2 were assessed as low risk. We also made observations around several limitations to current systems, resulting in manual input requirements, and noted that SPA have plans to review these systems in the next 3 to 4 years as part of a larger transformation project.

4 Internal Audit Plan Update

There are no such proposed changes noted for the August 2023 ARAC.

Audits	Status
Core Financial Systems - General Financial Controls	Final
Decision Making Processes - Governance	Draft Report
Ill Health Retirements and Injury	Testing In Progress
Electronic Data Retention plus iVPD focus	Draft Terms of Reference
Biometrics	Draft Terms of Reference
Budget Setting/Prioritisation	Engaged for Scoping Conversation
Review of IT General Controls	Not Started
New Legislation	Not Started
Grievance Process	Engaged for Scoping Conversation
Best Value Readiness	Not Started
Middle Office Restructure Project	Draft Terms of Reference
Follow Up Q1 (April - June 2023)	Final
Follow Up Q2 (July - Sept 2023)	Not Started
Follow Up Q3 (October - December 2023)	Not Started
Follow Up Q4 (January - March 2024)	Not Started

5 Follow Up Review

The table below sets out the agreed actions due for implementation in Q1 2023. Please note the recommendations are from Azets review, the risk rating methodology is different from BDO's. We have included Azets risk rating definitions in the Appendix 1 for your reference:

STATUS OF RECOMMENDATIONS AT JULY 2023					
Audit Area	STATUS AT JULY 2023				
	Fully implemented	Being implemented	Not implemented	Could not be tested	Total
Recommendations					
Benefits Realisation and Efficiency Target	-	-	-	2 (H)	2
Health and Safety	-	1 (H)	-	-	1
Vetting	1 (H)	1 (M)	-	-	2
Cyber Security	1 (M)	-	-	-	1
Staff Absence and Modified Duties	4 (M)	-	-	-	4
DESC Readiness Review	2 (H,M)	2 (H,M)	4 (3M,1L)	-	8
Business Continuity Planning	1 (M)	-	-	-	1
TOTAL	9	4	4	2	19

Conclusion

Follow Up Q1 2023

We found that of the 19 recommendations followed up in July 2023:

- 9 (47%) are fully implemented
- 4 (21%) remain in the process of being implemented
- 4 (21%) are not yet implemented.
- 2 (11%) could not be tested

The results above highlight that Management have made some progress in completing the recommendations. Further work is needed by management to ensure Internal Audit recommendations are completed on time to strengthen the overall internal control framework across the organisation, as well as ensure the lack of remediation does not have an impact on the organisation's corporate risks.

The 2 High findings related to Benefits Realisations, BDO could not test to validate as in both cases Police Scotland notes that the recommendations have been completed, however, there are no projects in the pipeline that will allow them to demonstrate that the revised process is working effectively.

6 Internal Audit Performance KPIs

We have included a summary of our performance against our communicated KPIs:

Performance KPIs	Status	Notes
Internal Audit Efficiency		
<ul style="list-style-type: none"> In-scope audits are completed to their planned ARACs. 	Partially Achieved for Q1 Audits	Please refer to the details below.
<ul style="list-style-type: none"> All in-scope audits for FY2023/2024 are completed by 31 March 2024 with scheduled Q4 audits being in draft report stage. 	On-track	
<ul style="list-style-type: none"> Annual Internal Audit report/opinion is presented to the May 2024 ARAC. 	On-track	In-Progress with BDO.
Internal Audit Quality		
<ul style="list-style-type: none"> All recommendations made to each audit are discussed with the management. Agreed recommendations are logged into the system for following up. 	On-track for August 2023 ARAC	
<ul style="list-style-type: none"> All audits are led and reviewed by qualified staff, with audits required to be involved with SMEs from other teams. 	On-track	Please refer to the details below.
<ul style="list-style-type: none"> Customer Satisfaction survey results 	Not yet started	
Internal Audit Engagement		
<ul style="list-style-type: none"> Regular liaison meetings with SPA/PS Audit & Risk teams; with PS management; and with HIMCS and external auditor. 	On-track	Monthly liaison meetings with SPA/PS and with PS management are in place. To be engaged with HIMCS and external auditor.
<ul style="list-style-type: none"> Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date. 	Achieved for Q1 Audits	Please refer to the details below.
<ul style="list-style-type: none"> Internal audit issues draft audit report within 10 working days of closing meeting. 	Partially Achieved for Q1 Audits	Please refer to the details below.
<ul style="list-style-type: none"> Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed. 	Achieved for Q1 Audits	Please refer to the details below.
Internal Audit Quality		
<ul style="list-style-type: none"> Actual vs Budgeted days of audits are provided to ARAC. 	On-track	Please refer to the details below.

Detail KPIs status are included below.

Internal Audit Quality

We have provided insight of how we have and how we are planning to use SMEs in different audits.

Audits	SME Used?	SME Usage
Core Financial Systems - General Financial Controls	Yes - Data Analytic SME	15% of the audit time
Decision Making Processes - Governance	No	n/a
Ill Health Retirements and Injury	No	n/a
Electronic Data Retention plus iVPD focus	Planned - Digital SME	To be reported
Biometrics	Yes - Data Privacy SME	To be reported
Budget Setting/Prioritisation	To be determined	n/a
Review of IT General Controls	To be determined	n/a
New Legislation	To be determined	n/a
Grievance Process	To be determined	n/a
Best Value Readiness	To be determined	n/a
Middle Office Restructure Project	Planned - Business Transformation SME	To be reported

Internal Audit Engagement

Audits	ToR KPI	Draft Audit Report KPI	Finalised Audit Report KPI	In-scope audits are completed to their planned ARACs.
Core Financial Systems - General Financial Controls	Achieved - ToR was issued 20 th April 2023, fieldwork start date was 30 th May 2023.	Partially Achieved - Closing meeting on 20 th June 2023, outstanding evidence to finalising testing was submitted by PS on 07 th July 2023, draft report issued on 18 th July 2023.	Achieved - Management response received on 24 th July 2023. The Final report issued on 25 th July 2023.	Achieved - Submitted to August ARAC Meeting as planned.
Decision Making Processes - Governance	Achieved - ToR was issued 22 nd March 2023, audit due for commencement 2 nd May 2023.	Partially Achieved - Initial closing meeting on 28 th June 2023, a follow-up closing meeting was requested by PS audit sponsors on 4 th July 2023, draft report issued on 14 th July 2023.	To be confirmed - Following on the draft report issued, management is looking for further discussion with BDO to agree the findings as per the draft report.	Delayed - Management confirmed the submission of the report for November 2023 ARAC.

Internal Audit Finance

<u>FY 2023/24</u>	<u>ARAC Approved Audit Days</u>	<u>Days Spent as at 14/07/2023</u>	<u>Days Left for the Year</u>
<u>Audit, Risk and Assurance Committee, liaison and reporting</u>			
Audit & Risk Committee planning and attendance	20	4	16
Monthly liaison meetings	18	3	15
Reporting, ad-hoc meetings and other liaison	6	3	3
Liaison with external audit and HMICS	4	-	4
Audit needs analysis - strategic and operation IA planning	10	1	9
Annual internal audit report	2	-	2
Contingency	15	-	15
Follow up	20	5	15
<i>Contract Management (on-off)</i>	0	2	(2)
<u>Audits</u>			
Core Financial Systems - General Financial Controls	30	30	-
Decision Making processes - Governance	30	30	-
Ill Health Retirements and Injury	35	12	23
Electronic Data Retention plus iVPD focus	50	2	48
Biometrics	35	5	30
Budget Setting / Prioritisation	40	0	40
Review of IT general controls	50	-	50
New Legislation	40	-	40
Grievance Process	30	1	29
Best Value Readiness	25	0	25
Project review - Middle office restructure project	40	2	38
Total Days	500	100	400

Appendix I

Definitions - BDO (Audit Findings from April 2023 onwards)


LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
MODERATE	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
LIMITED	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
NO	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
MEDIUM	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

Definitions - Azets (Audit Findings prior to April 2023)

Management action grades

4	•Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	•High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	•Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	•Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.




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POLICE SCOTLAND

INTERNAL AUDIT REPORT

Q1 FOLLOW UP OF PRIOR RECOMMENDATIONS

JULY 2023

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CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>STATUS OF RECOMMENDATIONS</u>	5
3. <u>APPENDIX I - DEFINITIONS</u>	26
4. <u>APPENDIX II - COLLEAGUES INTERVIEWED</u>	27

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The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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FOR INFORMATION	Audit, Risk & Assurance Committee Members

REPORT STATUS

LEAD AUDITOR(S):	Mark Reynolds
DATES WORK PERFORMED:	30 June - 12 July 2023
DRAFT REPORT ISSUED:	12 July 2023
FINAL REPORT ISSUED:	19 July 2023



EXECUTIVE SUMMARY

BACKGROUND

As part of the provision of continual assurance over the design, effectiveness of controls and closure on control gaps, we have undertaken a review to assess the degree of implementation of the recommendations made in prior years in accordance with the Annual Internal Audit Plan. If recommendations are not implemented on a timely basis, weaknesses identified through internal audits in control, risk management and governance activities will remain in place. Furthermore, a reluctance or inability to implement recommendations reflects poorly on management's commitment towards maintaining a robust internal control and governance environment. Therefore, confirmation of the implementation status of recommendations is a key determinant of our annual opinion over your governance, risk, and internal control framework.

SCOPE

In accordance with the 2023-24 Internal Audit Plan, we have considered the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 30th June 2023 (Q1). This resulted in a total of 19 recommendations to be followed up.

The recommendations relate to seven audit areas, as shown in the table opposite. This includes two recommendations that were not yet due for implementation, however, supporting evidence was provided. While our follow up in this instance was completed on medium and high recommendations and a sample of others, going forward, we will follow up all recommendations falling due within the period.

METHODOLOGY

We understand the previous follow up approach in place focussed on findings with significance ratings of high or very high. During our testing we followed up on all medium and high recommendations, as well as a sample of other recommendation which had a target completion date of on or before 30 June 2023 (Q1). We also reviewed two recommendations that were not yet due for implementation but for which supporting evidence was provided. Going forward, our approach will be to follow up all recommendations falling due within the period.

Management's Internal Audit recommendation progress was reviewed to establish the degree of implementation achieved. Where it was confirmed that the recommendation had been implemented, evidence was sought, and testing was undertaken to verify the ongoing operation of the recommended controls.

Where Management's response in the Internal Audit report differed from the original recommendation, we tested the agreed management actions.

OUTSTANDING RECOMMENDATIONS FOLLOWED UP (AS RAISED BY PREVIOUS INTERNAL AUDITORS)





YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS TO BE FOLLOWED UP				
		VERY HIGH	HIGH	MEDIUM	LOW	TOTAL
2020/21	Benefits Realisation and Efficiency Target	-	2	-	-	2
2021/22	Health and Safety	-	1	-	-	1
2022/23	Vetting	-	1	1	-	2
2022/23	Cyber Security	-	-	1	-	1
2022/23	Staff Absence and Modified Duties	-	-	4	-	4
2022/23	DESC Readiness Review	-	2	5	1	8
2022/23	Business Continuity Planning	-	-	1	-	1
TOTAL		-	6	12	1	19



EXECUTIVE SUMMARY

STATUS OF RECOMMENDATIONS AT JULY 2023

The table below outlines the implementation status of the recommendations followed up:

Audit Area	STATUS AT JULY 2023				Total
	 Fully implemented	 Being implemented	 Not implemented	 Could not be tested	
Recommendations from 2020/21 - 2022/23					
Benefits Realisation and Efficiency Target	-	-	-	2	2
Health and Safety	-	1	-	-	1
Vetting	1	1	-	-	2
Cyber Security	1	-	-	-	1
Staff Absence and Modified Duties	4	-	-	-	4
DESC Readiness Review	2	2	4	-	8
Business Continuity Planning	1	-	-	-	1
TOTAL	9	4	4	2	19

CONCLUSION

We found that of the 19 recommendations followed up in July 2023:


- 9 (47%) are fully implemented
- 4 (21%) remain in the process of being implemented
- 4 (21%) are not yet implemented.
- 2 (11%) could not be tested

The results above highlight that Management have made **some progress** in completing the recommendations. Further work is needed by management to ensure Internal Audit recommendations are completed on time to strengthen the overall internal control framework across the organisation, as well as ensure the lack of remediation does not have an impact on the organisation's corporate risks.

STATUS OF RECOMMENDATIONS




RECOMMENDATION STATUS

BENEFITS REALISATION AND EFFICIENCY TARGET - 3.2 Performance Impact of Realised Benefits			TYPE
<p>When benefits are outlined within business cases these are typically forecast in terms of pure time released (FTE), which is translated into a financial cost to support affordability and cost/benefit analysis. Due to the decision not to reduce officer numbers, it is assumed that all FTE savings are allocated either towards achieving greater coverage within the existing business area or towards other tasks and so there could be a corresponding improvement in performance seen in response.</p> <p>Police Scotland however does not currently relate planned efficiency savings and the subsequent re-allocation of resources to the likely impact on other operational measures or outputs. As such, the organisation does not forecast, or set, success criteria in terms of the impact of FTE releases on organisational performance. This means that it is not possible to analyse movement in relevant performance metrics to further substantiate productivity gains, or show that the release of FTE is having a positive impact in terms of performance or efficiency.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that the organisation is not able to express the impact of realised FTE in terms of organisational performance and as a consequence is unable to clearly evidence that expected benefits have been achieved or make coherent decisions around the application of resource towards particular activities or objectives.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We have previously raised recommendations in our 2019/20 review Demand and Productivity that relate to the development of measures of demand and capacity and the implementation of the Resource Allocation Model, which we understand will provide a greater ability to view organisational performance from a productivity and efficiency perspective.</p> <p>In the interim we recommend Police Scotland convert forecast or realised FTE benefits into a clearly articulated performance impact expressed in terms of operational performance metrics. Pending the review and implementation of the Resource Allocation Model, we recognise that there are limitations to the data available to support this, however potential approaches include:</p> <ul style="list-style-type: none"> Updating Benefit Profiles for benefits which release FTE such that they include a summary of expected impacts to relevant performance metrics and monitoring these in conjunction with benefits data collated by the Project Teams; <p>or</p>	Head of Portfolio Management	<p>As we enhance our core data capability and until the Resource Allocation Model (RAM) has been reviewed and implemented, there are limitations to the data currently available, however, Police Scotland will endeavour to convert forecast or realised FTE benefits into a clearly articulated performance impact, expressed in terms of operational performance. We will consider potential approaches, such as:</p> <ul style="list-style-type: none"> Updating Benefit Profiles for benefits which release FTE such that they include a summary of expected impacts to relevant performance metrics and monitoring these in conjunction with benefits data collated by the Project Teams; <p>or</p>	17/03/2023





RECOMMENDATION STATUS

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<ul style="list-style-type: none"> Analysing divisional or organisational performance metrics against volumes of measured capacity or efficiency created in those areas to identify trends. 	Head of Portfolio Management	<ul style="list-style-type: none"> Analysing divisional or organisational performance metrics against volumes of measured capacity or efficiency created in those areas to identify trends. <p>The PMO will work collaboratively with the Analysis and Performance Unit (APU) to define the performance impact that can be reported on within operational performance metrics. These will be reported as part of the Police Scotland Performance Framework.</p>	17/03/2023
BDO UPDATE JULY 2023			STATUS
There is a new process in place, but no live projects have been performed to demonstrate its effectiveness.			COULD NOT BE TESTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
We have a process in place but no live projects to demonstrate the effectiveness. We would welcome a meeting with BDO on how to progress.		Head of Portfolio Management	30/09/2023



RECOMMENDATION STATUS

BENEFITS REALISATION AND EFFICIENCY TARGET - 5.1 Organisational Performance Reporting			TYPE
<p>At present, as noted under MAP 3.1, there is no link between expected or realised benefits and their impact on performance.</p> <p>Performance reporting, both at the divisional and governance level, does not yet include information that enables analysis of organisational performance from a productivity or efficiency perspective.</p> <p>We reviewed the performance reporting frameworks for the periods 2019/20 and 2020/21 and a sample of performance reports prepared for those periods. We also observed the meeting of the August 2020 Policing Performance Committee at which the Q1 report prepared under the 2020/21 framework was discussed.</p> <p>We observed that the reporting prepared largely consists of reporting of volumes of activity and although the frameworks for governance reporting include the benefits measures arising from the benefits management process, we did not identify any instance included in reporting of performance impacts contextualised as arising from benefits realised as a consequence of transformation programmes or projects.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that realised benefits cannot be scrutinised in terms of their impact on performance. This could lead to failure to achieve organisational efficiency targets.			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Performance reporting should be revised to reflect realised benefits in terms of their impact on organisational performance. This may be contingent on the implementation of actions to address MAP 3.1 and 4.1, which would provide for the availability of relevant data to carry out this analysis.	Principal Analyst	The Analysis and Performance Unit (APU) will report on this as part of the Police Scotland Performance Framework and will work collegiately with the appropriate departments in the build of performance metrics that reflect realised benefits in terms of their impact on organisational performance. This will ensure that future reporting aligns with Police Scotland Strategic Outcomes and subsequent performance reporting products.	17/03/2023
BDO UPDATE JULY 2023			STATUS
There is a new process in place, but no live projects have been performed to demonstrate its effectiveness.			COULD NOT BE TESTED 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We have a process in place but no live projects to demonstrate the effectiveness. We would welcome a meeting with BDO on how to progress.	Principal Analyst	30/09/2023




RECOMMENDATION STATUS

HEALTH AND SAFETY - 3.3 H&S Performance Monitoring			TYPE
<p>Requirements of the Health and Safety Executive Guidance in HSG 65 set out that Police Scotland are required to report on H&S performance against plans to senior leaders (SPA) at least annually. For larger organisations HSG 65 specifies that a nominated individual should act as “champion” in relation to Health and Safety issues at Board Level. Nomination of a champion establishes a direct line of communication to the Board in respect of Health and Safety Matters.</p> <p>We reviewed the performance reporting prepared for the last four meetings of the PS Health and Safety Board and the People Committee, and observed:</p> <ul style="list-style-type: none"> • Reports include a considerable volume of Health and Safety Data; however, this is intermingled with narrative, and not summarised to provide a general picture of performance. • While there is reporting of activity in terms of specific incidents that have arisen and the response of the Health and Safety Team, the basis on which an incident would be included in, or excluded from, this reporting is discretionary on the part of the Health and Safety Manager. <p>We understand that the reporting currently in place has developed over time in response to requests for more detailed information, however the volume of information now presented within the reports leads to difficulty in drawing conclusions regarding the effectiveness of Health and Safety monitoring activity.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that reporting provided to oversight and governance groups does not support scrutiny of the health and safety performance of the organisation as reporting arrangements are not clearly agreed with a nominated Board champion. This could lead to a failure to proactively identify issues and trends and put in place appropriate mitigations.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the H&S Unit liaise with the appropriate oversight and governance groups to:</p> <ul style="list-style-type: none"> • Identify a nominated champion for health and safety matters at Board level; and • Engage with that individual to understand their reporting needs and adapt reporting accordingly. <p>Potential points for discussion include:</p> <ul style="list-style-type: none"> • The presentation of data such that it clearly illustrates trends, and can be used to assess performance. • How to provide assurance that regular compliance activities, such as routine inspection of premises, have been carried out according to plan. • The required level of detail as to the progress of previously identified actions. 	Health & Safety Assistant Manager	<p>In relation to liaising with governance groups, work is already underway to revise the reporting framework. The revised report will be shared both internally and with SPA colleagues and board members for comment before finalisation.</p> <p>HSG65 Guidance states that organisations should have a nominated Health and Safety Champion at Board Level. We will discuss and agree a suitable individual with SPA to act as lead during this process.</p>	31/03/2023





RECOMMENDATION STATUS

BDO UPDATE JULY 2023		STATUS
<p>Internal Audit were informed that the section of the recommendation relating to reporting and presentation of data was previously agreed with the previous internal auditors, with only the final aspect of the recommendation in relation to the Health & Safety Champion remaining outstanding.</p> <p>We were advised that a decision has been made by SPA that the Health & Safety Champion role will be undertaken by the People Committee. This recommendation will be recorded as fully implemented once evidence has been provided to verify that this decision and all responsibilities of the role were understood and agreed.</p>		BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<ul style="list-style-type: none">Update from Graham Stickle - The role of H&S champion will be covered collectively by the People Committee. Darren Patterson in SPA HR governance team will liaise/advise James Bertram on this.A dashboard has been created and displayed at the Health & Safety Board Meetings with the first use in June 2022. The previous auditors were content with the evidence provided for this part of the recommendation.	Health & Safety Assistant Manager	30/09/2023



RECOMMENDATION STATUS

VETTING - 4.4 Demand Forecasting			TYPE
<p>When the Force Vetting Unit is notified of any upcoming spikes in demand, the Force Vetting Manager is responsible for prioritising applications and matching resource to demand. There is no structured mechanism through which the Force Vetting Unit records trends and spikes in demand to inform future demand planning.</p> <p>We note that the introduction of Recruitment Vetting renewals will introduce an additional level of demand on the unit, and it is important that this activity is planned appropriately to avoid existing peaks of demand for new vetting applications from the business.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Where there is not a clear approach to ensuring that future spikes in demand are recorded and resources, there is a risk that the Vetting Unit cannot then meet demand from the wider business areas. The FVU risks becoming overwhelmed and unable to support Police Scotland business areas as a result.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>The Force Vetting Unit should consider the use of a demand forecasting tool where upcoming spikes in demand can be input to develop a visual dashboard of large intakes and projects. This will help in understanding demand, prioritisation of workload and allocation of resource accordingly.</p>	Force Vetting Manager	<p>At this time, manual demand forecasting is managed by the Force Vetting Manager.</p> <p>We will explore options and work with other business areas to identify whether a forecasting tool exists or whether one could be developed/procurement that would be suitable for vetting.</p> <p>In the interim, we will continue with our engagement efforts to highlight the importance of early identification of vetting requirements as outlined within 4.1 above.</p>	30/06/2023
BDO UPDATE JULY 2023			STATUS
<p>Management have stated that they do not intend to go ahead with the new system given this will be too complex to implement in line with the departmental need. Other mitigations have been put in place to address the risk, including: a new vetting priority request form, a copy of which was provided to Internal Audit for review, which provides a standardised approach to assessing further priority requests and ensures improved consistency of decision making; and increased engagement with departments to forecast demand. Recommendation will be closed upon receipt of sufficient evidence to verify increased engagement with departments takes place.</p>			BEING IMPLEMENTED 



RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>It is unlikely that the tool will help the Vetting Unit. It is too complex to use and relies on knowledge of our demand to the nth degree which isn't possible as it is so unpredictable across the Force</p> <p>A Workload Profiler Tool was discussed at the National Vetting Working Group in April 2023 and has been comprehensively reviewed and tested by the Force Vetting Unit (FVU). The tool is too complex for our organisation and requires detailed information input relating to existing demand which is unpredictable and not easy to anticipate. Therefore, this tool will not support any improved demand management for the Vetting Team. We have exhausted our search for a suitable product.</p> <p>In order to mitigate this risk we have increased staff (16 FTE), improved engagement with departments with departments, established Service's priorities for Vetting and developed a consistent approach for managing demands from the wider business areas.</p> <p>We have held engagement sessions with key stakeholders and have regular meetings set up between the FVU and procurement, recruitment and Forensic Services on a monthly basis. This allows us to manage demand but understand peaks in their recruitment activity and projects which may arise.</p> <p>We have clearly articulated the priorities within the Force Vetting Prioritisation form which will be used to consistently respond to additional demand outwith the core priorities. We clearly communicate the requirement provide as much advance notice as possible during these engagement sessions.</p> <p>The approach to prioritisation has been formalised and documented. A new request for prioritisation form has been created for anything outwith the standard Force priorities and this has been shared with key stakeholders. This provides for a standardised approach to assessing further priority requests and ensures improved consistency of decision making.</p>	Force Vetting Manager	30/09/2023



RECOMMENDATION STATUS

DESC READINESS REVIEW - 1.1 Memorandum of Understanding			TYPE
The MoU has undergone the same review process as the FBC and is accurate as June 2021, no amendments have been made since this date.			DESIGN
IMPLICATION			SIGNIFICANCE
There is a risk that the responsibilities of the Government and Police Scotland are not agreed and formally documented.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Whilst it is noted that as contracting authority that the Scottish Government hold a copy of the signed agreement, As a key Partner and overall Delivery Lead, Police Scotland should seek to obtain a copy of the signed Memorandum of Understanding from the Scottish Government to ensure transparency of the agreement and proper escalation of issues should they arise.	Programme Manager	Management accepts the recommendation. A signed copy of the MOU will be requested and held on file. The final page of the MoU is a signatory page which includes room for all Partners to have a representative sign as evidence they agree with the terms of the MoU. However, evidence has not been provided by the Scottish Government as owners of the signed document, that all Partners have signed this and thus we cannot confirm that Partner have agreed to the terms within the MoU.	30/06/2023
BDO UPDATE JULY 2023			STATUS
Internal Audit have received no evidence to support the implementation of this recommendation.			NOT IMPLEMENTED





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>A signed copy of the MOU has been requested and held on file. The final page of the MoU is a signatory page which includes room for all Partners to have a representative sign as evidence they agree with the terms of the MoU. However, evidence has not been provided by the Scottish Government as owners of the signed document, that all Partners have signed this and thus we cannot confirm that Partner have agreed to the terms within the MoU.</p>	Programme Manager	30/09/2023



RECOMMENDATION STATUS

DESC READINESS REVIEW - 2.1 Milestone 3 Project Plan			TYPE
<p>We have reviewed the Milestone plan update as at 9th January 2023 and note that there have been a number of delays in completing tasks.</p> <p>At this point a Go/No-Go assessment was undertaken to assist DESC Senior Information Risk Owners (SIRO) in determining whether the Partnership was ready to deliver the Phase 1 delivery Pilot on 24th January 2023. This covered some of the key outstanding actions included in the initial Milestone 3 plan, such as key security points, focusing on the “must-haves” to be able to proceed with the pilot as planned on 24th January. As at 16th January 2023 an assessment was made by each of the Partners, subject SIRO approval.</p> <p>At the Programme Board on 17th January 2023, it was confirmed that SIRO approval had been provided by SG, PSoS, COPFS and SCTS. SPA had opted out of the Pilot decision as they are not part of the Phase 1 delivery. It was decided that all Partners were comfortable to proceed but with some security caveats applied which were accepted ahead of the pilot. It is also important to note that this represents the position at a specific point in time and progress in the readiness rating has been made since.</p> <p>As such, we are comfortable that there is a detailed plan outlined which is monitored to ensure it remains appropriate and as shown, is updated to ensure focus on the key areas for the milestone completion.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
At the point in which the Go/No Go assessment is undertaken it is not clear what action is planned to ensure all Milestone 3 actions are complete.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the Milestone 3 tracker is reviewed and updated to ensure all actions are completed. Appropriate due dates and action owners should be assigned to those tasks yet to be completed. Where applicable, if the task is to be picked up as part of the next phase of the project this should be approved by the DESC Programme Board.</p> <p>Going forward, all trackers should be monitored up until the completion of each milestone with approval from the Board for any removals/deferrals.</p>	Programme Manager	Management accepts the recommendation. Updating the tracker is in progress and will continue throughout the lifecycle of the project. This will be submitted to the DESC Programme Board in due course.	30/06/2023
BDO UPDATE JULY 2023			STATUS
Internal Audit were advised that the Milestone 2 tracker was superseded by the Go/No Go tracker, a copy of which was provided to Internal Audit for review. However, we have not received a copy of the original Milestone 3 tracker as referenced in the recommendation to assess whether the Go/No Go tracker has completely captured all remaining Milestone 3 actions, and to determine whether the recommendation has been fully implemented.			BEING IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Milestone 2 tracker was superseded by the Go/No Go Tracker.	Programme Manager	30/09/2023



RECOMMENDATION STATUS

DESC READINESS REVIEW - 2.2 Overarching Project Resourcing			TYPE
<p>We have reviewed the minutes of the meeting held 10th January 2023 and note that there is focus on current resource and recruitment but there is no focus on future resourcing requirements. We also note that a high-level overview of risks and issue review has been conducted. Given the issues that have occurred around resourcing and the ability to vet staff in a timely manner, future resourcing should also be considered at the monthly meetings to be able to assess any future risk to the overall resourcing picture.</p> <p>A recommendation was raised in the December 2022 TAF review which stated “It is recommended that the Programme Board discuss and initiate a review of the Programme governance structure to prepare it for next phases.”</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
There is a risk that future resourcing issues are not identified promptly.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We endorse the TAF recommendation to review the Programme governance structure to prepare it for next phases, this will help to ensure that the remit of the Resource Working Group remains focused on the managing of resource related risk as the DESC project progresses to the next stage.	Programme Manager	<p>Management accepts this recommendation.</p> <p>The Terms of Reference does provide this level of detail asked within this recommendation but we will ensure discussion is reflected in the notes/actions from the meeting.</p>	30/06/2023
BDO UPDATE JULY 2023			STATUS
Management have confirmed that no progress has been made in the implementation of this recommendation.			<p>NOT IMPLEMENTED</p> 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Due to annual leave we are unable to confirm with the business area that this is addressed. We will roll this over to the next follow up.	Programme Manager	30/09/2023



RECOMMENDATION STATUS

DESC READINESS REVIEW - 3.1 DESC Programme Governance			TYPE
<p>Topics for discussion per the terms of reference are to be set by Justice Digital with input from Board members, and approved by the chair; however, the standing agenda should also include a review of progress, issues and partner support. Review of the agendas for the January and December meetings show standing agenda items to discuss include Action Log, DESC Programme update, Partner updates for readiness, security update, data protection update, finance update and contract novation update. As such, the agenda is deemed to meet the minimum requirements laid out.</p> <p>We also noted that the terms of reference have not been reviewed since November 2020 and that Scottish Legal Aid Board (SLAB) and the Law Society of Scotland (LSS) are included as members, although from our work in Control Objective 1 they are not included as Partners to the project. From our review of attendance at Board, we have confirmed that meetings have not been attended by either party.</p> <p>It is noted that, as recommended in the Go Live Gate Review undertaken in December 2022, a session is due to take place which looks at the meeting structure to ensure still appropriate for next phase of the project. The review will include looking at the remit of each group to ensure its focus relevant for the next phase of the project. At the programme Board meeting which took place on 21st February 2023 an action owner was agreed to take this forward.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that the ToRs for the Programme Board are out of date.			LOW
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that as Lead Delivery Partner, PSoS ensures that the terms of reference for the Programme Board are reviewed and kept up to date as part of the TAF recommend governance structure review.</p> <p>It is also recommended that all terms of reference relating to the programme are reviewed annually to ensure still appropriate for the needs of the DESC Project.</p>	Programme Manager	Management accepts the recommendation. The Terms of Reference will be reviewed to confirm it is up-to-date. An item has been added to the action log to review annually (if applicable).	30/06/2023
BDO UPDATE JULY 2023			STATUS
Management have confirmed that no progress has been made in the implementation of this recommendation.			NOT IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Due to annual leave we are unable to confirm with the business area that this is addressed. We will roll this over to the next follow up.	Programme Manager	30/09/2023



RECOMMENDATION STATUS

DESC READINESS REVIEW - 5.3 Resolution of Previous Issues			TYPE
<p>As well as the resolution of recommendations raised as part of the TAF reviews, in the assignment plan we noted that at the May 2022 ARAC it was reported that:</p> <ul style="list-style-type: none"> • Axon had still not provided an adequate system design which covers all three organisations security standard requirements. • The supplier has provided a revised staffing list which is incomplete due to recruitment gaps. In addition, the vetting is taking approximately 14 weeks which is affecting progress. • Deployment of CaseLines system was delayed to Phase 2 of the programme due to vetting delays. <p>Subsequent to the May 2022 ARAC, the system design was included as part of the risk-mitigation plan to enable all partners to seek external legal advice. Information Commissioner’s Office (ICO) engagement has been ongoing throughout the project with no major issues identified and SIRO approval was obtained as confirmed at the 16th January 2023 Programme Board.</p> <p>It is noted that the vetting delays were due to matters out of the control of the DESC project team. As such, they continued to only discuss matters that can be discussed with non-vetted staff, to at least allow non-confidential aspects to continue moving forward. This is an ongoing issue due to ongoing recruitment and retention issues which is being managed by the dedicated Resource Working Group.</p> <p>We note that at the time of writing our report, deployment of CaseLines system was yet to be undertaken with no assurance provided as to when this was due to occur. This was noted as a concern to be resolved prior to novating the contract from SG to SPA.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that issues are not being resolved promptly.			MEDIUM
PREVIOUS AUDITOR’S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the project team seek to resolve the issues previously identified in relation to the deployment of CaseLines, vetting delays and security standards, as well as through lessons learned and external TAF reviews. Assurance should then be provided to both the Project Board and the SPA that all issues have been resolved.	Programme Manager	The project team with seek to resolve the issues identified and continue to assess the situation through the project board meetings.	30/06/2023
BDO UPDATE JULY 2023			STATUS
Internal Audit were provided with a copy of the DESC pilot report; however, we did not receive any evidence to assess the extent to which the issues were resolved, and assurances given to the Project Board and SPA.			NOT IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Police Scotland have a requirement to Vet staff/contractors etc. Police Scotland has provided that information to Axon who have provided this to Case Centre.	Programme Manager	30/09/2023



RECOMMENDATION STATUS

DESC READINESS REVIEW - 4.1 Benefit Realisation Monitoring			TYPE
<p>To date we have been unable to evidence that an updated Benefit Realisation Plan (BRP) has been developed in line with the PMO template. However, a paper was prepared for the Benefits Working group outlining the benefits measurement and the success criteria for the pilot, which is supported by an excel spreadsheet for monitoring. The paper identifies the benefits where realisation is expected as part of the pilot, as well defining the success criteria which clearly links this back to the benefits as outlined in the FBC.</p> <p>The first assessment of benefit realisation is due to take place in March 2023. We have reviewed the DESC benefit tracker as at January 2023 and note that a set of Pilot success criteria has been included. These clearly outline the what, the how, the who and the when as well as indicating the minimum outcome measurement and what is deemed to be a successful outcome. However, in some instances the benefits of the project have not been clearly linked back to the success criteria and do not fully correlate to the success criteria identified in the above paper.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>As such, for some qualitative benefits, it is not always clear how these can be measured and what is deemed successful. For example, for the benefit of “improved evidence access and processing” there are suggestions of how this can be monitored, such as User feedback (surveys / focus groups) or time taken to correct issues identified. However, there is no clear link to success criteria, i.e. 80% of users think the system works well or issues are corrected within one working day of notification, to determine whether improvements have been made to evidence access and processing.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>An updated Benefit Realisation Plan should be developed in line with TAF recommendation and PMO template.</p> <p>The DESC Benefit Tracker should be reviewed to ensure that all qualitative benefits have appropriate measurable success criteria and all elements of success criteria identify in the paper to the Benefits Working group have been included. This tracker should be reviewed and approved by the Benefits Working Group monthly to ensure the project is on track.</p> <p>Further analysis should also be undertaken to understand how and what data will be collected to enable tracking of the benefits.</p>	Programme Manager	Management accepts the recommendation. This is a work in progress as we are currently updating the Benefits Realisation Plan and Tracker to capture measurable success criteria. This will be monitored by the Benefits Working Group on a monthly basis.	31/10/2023
BDO UPDATE JULY 2023			STATUS
<p>A copy of the DESC Benefit Tracker and Dashboard was provided to Internal Audit for review.</p> <p>This recommendation will be fully implemented once Internal Audit have also received evidence to verify that an updated benefit realisation plan is now in place.</p>			BEING IMPLEMENTED 







RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Benefit tracker and dashboard updated and sent as evidence to support closure.	Programme Manager	31/10/2023



DEFINITIONS

RECOMMENDATION STATUS	MEANING
	Fully Implemented
	Being Implemented
	Not Implemented
	Could not be tested at the time of the audit

RECOMMENDATION SIGNIFICANCE	
HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
MEDIUM	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



APPENDIX I: COLLEAGUES INTERVIEWED

COLLEAGUES INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

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Audit Management Officer

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