



Meeting	Audit, Risk And Assurance Committee
Date	07 November 2023
Location	Online
Title of Paper	Internal Audit Update
Presented By	Claire Robertson, 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 Decision Making processes – Governance; Ill Health Retirements and Injury; Biometrics and Q2 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 three were planned to be reported to the November 2023 ARAC. The remainder of the audits are scheduled to be reported to ARAC throughout the rest of the year.
- 2.3 Of the three audits (Decision Making processes – Governance; Ill Health Retirements and Injury; and Biometrics) that were planned to be submitted, all final IA reports are presented to this meeting.
- 2.4 Internal Audits KPI's are outlined in the report. All KPI's are shown as "green" for this ARAC reporting purposes.

Management Action Follow-up (Appendix B)

- 2.5 Appendix B summarises the progress made by Police Scotland, Forensic Services and SPA in implementing previously agreed internal audit actions. Internal audit validate the closure of actions with targeted timeline in Q2 2023.
- 2.6 The total number of open actions has moved as follows:

Actions	Number of actions:
Previously open	46
Add New	7
Less Closed	22
Remaining Open	31

- 2.7 46 out of 53 recommendations are raised by the previous auditors with their rating methodology, which is included in the Internal Audit Progress Report Page 17.
- 2.8 Of the 53 recommendations, there is 1 recommendation rated Medium related to Business Continuity Planning – Forensic Services was not implemented and have a new target date of 31 December 2023. The Could not be tested recommendations related to Benefits Realisation and Efficiency Target were reported in August 2023 ARAC.

The 2 Medium rated recommendations related to DESC Readiness Review are superseded. One recommendation focussed on improvements to the CaseLines system, which is no longer being progressed, the other related to the Milestone 3 Tracker which was superseded by a Go/No Go Tracker.

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 discuss the IA submissions and provide any feedback on the contents.

SCOTTISH POLICE AUTHORITY

Internal Audit Progress Report to the Audit Risk and Assurance Committee

November 2023

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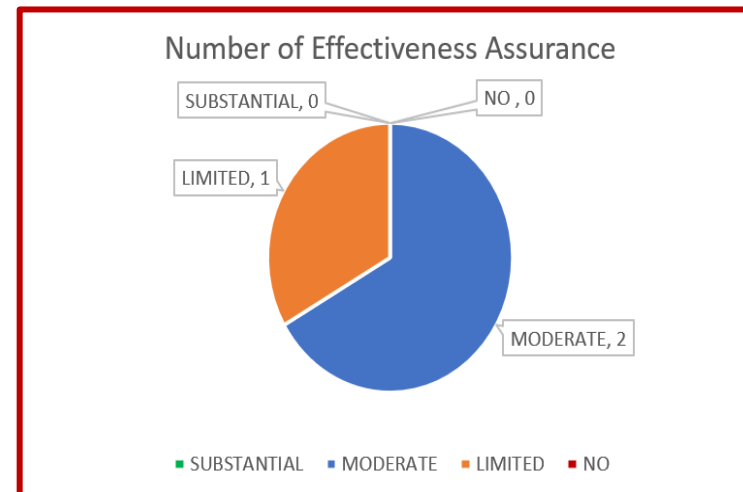
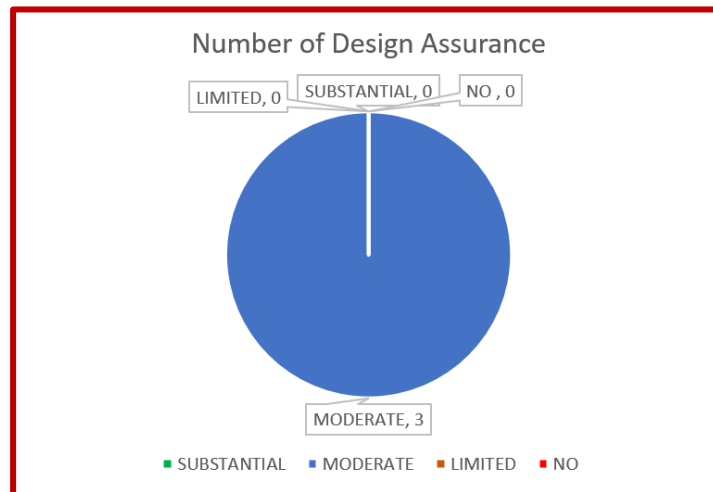
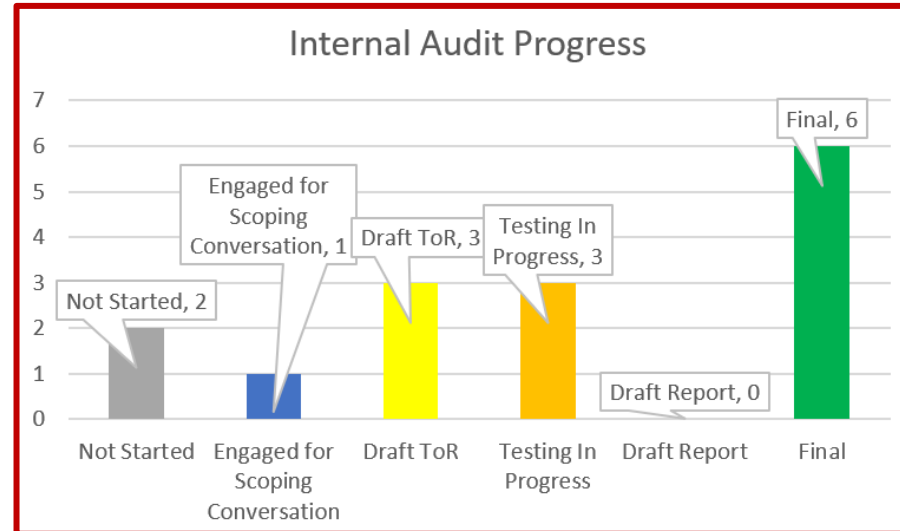
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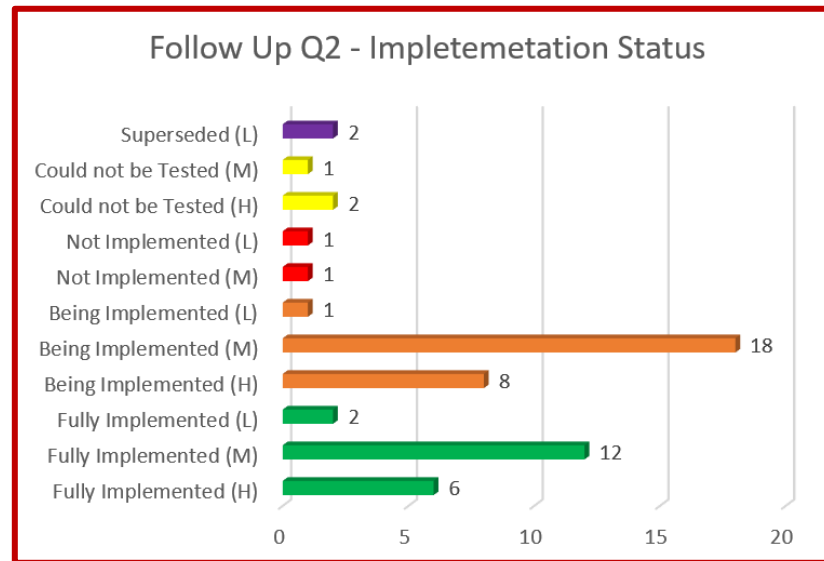
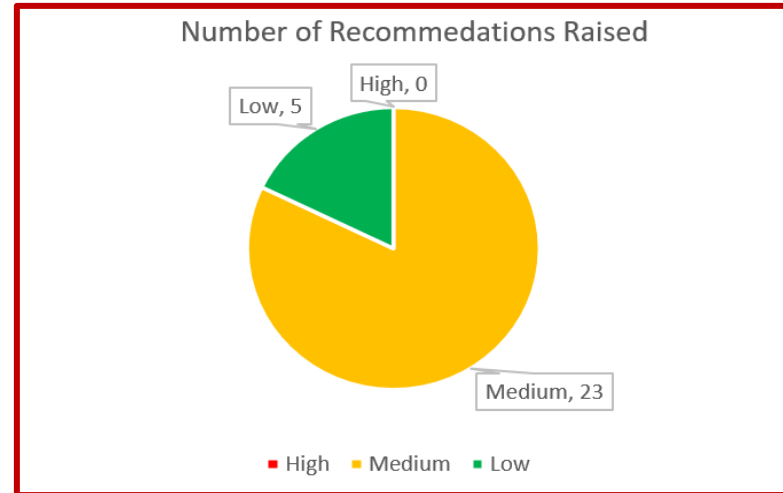
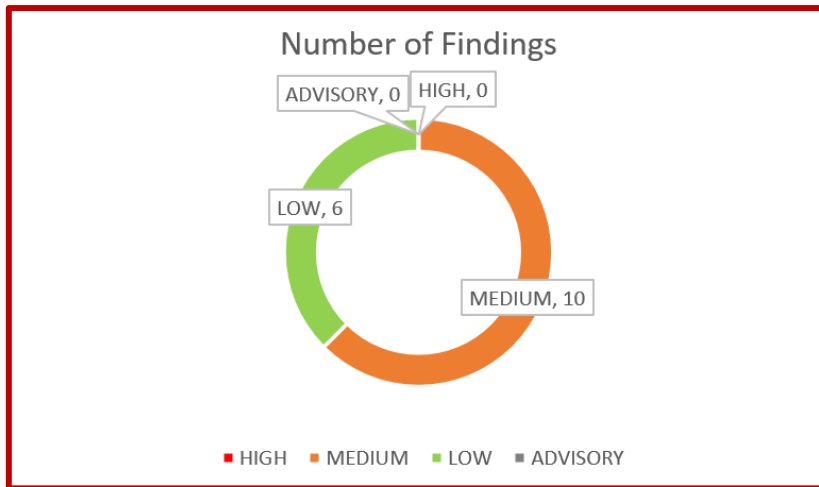
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CORE INTERNAL AUDIT TEAM	
Claire Robertson	Head of Internal Audit
Lucy Zhang	Senior Manager
Kara Flannigan	Manager

1 Executive Summary





HEADLINES

The internal audit plan is being delivered broadly to the planned timeline. In the November 2023 ARAC, we have included the audit results for the Decision Making processes - Governance; Ill Health Retirements and Injury (IHR); Biometrics, and a Follow Up report for Q2 (July to September 2023). As part of Biometrics review, we involved our Data Privacy experts to support the audit. All other planned audits for 2023/2024 Internal Audit Plan are in either draft term of reference or testing stage. Further information on progress is set out in Section 2.

All three audits reported to the November 2023 ARAC have achieved Moderate assurance for control design, and two received moderate assurance for operational effectiveness. However, the IHR audit achieved Limited assurance over the Operational Effectiveness of the controls. We recognise the improvements with in the IHR process that Police Scotland has made during 2023, this has reflected in our Moderate assurance conclusion regarding the design of the process. No High rated Findings and Recommendations were raised for any of the audits. 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.

As part pf the follow up, we reviewed progress on 53 recommendations, 46 identified by the previous Internal Auditor and 7 by BDO for the quarter between July to September 2023. The Follow up indicated that management have fully implemented 20 (38%) of the recommendations, and 27 (50%) are partially implemented. There are 2 recommendations related to the DESC Readiness Review which were superseded. Follow up details are set out in Section 4 and the reports are included as appendices. The previous auditors 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, but we have seen some improvement since Q1 audits.

2 Progress Against the Internal Audit Plan

Audits	Progress Against Plan	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
Core Financial Systems - General Financial Controls	Planned													
	Actual													
Follow Up Q1 (April - June 2023)	Planned													
	Actual													
Ill Health Retirements and Injury	Planned													
	Actual													
Biometrics	Planned													
	Actual													
Decision Making Processes - Governance	Planned													
	Actual													
Follow Up Q2 (July - Sept 2023)	Planned													
	Actual													
Electronic Data & iVPD														
Middle Office Project Review														
Budget Setting & Prioritisation														
New Legislation														
Follow Up Q3 (October - December 2023)														
IT General Controls														
Grievance														
Best Vaue														
Follow Up Q4 (January - March 2024)														
Annual Audit Plan for 2024 - 2025														
Annual Assurance Opinion for 2023 - 2024														
Keys														

3 Audit Review Results

We note the following from the internal audit activity in the period (August 2023 to October 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 Effectiveness	Operational Effectiveness
1	Decision Making processes - Governance	-	-	1	2	2	2	-	-	Moderate	Moderate
2	Ill Health Retirements and Injury	-	-	5	12	1	1	-	-	Moderate	Limited
3	Biometrics	-	-	4	9	3	2	-	-	Moderate	Moderate
Total(s)		-	-	10	23	6	5	-	-		

SIGNIFICANT MATTERS ARISING

There are no High rated findings in the Decision Making, IHR and Biometrics audits.

CONCLUSIONS

Q2 2023 Audits

As a result of our audits for Decisions Making, IHR and Biometrics, we are able to provide Moderate assurance over the design of controls in all 3 areas. Apart from IHR, we are also able to provide Moderate assurance over the operating effectiveness of controls. Although Limited assurance over operational effectiveness was given in the IHR audit, we noted that the most recent cases selected in our sample showed improved effectiveness of controls, and recognise the improvement that the organisation has made over 2023 to enhance the process. In particular, these improvements included requiring a dedicated advisor be assigned to each case, acting as a single point of contact; having the advisor arrange an initial meeting with the officer to outline the IHR and IoD process and agree contact preferences; and having the advisor signpost to wellbeing support and other available resources (including the Employee Assistance Programme, Scottish Police Federation, Retired Police Officer's Association, and Police Care UK). The Limited assurance opinion provided over the operational effectiveness should improve over time as the organisation maintains consistent operation of the key improvements they have made over the past year.

As part of our work, a total of 10 Medium and 6 Low findings have been identified for the three audits. This has resulted in 27 recommended actions raised, of which 8 (1 from Biometrics and 7 from IHR) were Partially Accepted by Management. In these cases, management have accepted the findings and acknowledged the risks associated with them. However, management have provided slightly different actions to be implemented to address the findings. We have reviewed and accept the management responses are suitable to address the risk. When we conduct the Follow ups, we will verify the action points that management have committed to in the report, and that they have been implemented effectively to address the risk raised in the finding, and will report to ARAC accordingly.

4 Internal Audit Plan Update

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

Audits	Status
Core Financial Systems - General Financial Controls	Final
Decision Making Processes - Governance	Final
Ill Health Retirements and Injury	Final
Electronic Data Retention plus iVPD focus	Testing in Progress
Biometrics	Final
Budget Setting/Prioritisation	Testing in Progress
Review of IT General Controls	Engaged for Scoping Conversation
New Legislation	Draft ToR
Grievance Process	Draft ToR
Best Value Readiness	Draft ToR
Middle Office Restructure Project	Testing in Progress
Follow Up Q1 (April - June 2023)	Final
Follow Up Q2 (July - Sept 2023)	Final
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 Q2 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 OCTOBER 2023						
AUDIT AREAS	STATUS AT OCTOBER 2023					Total
	Fully implemented	Being implemented	Not implemented	Could not be tested	Superseded	
Benefits Realisation and Efficiency Target	-	-	-	2 (H)	-	2
Forensic Case Management	1 (H)	-	-	-	-	1
Estates Management	-	1 (H)	-	-	-	1
Health and Safety	-	1 (H)	-	-	-	1
ICT Service Delivery	-	3 (2H,1M)	-	-	-	3
Legal Claims Handling	-	1 (M)	-	-	-	1
Forensic Services - Data Security	1 (H)	2 (H)	-	-	-	3
Vetting	1 (H)	1 (M)	-	-	-	2
Cyber Security	1 (M)	-	-	-	-	1
Staff Absence and Modified Duties	6 (1H,5M)	1 (M)	-	-	-	7
Business Continuity Planning - Forensic Services	1 (H)	3 (M)	1 (M)	1 (M)	-	6
Organisational Learning	-	8 (M)	-	-	-	8
DESC Readiness Review	2 (M)	1 (L)	-	-	2 (M)	5
Business Continuity Planning	-	2(1H,1M)	-	-	-	2
Compliance PAVA Airwave	2 (H,M)	1 (VH)	-	-	-	3
Core Financial Systems	5 (3M,2L)	2 (M)	-	-	-	7
TOTAL	20	27	1	3	2	53

Conclusion

Follow Up Q2 2023

We found that of the 53 recommendations followed up in October 2023:

- 20 (38%) are fully implemented
- 27 (50%) remain in the process of being implemented
- 1 (2%) was not yet implemented.
- 3 (6%) could not be tested
- 2 (4%) were superseded

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 recommendations related to Benefits Realisations and the 1 Medium recommendation related to Forensics Services Business Continuity Planning are rolled forward from Follow Up Q1 2023 cycle and communicated as part of August 2023 ARAC.

There are 2 recommendations which have been recorded as superseded with relation to the DESC Readiness Review; one recommendation focussed on improvements to the CaseLines system, which is no longer being progressed, the other related to the Milestone 3 Tracker which was superseded by a Go/No Go Tracker.

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. 	On-track	
<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 November 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. Engaged with HIMCS to communicate audit plan to avoid duplications.
<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 Q2 Audits	
<ul style="list-style-type: none"> Internal audit issues draft audit report within 10 working days of closing meeting. 	Achieved for Q2 Audits	
<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	
Internal Audit Quality		
<ul style="list-style-type: none"> Actual vs Budgeted days of audits are provided to ARAC. 	On-track	

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	10% of the audit time
Budget Setting/Prioritisation	No	n/a
Review of IT General Controls	Planned - Digital SME	n/a
New Legislation	No	n/a
Grievance Process	No	n/a
Best Value Readiness	No	n/a
Middle Office Restructure Project	No	n/a

Internal Audit Finance

<u>FY 2023/24</u>	<u>ARAC Approved Audit Days</u>	<u>As at 17/03/2023</u>	<u>As at 20/04/2023</u>	<u>As at 22/05/2023</u>	<u>As at 27/06/2023</u>	<u>As at 21/07/2023</u>	<u>As at 21/08/2023</u>	<u>As at 25/09/2023</u>	<u>As at 23/10/2023</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	0.29	-	-	2.43	2.21	2.00	-	3.07	10.00
Monthly liaison meetings	18	0.61	0.57	0.61	1.29	1.42	1.50	1.50	1.50	9.00
Reporting, ad-hoc meetings and other liaison	6	2.89	-	-	0.39	-	-	-	0.93	1.79
Liaison with external audit and HMICS	4	-	-	-	-	-	-	0.86	-	3.14
Audit needs analysis - strategic and operation IA planning	10	0.82	-	-	0.25	-	-	0.71	1.54	6.68
Annual internal audit report	2	-	-	-	-	-	-	-	-	2.00
Contingency	15	-	-	-	-	-	-	-	-	15.00
Follow up	20	-	-	-	0.18	4.82	0.18	0.71	7.14	6.97
Contract Management (on-off)	0	1.54	0.21	-	-	-	-	-	-	(1.75)
<u>Audits</u>										
Core Financial Systems - General Financial Controls	30	2.61	1.29	2.10	17.39	6.60	-	-	-	0.00
Decision Making processes - Governance	30	1.32	2.18	11.50	9.32	5.66	-	0.01	-	0.00
Ill Health Retirements and Injury	35	-	-	0.14	2.69	11.17	7.75	9.75	2.43	1.07
Electronic Data Retentionplus IVPD focus	50	-	-	0.86	0.46	0.79	2.89	5.00	3.11	36.90
Biometrics	35	-	0.32	-	2.39	2.75	9.43	13.46	5.75	0.89
Budget Setting / Prioritisation	40	-	-	-	0.18	-	2.00	7.82	7.06	22.94
Review of IT general controls	50	-	-	-	-	-	0.07	-	0.14	49.79
New Legislation	40	-	-	-	-	-	0.11	3.89	1.54	34.46
Grievance Process	30	-	-	-	1.18	0.14	0.18	0.96	0.54	27.00
Best Value Readiness	25	0.25	-	-	-	-	-	0.57	0.43	23.75
Project review - Middle office restructure project	40	-	-	-	-	1.86	1.00	5.14	8.00	24.00
Total Days	500	10.32	4.57	15.22	38.15	37.42	27.10	50.40	43.18	

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

Q2 FOLLOW UP OF PRIOR RECOMMENDATIONS

OCTOBER 2023

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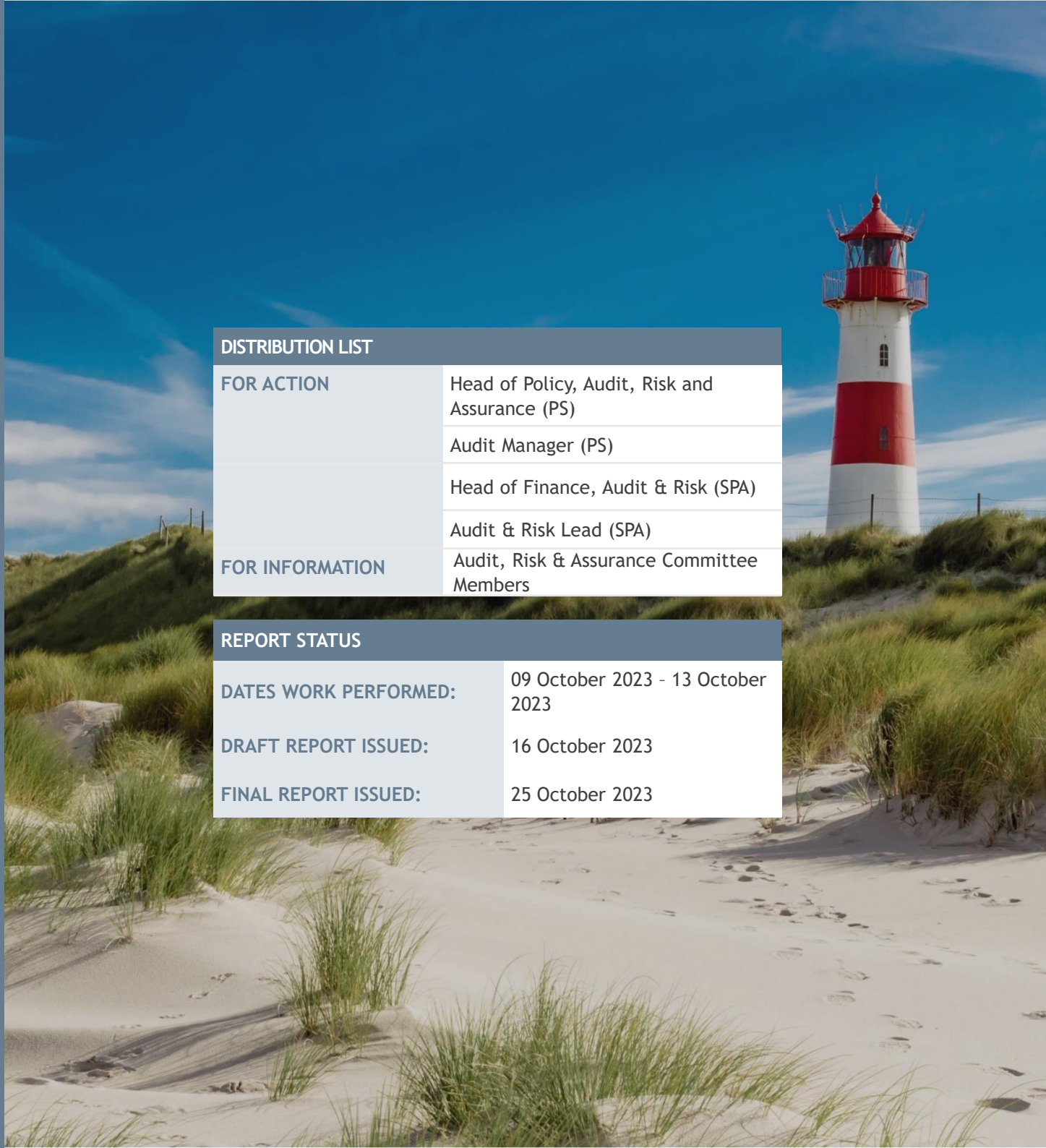
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REPORT STATUS

DATES WORK PERFORMED:	09 October 2023 - 13 October 2023
DRAFT REPORT ISSUED:	16 October 2023
FINAL REPORT ISSUED:	25 October 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 September 2023 (Q2). This resulted in a total of 53 recommendations to be followed up. The recommendations relate to 16 audit areas, as shown in the tables below and overleaf.

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

YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS FOLLOWED UP				TOTAL
		VERY HIGH (4)	HIGH (3)	MEDIUM (2)	LOW (1)	
2020/21	Benefits Realisation and Efficiency Target	-	2	-	-	2
2020/21	Forensic Case Management	-	1	-	-	1
2021/22	Estates Management	-	1	-	-	1
2021/22	Health and Safety	-	1	-	-	1
2021/22	ICT Service Delivery	-	2	1	-	3
2021/22	Legal Claims Handling	-	-	1	-	1
2021/22	Forensic Services - Data Security	-	3	-	-	3
2022/23	Vetting	-	1	1	-	2

METHODOLOGY

During our testing we followed up on all recommendations which had a target completion date of on or before 30 September 2023 (Q2).

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.

We noted that the previous Internal Auditor for the Scottish Police Authority rated their recommendations on a grading 1-4, Police Scotland equated this to their risk levels of low-very high whilst SPA Forensic Services retained the 1-4 grading; we have therefore used both labels in the table below.



EXECUTIVE SUMMARY

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

YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS FOLLOWED UP				
		VERY HIGH (4)	HIGH (3)	MEDIUM (2)	LOW (1)	TOTAL
2022/23	Cyber Security	-	-	1	-	1
2022/23	Staff Absence and Modified Duties	-	1	6	-	7
2022/23	Business Continuity Planning - Forensic Services	-	1	5	-	6
2022/23	Organisational Learning	-	-	8	-	8
2022/23	DESC Readiness Review	-	-	4	1	5
2022/23	Business Continuity Planning	-	1	1	-	2
2022/23	Compliance PAVA Airwave	1	1	1	-	3
TOTAL		1	15	29	1	46

OUTSTANDING RECOMMENDATIONS FOLLOWED UP (AS RAISED BY BDO)






YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS TO BE FOLLOWED UP			
		HIGH	MEDIUM	LOW	TOTAL
2023/24	Core Financial Controls	-	5	2	7
TOTAL		-	5	2	7



EXECUTIVE SUMMARY

STATUS OF RECOMMENDATIONS AT OCTOBER 2023

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






Audit Area	STATUS AT OCTOBER 2023					Total
	 Fully implemented	 Being implemented	 Not implemented	 Could not be tested	 Superseded	
Recommendations from 2020/21 - 2022/23						
Benefits Realisation and Efficiency Target	-	-	-	2	-	2
Forensic Case Management	1	-	-	-	-	1
Estates Management	-	1	-	-	-	1
Health & Safety	-	1	-	-	-	1
ICT Service Delivery	-	3	-	-	-	3
Legal Claims Handling	-	1	-	-	-	1
Forensic Services - Data Security	1	2	-	-	-	3
Vetting	1	1	-	-	-	2
Cyber Security	1	-	-	-	-	1
Staff Absence and Modified Duties	6	1	-	-	-	7
Business Continuity Planning - Forensic Services	1	3	1	1	-	6
Organisational Learning	-	8	-	-	-	8
DESC Readiness Review	2	1	-	-	2	5
Business Continuity Planning	-	2	-	-	-	2



EXECUTIVE SUMMARY

STATUS OF RECOMMENDATIONS AT OCTOBER 2023

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

Audit Area	STATUS AT OCTOBER 2023					Total
	 Fully implemented	 Being implemented	 Not implemented	 Could not be tested	 Superseded	
Recommendations from 2020/21 - 2022/23						
Compliance PAVA Airwave	2	1	-	-	-	3
Core Financial Controls	5	2	-	-	-	7
TOTAL	20	27	1	3	2	53

CONCLUSION

We found that of the 53 recommendations followed up in October 2023:


- 20 (38%) are fully implemented
- 27 (50%) remain in the process of being implemented
- 1 (2%) was not yet implemented.
- 3 (6%) could not be tested
- 2 (4%) were superseded

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 POLICE SCOTLAND 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. 	Kerri McIver, 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 OCTOBER 2023			STATUS
<p>The benefits realisation process continues to mature in Police Scotland. A process has been implemented to ensure that as part of the Business Case development consideration is given with the APU to how benefits are demonstrated into a performance impact. PS advised that they have created a set of instructions outlining the collaborative approach that is to be taken to measure the performance; however there has not been a project to date on which to implement the process and there are currently no projects in the pipeline which would allow the process to be implemented, therefore PS have not had an opportunity to demonstrate implementation of this recommendation.</p> <p>This recommendation will remain in place but will not be able to be tested until there is a suitable project completed. The recommendation may be superseded prior to implementation by a future audit in this area.</p>			<p>COULD NOT BE TESTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
A process has been implemented to ensure that as part of the Business Case development consideration is given with the APU to how benefits are demonstrated into a performance impact. PS advised that they have created a set of instructions outlining the collaborative approach that is to be taken to measure the performance; however there has not been a project to date on which to implement the process and there are currently no projects in the pipeline which would allow the process to be implemented, therefore PS have not had an opportunity to demonstrate implementation of this recommendation.	Head of Portfolio Management	N/A	




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




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>The benefits realisation process continues to mature in Police Scotland. A process has been implemented to ensure that as part of the Business Case development consideration is given with the APU to how benefits are demonstrated into a performance impact. PS advised that they have created a set of instructions outlining the collaborative approach that is to be taken to measure the performance; however there has not been a project to date on which to implement the process and there are currently no projects in the pipeline which would allow the process to be implemented, therefore PS have not had an opportunity to demonstrate implementation of this recommendation.</p> <p>This recommendation will remain in place but will not be able to be tested until there is a suitable project completed. The recommendation may be superseded prior to implementation by a future audit in this area.</p>		<p>COULD NOT BE TESTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>A process has been implemented to ensure that as part of the Business Case development consideration is given with the APU to how benefits are demonstrated into a performance impact. PS advised that they have created a set of instructions outlining the collaborative approach that is to be taken to measure the performance; however there has not been a project to date on which to implement the process and there are currently no projects in the pipeline which would allow the process to be implemented, therefore PS have not had an opportunity to demonstrate implementation of this recommendation.</p>	Principal Analyst	N/A




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - 1.1 Business Continuity Management Policy and Framework			TYPE
<p>Police Scotland has a Divisional Guidance document in place for Business Continuity Management (BCM). This is regarded within Police Scotland as being the source of business continuity policy requirements. The Scottish Police Authority (SPA) aligns with Police Scotland Divisional Guidance in their approach to BCM. The guidance documents the approach to BCM, legal and regulatory requirements, roles and responsibilities, and the invocation and escalation of business continuity. This also contains templates for Business Impact Assessments (BIAs) and Business Continuity Plans (BCPs).</p> <p>In recognition of the need for specific policy, Police Scotland is in the process of developing a Business Continuity Policy. We noted that there is no formal timescale set for the finalisation of this. As part of our audit work, we reviewed strategic, organisational and divisional risk registers, and noted that there are no specific business continuity-related risks recorded within any of them.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Without a business continuity policy and framework in place, staff may not be aware of their requirements to fully prepare to respond to a business disruption and be clear on roles and responsibilities for developing, maintaining, and testing BCPs. There is an increased risk that the organisation will not be able to react effectively to different types of events, resulting in prolonged business disruption and financial and reputational damage. There is also a risk that management do not adequately identify and record business continuity risks. This could result in opportunities being missed to enhance resilience arrangements and/or to implement risk mitigations.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Police Scotland, with support and input from SPA, develops and implements a Business Continuity policy and framework. This should include:</p> <ul style="list-style-type: none"> • Purpose of the policy • Objectives and Definitions • Roles and Responsibilities • Reporting and governance arrangements • Incident Management • Business Continuity Management process and lifecycle • Testing • Monitoring • Evaluation 	Enterprise Risk Manager	<p>We will review our Divisional Guidance in respect of Business Continuity and update with a Policy and Framework as recommended.</p> <p>In conjunction with the Risk Management Team, we will carry out a risk review relating to Business Continuity.</p>	31/07/23




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<ul style="list-style-type: none"> • How and when to update Business Continuity Plans • Training <p>The Divisional Guidance already addresses a number of these areas, and we recommend that the content is reviewed and used as the basis for developing the Business Continuity Policy and Framework.</p>			
BDO UPDATE OCTOBER 2023			STATUS
<p>The Business Continuity Policy and Framework have been provided to Policy Support for Mandatory Consultation as at 27/07/23 but due to staff leave, this has not been progressed. The documents still need to go through Quality Assurance and Executive Approval prior to Publication.</p> <p>We were provided with a Risk Tracker which identifies for each business area in BCP whether any SPOFs have been logged on local or strategic registers.</p> <p>This recommendation will be fully implemented when we are provided with evidence that the Framework and Policy have been fully reviewed and published.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
<p>Newly updated Guidance and Policy sitting with Policy Support for checking and local consultation.</p> <p>In order to ensure that risks related to BC have been recorded on appropriate risk registers we are recording all risks logged during this review on a spreadsheet that will be passed to the Risk Management Team so they can cross check this with registers. Where new risks are discovered the Risk team will engage with business areas.</p>	Enterprise Risk Manager	31/12/2023	




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - 3.1 Assurance Over Recovery and Resilience Expectations			TYPE
<p>Both Police Scotland and SPA do not have a formal process to gain assurance that the Recovery Time Objectives (RTOs) for ICT systems that have been set within the BIA/BCP are achievable. RTO is the time duration within which a business process must be restored after a disruptive event to avoid a break in business continuity. There is no formal engagement with the Digital Division to assess the RTOs against the resilience and recovery arrangements in place.</p> <p>We also noted that Recovery Point Objectives (RPOs), the amount of time that can pass during an event before data loss exceeds that tolerance, have not been defined for business applications within either Police Scotland or SPA BIAs/BCPs.</p> <p>We also noted that Digital Division does not have an overarching IT Disaster Recovery plan. Disaster Recovery is managed on an application basis with no holistic view or oversight of the recovery processes in place for infrastructure or in terms of recovery priorities and dependencies.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Without formal processes to confirm resilience and recovery capabilities for key business applications, Police Scotland and SPA do not have assurance that their proposed recovery measures are capable of restoring business services. This could result in reputational damage if there was prolonged service disruption / outage. There is also a risk that without an overarching IT Disaster Recovery plan, recovery of applications will be fragmented and inefficient due to lack of awareness of inter-dependencies.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We also recommend that RPOs are defined in line with the results of the BIAs and are recorded within business continuity documentation to set out the maximum amount of data (within each business-critical process) that could be lost in terms of time.</p> <p>We recommend that Police Scotland introduces a formal process to ensure that all technology-related recovery expectations (RTO and RPO) set out in BIAs and BCPs are reviewed against Digital Division resilience and recovery capabilities to assess whether the expectation can be met. Where recovery expectations are not in line with what is achievable, management will need to consider alternative continuity strategies or to invest in increased IT resilience or recovery capability.</p> <p>We recommend that the Digital Division should create an overarching Disaster Recovery Plan that documents the Disaster Recovery strategy, priorities and dependencies for applications and infrastructure. This plan should identify the system dependencies within the organisation and recovery priorities for systems.</p>	Chief Digital Information Officer	<p>We will review our RTO and RPO timescales against Digital Division resilience to ensure these timescales are realistic and achievable. As part of our Business Continuity framework we will include a formal process for review and assessment of RTOs against Digital Division resilience.</p> <p>Digital Division create an overarching Disaster Recovery Plan</p>	31/08/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023	STATUS
<p>The initial version of the Disaster Recovery Plan has been published and sits with the CTO for further development. The Plan includes an overview of incident management and recovery objectives. It covers resilience, infrastructure, data considerations, failover & recovery testing and the disaster recovery process.</p> <p>The System Resilience document has also been developed and peer reviewed and now awaits formal document governance.</p> <p>We reviewed the BCM Framework and found that it requires RPOs to be set in line with the results of the BIA. The Framework also states that when setting an RTO for an activity that relies on software/ICT, there should be liaison with Digital Division to ensure it is realistic.</p> <p>This recommendation will be fully implemented once the National Guidance for Business Continuity Management has been finalised.</p>	<p style="text-align: center;">BEING IMPLEMENTED</p> <div style="text-align: center;"></div>

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>The Recovery Time Objectives have been document by Digital Division and included within the updated National Guidance for Business Continuity Management following consultation with system owners. This guidance is currently out for consultation. In exceptional circumstances, if these are not in line with the business areas expectations, we would expect direct contact to be made between the Business area and Digital Division to discuss further. Once the consultation phase is complete and the guidance is finalised this will enable this sub action to be closed. JANUARY 2024</p> <p>The Disaster Recovery Strategy has been published and sits with the CTO for ongoing development as we commence our journey to implement the Digital Strategy and Revised Target Operating Model. The crucial accompanying System Resilience document has also been developed, has been peer reviewed and now sits in formal documentation governance for periodic review by the relevant key members of personnel. This is a live document that details our resilience plan as is. Generally, there is a layered approach to configuration and segregation on the network but in the event of multiple failures in the same class a dynamic assessment will be made with specialists alongside business decision makers to ensure there is a logical approach to prioritisation.</p> <p>For clarity, I can confirm that the Disaster Recovery Strategy is in final form and has been published. As we start to implement our new Target Operating Model this will change some procedures and the Chief Technology Officer will update the Disaster Recovery Strategy as and when required. The System Resilience Plan is a living document and will be updated real time when changes to our systems estate occurs. This sits as part of our document governance meaning that it is a live and approved document as part of our IT record set.</p>	<p>Chief Digital Information Officer</p>	<p>January 2024</p>




RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE- 4.1 PAVA Compliance Monitoring			TYPE
<p>As noted at MAP 4.1 above, we were unable to confirm during our audit that overall responsibility for PAVA has been assigned at either Force or Executive level. As such, there is no formal route through which assurance is provided over compliance with expected processes and legislative requirements.</p> <p>The Irritant Spray Guidance Document does not include any requirement to undertake stock audits to ensure the accuracy and integrity of underlying records. At five of seven sites visited, we found that staff have implemented local stock check arrangements on at least an annual basis. There is not, however, any formal route through which the results of these audits are communicated, or issues arising from the audit process are escalated.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that Police Scotland is unable to demonstrate compliance with both the PAVA guidance and associated legislation caused by a failure to implement a robust assurance and compliance regime. This could result in reputational damage to Police Scotland and/or physical harm in the event that PAVA spray is not stored and deployed correctly.</p>			VERY HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that a central compliance monitoring regime is established to provide assurance over the issue, storage and use of PAVA. The findings identified within the report should be used to inform development of this process as a means of ensuring that the control weaknesses identified are appropriately addressed.</p> <p>We also recommend that a formal governance route is established both to oversee PAVA generally, and also oversee the results of compliance monitoring activities. Reporting to this group should provide a clear summary of identified issues and corresponding action plans to address identified weaknesses.</p>	ACC Professionalism and Assurance	<p>Management accepts the recommendation:</p> <ul style="list-style-type: none"> • ACC Professionalism and Assurance will assume the overall responsibility for overseeing of PAVA in the interim until subsequent assessment by Police Scotland to enable the organisation to identify appropriate formal governance routes. • A PAVA Short Life User group will be established for all Data/Asset Owners, including Strategic, Operational and Tactical where applicable. • Stores/Learning, Training and Development will explore any central monitoring capability available and report to the PAVA Short Life User Group as appropriate. 	31/07/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>A PAVA compliance monitoring group has been set up and is overseeing the introduction of an asset audit and tracking system. Police Scotland also noted that they are writing a new Standard Operating Procedure which will reference the latest instruction around use and require compliance with the latest asset audit and tracking system. Discussions are ongoing as to the long term owner of the SOP.</p> <p>This recommendation will be fully implemented once we are provided with evidence that the asset audit and tracking system has been implemented.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>A PAVA compliance monitoring group is overseeing the introduction of an asset audit and tracking system. In the interim, identification of all controls in local divisions for stock tracking of PAVA was completed allowing for a national record, by PSI, to be created for the first time.</p> <p>This is being centrally managed by our Purchasing, Operations and Logistics Team in conjunction with delivering on actions R1.2 and R3.1. This will support the push towards a national audit by the end of January 2024, as a refresher exercise can begin.</p> <p>A new Standard Operating Procedure is being written which will reference the latest instruction around use and require compliance with the asset audit and tracking system. A Police Scotland Memo (38/23) was issued in July 2023 to remind Divisions of their responsibilities in line with existing guidance.</p> <p>Discussions are ongoing to identify the long-term owner of the SOP to ensure the provision of lifetime maintenance and frequency of refresh.</p>	ACC Professionalism and Assurance	31/01/2024




RECOMMENDATION STATUS

Core Financial Controls- 1.1 Supplier Record Review			TYPE
<p>Supplier master data is maintained within the e-Financials finance system, with the Accounts Payable team having responsibility for making authorised changes to existing suppliers and adding new suppliers as required. It is important that supplier data is accurate and up to date to ensure payments are made correctly. Data enabled testing performed over all supplier master data highlighted a number of exceptions which are summarised below:</p> <ul style="list-style-type: none"> • Testing for duplicate supplier details found that within the supplier master data there were 138 duplicate addresses (3% of population), 198 duplicate bank details (5% of population), and 120 duplicate supplier names (3% of population). • Testing for missing supplier details found 462 (11% of population) instances where suppliers were missing bank details. • There were 2,037 suppliers (48% of population) with zero transactions in the last 12 months, indicating that they are possibly inactive; and 638 suppliers (15% of population) with only one transaction in the last 12 months, indicating that they are possibly one-time suppliers. <p>We note that the exceptions identified above represent potential instances of duplicate data, missing data, inactive and one-time suppliers, and have not been individually verified by Internal Audit. A detailed review of the above instances will be required to be undertaken by management to assess the extent to which there are genuine exceptions within supplier master data.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>If key controls in place are not consistently complied with and, as a result, supplier master data is not carefully maintained and kept up to date; there can be an increased risk of paying the incorrect supplier, making duplicate payments, making late payments, or of fraudulent activity taking place. Each of these risks would have a negative impact on both the finances and reputation of the Scottish Police Authority, were they to materialise.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that management review the outputs provided as part of this review and consider and rectify specific exceptions. We also recommend that, going forward, supplier records are reviewed on a periodic basis (e.g. quarterly) for completeness and accuracy. As part of this review, duplicate suppliers should be identified and cleared, and any missing or inaccurate records should be updated. We note that when e-Financials moves to the cloud, there may be opportunities to improve supplier data maintenance e.g. by introducing mandatory fields so that key information cannot be incomplete, validation of data entered, and automated flagging of duplicates.</p>	<p>Senior Manager, Purchasing/Receivables & Cash Services</p>	<p>Accounts Payable will review the exceptions highlighted. Although as referenced in the closing meeting these will likely be due to known reasons i.e. Arnold Clark branches are set up as individual suppliers but have the same bank details; councils with the same details.</p> <p>AP review supplier maintenance information on an ad-hoc basis. Agree that this should be formalised into a quarterly check/control review for noting the upgrade is primarily a technical release re Oracle compatibility so will not offer any enhanced controls re Supplier Management.</p>	<p>30/09/2023</p>




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>We were provided with evidence that Police Scotland have reviewed the outputs provided as part of the review and considered specific exceptions and that this has been appropriately reviewed and signed off.</p> <p>Police Scotland have designed and drafted a quarterly check process for standing data to capture potential duplicate accounts, missing data and to record reasons for known duplications.</p> <p>This recommendation will be marked as fully implemented when we have been able to confirm review and publication of quarterly check procedures and testing of the application of the quarterly check process.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>We reviewed and annotated the exception list provided by BDO this is now ready for management review and sign off.</p> <p>We have designed and drafted the quarterly check for the standing data to capture potential duplicate accounts, missing data and to record reasons for known duplicate exceptions. This will be fully tested at Q3.</p> <p>The 6 exception reports have been investigated and reviewed, and copies are provided as evidence.</p> <p>We have drafted a Supplier Maintenance process guide which will come into effect as part of Q3's closing reviews and checks - once Q3 has been completed, we will provide the review a sign-off copy as evidence.</p>	Senior Manager, Purchasing/Receivables & Cash Services	15/02/2024




RECOMMENDATION STATUS

Core Financial Controls- 1.2 One Off Suppliers			TYPE
<p>Supplier master data is maintained within the e-Financials finance system, with the Accounts Payable team having responsibility for making authorised changes to existing suppliers and adding new suppliers as required. It is important that supplier data is accurate and up to date to ensure payments are made correctly. Data enabled testing performed over all supplier master data highlighted a number of exceptions which are summarised below:</p> <ul style="list-style-type: none"> • Testing for duplicate supplier details found that within the supplier master data there were 138 duplicate addresses (3% of population), 198 duplicate bank details (5% of population), and 120 duplicate supplier names (3% of population). • Testing for missing supplier details found 462 (11% of population) instances where suppliers were missing bank details. • There were 2,037 suppliers (48% of population) with zero transactions in the last 12 months, indicating that they are possibly inactive; and 638 suppliers (15% of population) with only one transaction in the last 12 months, indicating that they are possibly one-time suppliers. <p>We note that the exceptions identified above represent potential instances of duplicate data, missing data, inactive and one-time suppliers, and have not been individually verified by Internal Audit. A detailed review of the above instances will be required to be undertaken by management to assess the extent to which there are genuine exceptions within supplier master data.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>If key controls in place are not consistently complied with and, as a result, supplier master data is not carefully maintained and kept up to date; there can be an increased risk of paying the incorrect supplier, making duplicate payments, making late payments, or of fraudulent activity taking place. Each of these risks would have a negative impact on both the finances and reputation of the Scottish Police Authority, were they to materialise.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that management review the outputs provided as part of this audit and consider whether potentially inactive suppliers identified are genuine one-off suppliers and whether these can be removed from supplier master data. We also recommend that, going forward, SPA complete an annual review of supplier data to identify one-off suppliers.</p>	<p>Senior Manager, Purchasing/Receivables & Cash Services</p>	<p>AP review inactive suppliers. Any inactive suppliers are marked with an indicator which prevents them being used. Will check to see whether these suppliers have had the indicator applied and if appropriate will apply. For reference currently have 11,961 suppliers of which 8,084 marked with an indicator to prevent them being used. As above will formalise the inactive supplier review into a quarterly process. Once the upgrade and hosting has been completed an exercise will be undertaken with the vendor to remove inactive suppliers from the system.</p>	<p>30/09/2023</p>





RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>We were provided with evidence that management had reviewed the evidence provided of potentially inactive and one-off suppliers and that this had been appropriately reviewed and signed off.</p> <p>Police Scotland have advised us that they have had discussions with the Systems Team regarding automatic deactivation of dormant suppliers. This is a work in progress, the test system needs to be configured before testing can be completed and the process can be transferred to the live system. Police Scotland have advised that it is unlikely that this will be fully operational before the calendar year end.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>We have reviewed, updated and returned the changes to supplier procedures (AP 008) and it is now published in the finance intranet page. This covers the updating of supplier data rather than the deletion of dormant suppliers.</p> <p>The form only covers the updating of supplier data rather than the deletion of dormant suppliers and so we have had a discussion with the systems team to regarding the automatic deactivation.</p> <p>We underestimated the time required and the impact of current resources challenges to set up the automatic deactivation of dormant suppliers. This is now in test and progressing at good pace. It is expected to be ready prior to the end of the calendar year. This will allow us to run the full process for the Q3 closing and to have the evidence ready for auditor review shortly after.</p>	<p>Senior Manager, Purchasing/Receivables & Cash Services</p>	<p>01/02/2024</p>



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
There is a risk that if the Milestone tracker is not reviewed post milestone completion, then critical tasks may remain outstanding and not completed at the appropriate time.			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>	Chief Digital Information Officer	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 OCTOBER 2023			STATUS
<p>There are both project milestones and contractual milestones in place; Milestone 3 was around readiness for Pilot. There was initially a Critical Path Tracker in place with tasks leading up to the Pilot, however, in the last four weeks leading up to the Pilot (24th January 2023) there was a Gold Group established which met weekly. The Gold Group used a Go/No Go Tracker to monitor a checklist of critical activity. Each activity was given a RAG rating and only when there were no more red ratings was the group satisfied for readiness. The SIRO signed off the Go/No Go tracker after the final Gold Group meeting.</p> <p>This recommendation is superseded as the original tracker was replaced by the Go/No Go tracker.</p>			SUPERSEDED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
A copy of the Go/NoGo tracker was provided, it replaced the Milestone 3 Tracker to the January 2023 Programme Board. A copy of the discussion summary conforming the Go decision for Pilot was made and is provided as evidence.	Chief Digital Information Officer	N/A



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>	DESC 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).	17/10/2023
BDO UPDATE OCTOBER 2023			STATUS
Police Scotland have advised that the Terms of Reference is due to be presented to the Programme Board for approval on 17th October 2023 and that CDIO has approved for the target date to be moved.			 BEING IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
TOR due to be presented to Programme Board for approval on 17th October 2023. CDIO has approved the target date to be moved.	DESC Programme Manager	17/10/2023



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.	DESC 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 OCTOBER 2023			STATUS
We were provided with evidence that CaseLines is no longer being progressed and therefore this recommendation is no longer relevant for follow up.			SUPERSEDED 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
A COPFS and SCTS Delivery 2 Response briefing paper that went to the July 2023 Programme Board is enclosed, together with a copy of the discussion summary confirming CaseLines is no longer being progressed, and the alternative option approved.	DESC Programme Manager	N/A




RECOMMENDATION STATUS

ESTATES MANAGEMENT- 1.2 Estates Plans for National Divisions and Functions	TYPE
<p>The draft implementation plan for the Estates Strategy, at the point at which we carried out our review, included 140 potential transformation projects. The projects set out in the implementation plan represent a variety of initiatives, including: new builds, refurbishment or replacement of single or multiple buildings, co-location opportunities, and disposals of surplus buildings.</p> <p>The projects were initially identified and scoped largely through the preparation of divisional estates plans, which have been compiled for local policing divisions in conjunction with divisional commanders. The process is well defined and uses standardised documentation to take into account a number of factors related to the priorities articulated in the Estates Strategy, such as opportunities to pursue co-location, condition of the existing estate, environmental and wellbeing benefits, and impact upon service delivery. The analysis of these factors underpin the adopted approach to project prioritisation.</p> <p>No estates plans have yet been developed for national divisions and functions such as Corporate Services and SCD, though we understand that templates have been provided to OSD and SCD. The divisional plans prepared for local policing divisions include some consideration of these areas, in instances where facilities are shared by local and national divisions, and we understand that there is regular engagement with the Estates Transformation Team.</p> <p>The programme of projects currently being progressed towards implementation does include a number of projects relating to national divisions and functions, including SCD, OSD, and the SPA Forensic Service. However, these projects have not been identified in the context of a holistic assessment of the needs of these business areas.</p>	<p>DESIGN</p> 
IMPLICATION	SIGNIFICANCE
<p>There is a risk that the projects selected for implementation as part of the Estates Transformation Programme do not fully reflect the needs of national divisions and functions, as no comprehensive assessment of these has been carried out. This could lead to failure to deliver against the objectives of the Estates Strategy and inhibit the effectiveness of other transformation programmes such as Enabling Policing for the Future.</p> <p>If the needs of national functions are considered only in the context of facilities shared with local policing, there is a further risk that opportunities to transform the delivery of these functions could be missed, leading to existing models of delivery for these functions becoming embedded and difficult to revise in the future. This risk is mitigated to an extent by the embedding of Estates Transformation single points of contact (SPOCs) working in partnership with National functions.</p>	<p>HIGH</p>




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should prepare estates plans for national divisions and functions, similar in scope to those prepared for local policing divisions. This should include:</p> <ul style="list-style-type: none"> □ An assessment of the existing estates footprint of the division or function, and in particular identify areas where this is shared with other business areas; □ An assessment of the future needs of the division or function including the outcomes of the condition survey and Strategic Workforce Plan; and □ Consider opportunities to align with, or impacts upon, projects already included in the draft implementation plan. 	Head of Estates	<p>Accepted. There are several projects in the Estates Transformation programme which relate to national divisions and functions, including some of the highest priority projects, for example Project Weaver (Forensics). It is also worth noting that when a project is considering a location where both local and national division are located, the needs of both the local and national divisions are taken into consideration. There are dedicated senior points of contact within the Estates Transformation team for each of the national divisions who meet on a monthly basis to help build estates plans for national divisions and functions. However, a holistic assessment of the needs of the national divisions and functions is required.</p> <p>Management intend to establish two new Boards for Estates Transformation, the Estates Local Policing Board and the Estates National Functions Board, which will focus on the development, design and implementation of estates plans, including bespoke elements of the implementation plan for each of the national divisions. These plans will cover footprint, future needs informed by the recent condition survey, specialist requirements, and SWP and will be integrated into the wider Estates Strategy implementation plan going forward.</p>	01/07/2023
BDO UPDATE OCTOBER 2023			STATUS
<p>We were provided with evidence that Police Scotland has prepared estates strategies which meet the recommendation for the following National Divisions: SPA Forensic Services, C3, Specialist Crime Division, and Criminal Justice Services Division. The strategy for the Organisational Support Division was still in draft and was not provided as part of the audit. We also noted that the strategies provided still included a draft watermark.</p> <p>PS noted that the strategies will not be progressed until the financial position has been improved as the focus is currently on rationalising and consolidating the existing estate and driving capital and revenue savings back into the organisation.</p> <p>PS have advised us that this recommendation will no longer be implemented due to changing priorities and a shift from long-term to short-term planning; this</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>recommendation will be rolled forward to the next quarter until we have been provided with evidence that the National Divisions have been considered under the two transformation projects which are taking place under the new approach and that there are Single Points of Contact from Estates embedded in each Division.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>The evidence provided to date demonstrates we have a number of plans in place covering more than half of the National Divisions. These are dynamic living documents and to an extent will never be finished but will require continual review. We have removed the draft watermark on this basis. Our priority to complete the remaining National Divisions has changed due to the current and future financial position within Policing with a greater focus on rationalising and consolidating the existing estate. This new approach is being progressed under two strategic operations - Falcon and Eagle. This has been reported to the Scottish Police Authority Resources Committee in private. These transformation projects have and will continue to undergo extensive consultation so that we can be assured we are taking account of the requirements of National Divisions impacted by any changes. We also have Single Points of Contact from Estates embedded within all Divisions bringing about greater awareness and consultation on future plans and requirements. With the current accelerated level of change driven by funding challenges, our focus is on cyclical dynamic planning in an agile manner and so we consider this recommendation to be no longer relevant.</p>	Head of Estates	31/12/2023




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 OCTOBER 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 collectively by the People Committee, however SPA were unable to provide any evidence that this was communicated to the Committee or that there was a change to the Terms of Reference to reflect the Committee's new role. 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>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>The decision for the People Committee to take on the role of H&S Champion as a collective was taken by the SPA Chair and fed back to the relevant SPA staff verbally therefore there is no evidence trail. Health & Safety has always been the role of the People Committee so nothing has changed.</p>		




RECOMMENDATION STATUS

ICT SERVICE DELIVERY- 2.2 Service Catalogue			TYPE
The Digital Division has not maintained a service catalogue which details the full list of services they provide to stakeholders. Work is currently underway to develop an updated service catalogue, and to publish this where it will be accessible to stakeholders.			DESIGN 
IMPLICATION			SIGNIFICANCE
Without a service catalogue, there is an increased risk that staff and customers will be unaware of the services that are performed by the Digital Division which may make it more difficult to manage the expectations of customers.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the Digital Division updates their service catalogue to cover all services within their portfolio, with reference to associated SLAs, targets, objectives, or performance expectations.</p> <p>We recommend that the service catalogue is published and available to view by individuals in the organisation outside of the Digital Division, whether this be on the organisation intranet or via regular communication.</p>	Chief Digital Information Officer	<p>The Service Delivery Leads are working to update and improve on the current Service Catalogue which is available - bringing this into the IT Connect Service Management solution. Our Service Catalogue provision will be informational and will be hosted on the current Police Scotland intranet Platform. This will detail the high-level service that is provided by the Digital Division. This will act as an initial solution as we move towards the delivery of two strategic pieces of work, which will focus on greater transactional content:</p> <ul style="list-style-type: none"> • a full review of service provided across the Digital Division will be undertaken as part of the delivery of the Digital Division TOM work • A project within the Enabling Policing for the future programme which will develop a full end to end Service Catalogue for the DD. <p>However, it is not expected that this work will be completed until 2025 and there is no desire to complete a full Service Catalogue out with these projects. The action therefore should be considered complete and discharged via the interim proposal above.</p>	31/08/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>The Service Catalogue is currently available on the Intranet page; work is underway to move the Catalogue over to IT Connect, however, in the interim additional data is being prepared to be added in the application and hardware details into the Catalogue along with a cleanse of old information.</p> <p>PS noted that a full end to end Service Catalogue will be served as a result of EPF and delivery of the new Target Operating Model. This recommendation will be fully implemented once we have been provided with evidence that an end to end Service Catalogue has been delivered which makes reference to SLAs, targets, objectives, or performance expectations.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>At present we have a Service Catalogue stored on our Police Scotland Intranet via the current Digital Page. We are working to move the current offering on the intranet site to IT connect (our IT Service Management solution), however meantime additional data is being prepared to be added in the application and hardware details into the Service Catalogue and a cleanse of old information.</p> <p>Other areas we have developed are noted below:</p> <ul style="list-style-type: none"> • A Service Request checklist has been developed that will support “getting it right first”; when asking for information. • further detail on the Service Delivery team updated on the intranet. • Customer newsletter and redesign of intranet pages to make contact as simple as possible. <p>However also to note that this was originally identified as a piece of work in which the overall TOM would contribute to and to take into account the changes that the TOM will bring with it, we would suggest that this action is better suited as a result of the TOM work as we move towards a different way of working within the DD with an understanding that full end to end Service Catalogue development was to be best served as a result of EPF and delivery of the TOM. It is requested that consideration is given to the offering already in place and the future work and changing landscape of the Digital Division and that this recommendation may be considered for closure.</p>	Chief Digital Information Officer	31/12/2023




RECOMMENDATION STATUS

ICT SERVICE DELIVERY- 3.1 Demand Planning and Prioritisation			TYPE
<p>Our review identified the need for improvement in demand planning processes within Digital Division.</p> <p>At present, the main sources of identifying demands are from requirements to support Change via demand from the Change Board and the meetings held by Service Delivery Leads with stakeholders. The demand identified from stakeholders has up to a 12-month outlook.</p> <p>The current gap in process is that Digital Division does not have a formal process through which the collective demand from the Change Board and stakeholders, as well as that from service requests (see MAP1.1), is collated and then prioritised.</p> <p>Work is ongoing within Digital Division to implement a new process which aims to better categorise, prioritise and detail business drivers behind tasks. A new demand planning process is planned as part of this.</p> <p>Proposals are in place to update and amend the current call system for service requests, which will include the application of a priority level and a demand driver categorisation to any projects proposed through this route.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Without a clear process to document and prioritise demand, there is a risk that Digital Division will not be able to appropriately plan delivery of work required by the business. This could negatively impact on the delivery of projects and other internal change activities.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division, in collaboration with senior stakeholders in the organisation, develops and implements formal processes through which resource demands are collated and prioritised. Formal criteria should be developed to allow a consistent approach to prioritisation of demand over a rolling 12-18 month period. As part of this process, Digital Division should work with stakeholders to agree the management and governance arrangements for initial and ongoing review of prioritisation of demand. Governance arrangements should ensure that prioritisation of activities and resource allocation is business-led.</p> <p>This will allow Digital Division management to understand whether current resourcing requirements are capable of meeting demand, allowing decisions to be taken to increase resourcing or delay planned activity.</p>	Chief Digital Information Officer	<p>The Digital Division has established annual Service Planning activity where key organisational activities are identified and reported upon to the executive on an annual basis. This is an acknowledgement of the work which the Digital Division are undertaking or are due to start in the delivery year ahead. There are no clear organisational prioritisation activities completed as part of this work rather a noting of the proposals</p> <p>The Digital Division will commit to developing and documenting the Service Plan Process, with Service Delivery Leads and Portfolio Managers ensuring organisational requirements are captured. (August 2022)</p> <p>We will review the output of the Service Plan on a 6 monthly basis and report on progress to key stakeholders across PS and SPA (Service Plan to Exec June 2022 and a review by 31st December 2022)</p>	31/08/2023




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>We will introduce monthly reporting as part of the performance framework.</p> <p>The proposed establishment of a DDICT Board will provide a vehicle for the assessment and prioritisation of demand being placed on Police Scotland Digital Division. It is expected that this board will be formally established and operating by December 2022.</p>	
BDO UPDATE OCTOBER 2023			STATUS
<p>Since the audit took place, the division have been in the process of implementing a new Target Operating Model (TOM) which will move to a product centric mode of operation. One of the key challenges within this has been identified as "operating within an environment of unclear and or changing priorities." As part of the transition to this model, there will be a mix of project and product delivery and the solution to that will reside within the TOM. Information provided on the new TOM noted that it will manage a coherent and robust process of prioritisation for demand and will ensure priorities translate into resource deployment. It will be involved in the service planning process, improving alignment with the business and ensuring PS response better to unplanned work and changing priorities.</p> <p>A new Digital Strategy has been developed and a Digital Strategy Board is in the process of being set up, we were provided with the draft ToR for this. This Board will provide assurance and scrutiny over delivery of the Digital Strategy. PS have acknowledged that whilst this does not account for all demand within the Digital Division, there will be an improvement on reporting and categorisation of demand.</p> <p>This recommendation will be fully implemented when we are provided with evidence that the TOM has been implemented and the demand and prioritisation functionality is operating as planned.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
<p>Significant time and effort went into establishing the roadmap for delivery as part of the Digital Strategy. This work has been agreed across the organisation and will be prioritised appropriately. Service Planning has not progressed as a result of the work undertaken in the Digital Strategy. A new Digital Strategy Board has been identified and is currently being set up expect that the first will sit by end of the Calander year. Draft TOR is out for feedback however provided meantime (separate attachment- I expect that this will change following feedback)- this Board will provide assurance and scrutiny over the delivery of the Digital Strategy. Where we recognise that this does not account for all demand within Digital Division, progress is being made across a number of other items within the audit that will allow us overall to improve on our reporting and categorise our demand. As identified in the TOM one of our key challenges is "Operating within an environment of unclear and/or changing priorities" with a move towards product centric models the prioritisation challenge looks to focus on the development of the products with enhancements of the products within the defined product line. As part of the transition to this model, we do understand that we will be working with a mix of project and product delivery and challenges of prioritisation will remain, however the longer-term solution to this resides largely within that TOM. To note the TOM has identified an increased capacity in this area. It is requested that this action is considered for closure with an understanding that Digital Strategy, funding and move to a new TOM will support this activity</p>		Chief Digital Information Officer	31/12/2025




RECOMMENDATION STATUS

ICT SERVICE DELIVERY- 4.1 Resource Planning			TYPE
<p>Resources assigned to inflight change projects are set out within the Digital Division Resource Planning Model. At the time of our review, this covered a 16-month period from December 2020 to March 2022.</p> <p>Resource planning is not formally documented for non-Change programme activity within the Digital Division. Processes are not in place to enable effective planning to meet demand. For example, there is no documentation of workload and demand across the BAU teams (including details of peak periods or training requirements etc.) to allow for a clear view of available capacity to support demand.</p> <p>We also noted that there is no process in place which formally records the skills and competencies held by staff to understand and manage skills gaps in the Division. The implementation of such a skills tracker is proposed as part of new resource planning process plans, although there was no agreed date for the implementation of these changes at the time of this review.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Prioritisation, demand planning and resource planning are all intrinsically linked. As such, the risks discussed in MAP 3.1 impact on the Digital Division’s ability to perform effective resource management. There is a risk that the lack of formal processes in relation to resource management results in the Digital Division not being able to deliver planned activity. This could result in over- or under-staffed projects or the removal of essential resource from BAU activities. This could negatively impact on service quality.</p>			HIGH
PREVIOUS AUDITOR’S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>The Digital Division should establish formal resource management processes for non-Change programme activity. The recommendations set out in MAP3.1 should be considered as part of the development of this process. This process should factor in the resourcing requirements for the different layers of activities that staff are involved in, including BAU work, leave, training and service improvements. Management should investigate and where possible use historic trend information to support resource management activities, especially for areas where there are potential peak periods of workload/activity.</p> <p>We also recommend that Digital Division documents skills across the teams and use this information in support of a skills gap analysis. Where gaps in skills are identified, Digital Division management should work with Training to provide appropriate training to staff. Alternatively, management should explore options where it is better value for money in obtaining managed services for specific skills.</p>	Chief Digital Information Officer	<p>The Digital Division had previously identified their requirements for a full resource management solution. An Initial Procurement RFI was completed in 2021 to understand potential options available to us from the market in regards to Resource Management. Upon the implementation of the new Enterprise-wide Portfolio Management tool, the Digital Division will consider the resource management module within this to identify if this meets the requirements to resource against a variation of activities (Dec 2022).</p> <p>Following on from this the Digital Division will either implement or consider market options to introduce a resource management solution to the department. A review of this will be considered and report produced that will provide clarity on gaps and next steps by (Feb 2023) - Implementation to follow depending on solution.</p>	31/08/2023




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>In relation to Skills Development, the Digital Division carry out a detailed annual review of training requirements across the Division working with line managers and heads of service to identify training requirements. These are provided through an approved supplier in which a full procurement exercise took place. The Training Department does not provide technical provision to the Digital Division. As part of the current Procurement of Professional Services for the Digital Division TOM, a Skills Gap analysis will take place (defined as part of the deliverables). It is expected that our Digital Division ToM Professional Services engagement will be completed by end December 2022. (Dec 2022)</p>	
BDO UPDATE OCTOBER 2023			STATUS
<p>A review of the PPM Anywhere tool which is currently used for portfolio management has been completed following a trial and it has been recommended that this is not progressed; a report is to be shared at the People Board to support this.</p> <p>The new TOM and EPF have identified the requirement to ensure correct tooling and processes are in place to manage resources and skills within the Digital Division; funding is being requested to develop a resource management solution. PS intend to progress towards a Skills Framework for the Information Age as part of the new TOM and have a training plan and budget in place and a skills matrix is being rolled out to end team by the end of the Financial Year. We were provided with evidence of the skills demand training process.</p> <p>This recommendation will be fully implemented once we are provided with evidence of the implemented resource management solution and the shared skills matrices.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
<p>A review of the PPM anywhere tool (currently used within the change team for management of the portfolio) internally for a resource management solution has been completed following a trial. It is not recommended we move forward with this. A report will be shared with the DD SMT at the People board to support this. Additionally Digital Transformed and EPF have identified the requirement to ensure correct tooling and processes in place to manage resource and skills within Digital Division. Funding being requested to develop resource management solution. We will progress towards SFIA framework as part of the Digital Transformed (TOM) work. We have a robust training plan and training budget allocated to DD. Process document for capture and approval has been provided on a separate attachment. Additionally, we are rolling out a skill matrix for each team. Version ready for the end of FY. It is requested that this action is considered for closure as a result of the work that needs to be undertaken under TOM/EPF to implement a new resource solution based on funding and prioritisation. Skills process in place and works well.</p>		Chief Digital Information Officer	31/12/2025




RECOMMENDATION STATUS

LEGAL CLAIMS HANDLING - 5.2 Police Scotland Organisational Learning			TYPE
<p>Police Scotland is in the process of developing a framework to support the identification and implementation of organisational learning within operational areas. At present, any action from identified organisational learning arising from Legal Claims would be required to be implemented on a case by case basis through the existing channels of engagement between Legal Services and People & Development or Professional Standards. However, as noted at MAP 5.1, the present approach to identifying such learning within Police Scotland is non-systematic.</p> <p>Police Scotland conducted an internal review into Organisational Learning, which reported in September 2020. The review determined that there are a broad range of potential sources of organisational learning across the organisation and recommended that a governance structure and approach is developed to capture the outputs of these and coordinate the implementation of any resulting action. A briefing paper which presented options for putting in place such a structure as part of the Professionalism and Assurance Portfolio was presented to the June meeting of the Operation Talla Strategic Oversight Board.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
In the absence of a wider framework, there is a risk that identified organisational learning is not progressed as a consequence of unclear ownership of the resulting actions, leading to failure to address root causes driving legal claims.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Subject to the implementation of MAP 5.1, Legal Services should seek to establish the review of legal claims as a potential source of organisational learning and align its review processes with the structures put in place to coordinate and implement any identified actions.</p> <p>In the interim, Police Scotland should incorporate organisational learning from existing reporting and communication channels into operational business areas.</p>	ACC Professionalism and Assurance	<p>We are still considering our position in respect of introducing a Force-wide Organisational Learning Framework and function which is dependent on additional funding to support implementation.</p> <p>Legal Services review and capture their own learning which formed our response to Objective 5.1.</p> <p>In respect of Organisational Learning from ETs, Grievances and Disciplinaries - a report on learning is provided to the People and Development Operational Delivery Meeting by the Chair of the Continued Case Review Panel (CARP) on a quarterly basis.</p> <p>This report details trends, highlights, issues arising from cases, which could also include anything similar from ET cases during the same period. Learning and actions are then determined by the Senior Management Team and progressed/monitored thereafter via our People and Development governance processes.</p>	30/09/2023




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>In respect of learning from Insurance claims some work is ongoing in respect of testing an approach for Motor claims. We are in the process of undertaking a deep dive of Motor Claims to review all the management information available and identify trends or root causes where opportunities for learning can be addressed. We will involve Fleet, Estates and Health and Safety in this process to maximise opportunities to reduce repeat/similar claims wherever possible.</p> <p>Once this process has been successfully tested, we will consider if this approach can be extended to Employers and Public Liability claims but we expect this process to be more difficult.</p>	
BDO UPDATE OCTOBER 2023			STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented when we have been provided with evidence that PS have incorporated OL from reporting and communication channels into operational business areas.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
<p>We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.</p>		<p>Chief Superintendent Governance, Audit and Assurance</p>	<p>30/09/2024</p>




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 01 Definition of Organisational Learning			TYPE
<p>Police Scotland has articulated a vision of an organisational learning framework; however it has not yet been rolled out or implemented across the organisation. We found that organisational learning arrangements that are currently operating within particular divisions or business areas did not necessarily follow this model.</p> <p>The Strategy and Analysis Directorate (comprising Strategy, Insight and Engagement and the Analysis and Performance Unit) is the core corporate support for Police Scotland to provide detailed analysis, insights, strategy and plans the enable delivery of services across the country. The key areas such as demand and productivity, analysis, research and insights are all used to inform both the strategic direction of the organisation and a range of policing decisions. While some outputs from the service can support organisational learning, others are designed to enable and support the strategic direction and decision making of the service.</p> <p>More generally, we found that individual business areas' perception of organisational learning activity tended to align with their areas of responsibility. For example, operational areas referred to reflective processes such as debriefs and linked this with training, whereas areas with a focus on scrutiny and assurance tended to regard organisational learning as a process of identifying and implementing improvement recommendations. An effective organisational learning framework relies on a shared understanding of the activities that could potentially represent a source of learning and focus proportionately on those most likely to provide the greatest value. As such, it is important for Police Scotland to articulate the organisational learning activities that are likely to fall within the remit of the framework.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
No implication included in original report.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should agree a definition of organisational learning and articulate the key activities that are expected to fall within its scope.</p> <p>This should be clear as to the approach to organisational learning, how this is collated across the organisation and disseminated to relevant personnel. In particular, the definition should clearly communicate the arrangements for sharing and disseminating organisational learning out with the business area in which it has been identified.</p> <p>This definition, and the supporting example learning activities, should give consideration to proportionality in order that the learning intended to be captured is of sufficient significance and quality.</p>	ACC Professionalism and Assurance	Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.	30/09/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented once the Organisational Framework has been developed and we are able to confirm that Police Scotland have defined Organisational Learning, their approach to it and the key activities it encapsulates.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time, we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.</p>	<p>Chief Superintendent Governance, Audit and Assurance</p>	<p>30/09/2024</p>




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 02 Developing Organisation Learning Framework			TYPE
<p>The BJC sets out an ambition to implement a centralised structure for the administration of organisational learning. All seven of the areas we reviewed had some elements of process or governance structure that related to organisational learning, in the sense that there were processes (whether formal or customary) for the identification, retention and transfer of knowledge.</p> <p>Whilst we welcome the introduction of greater co-ordination and consistency of activity, the introduction of a central function carries with it the risk that some of these existing functions will be duplicated. This is particularly a potential issue where the processes involved are part of business-as-usual activity, or where there are existing governance processes for the assessment and implementation of organisational learning outcomes.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p><i>No implication included in original report.</i></p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>As the organisational learning framework is developed, Police Scotland should ensure that any additional systems, processes or structures introduced complement rather than duplicate existing arrangements. This will mean that some existing processes within business areas should be replaced with centralised corporate processes.</p> <p>We understand that Police Scotland intend to carry out an exercise documenting organisational learning activities occurring within business areas that should include an assessment of whether those activities, elements of those activities, or specific responsibilities would duplicate processes designed to underpin an organisational learning framework.</p> <p>The draft organisational learning process (see Appendix A) includes a process step for carrying out this assessment. If this model is adopted, it should define clear criteria and mechanisms for the escalation and delegation of tasking relating to organisational learning.</p>	ACC Professionalism and Assurance	<p>Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.</p>	30/09/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented when we are provided with evidence that the Organisational Learning Framework has been developed and implemented.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.	Chief Superintendent Governance, Audit and Assurance	30/09/2024




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 03 Mapping Exercise			TYPE
<p>The outline framework set out in the BJC defines a “three pillar” model for the identification of organisational learning. These pillars relate to three distinct areas of activity, which we have considered according to the following definitions. These definitions are not exhaustive and should be updated and refined as any organisational learning framework is developed.</p> <p>The proposed framework for organisational learning identifies a range of potential learning sources (see Appendix B) that comprises a mix of:</p> <ul style="list-style-type: none"> • Business areas such as Strategy and Analysis Directorate and SMARTEU; • Processes such as Strategic Threat Assessment; and • Information such as results of internal and external scrutiny. <p>It is not immediately apparent how Police Scotland would identify learning from each of these sources and how this would then be fed into an organisational learning framework. Combined with a lack of clarity as to what constitutes organisational learning (see recommendation 1), this creates a risk of introducing excessive complexity into the organisational learning framework.</p> <p>When designing effective processes, it is important to clearly identify the inputs and outputs, alongside the expected pathways, and to clearly align these to the three pillars that underpin the proposed organisational learning framework.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<i>No implication included in original report.</i>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should carry out a mapping exercise with the objective of identifying the specific processes, carried out within divisions and functions, which produce outputs that are considered to be organisational learning within the scope of the framework.</p> <p>This will support the organisation in determining which business areas produce organisational learning under each pillar. In turn, Police Scotland can then determine a set of criteria by which can be used to guide assessment and filtering processes for the selection of learning requiring further action.</p>	ACC Professionalism and Assurance	<p>Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a</p>	30/09/2023




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.	
BDO UPDATE OCTOBER 2023			STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented when we are provided with evidence that Police Scotland have mapped the processes which produce Organisational Learning and have determined criteria for guiding assessment and filtering of learning requiring further action.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.		Chief Superintendent Governance, Audit and Assurance	30/09/2024




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 04 Documenting Actions			TYPE
<p>When implementing a common organisational learning framework across Police Scotland, there will also be a need to introduce greater consistency across business areas within the processes through which organisational learning is identified. This is most relevant in relation to any actions arising that will be centrally tracked and co-ordinated (see Stage 3) and may be implemented by a different business area than was responsible for their generation.</p> <p>It will be important for actions to have:</p> <ul style="list-style-type: none"> • An articulation of the action needed to be taken, as well as the desired outcome from its implementation; • A ‘risk rating’ or other indicator that objectively reflects its significance; and • An agreed owner and planned due date; 			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<i>No implication included in original report.</i>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should create a template for documenting actions that enables consistent and clear recording across business areas. This should be supported by guidance that explains its use, in particular for the assignation of risk ratings.</p> <p>The action tracking template should then be embedded into existing organisational learning activities as identified per recommendation 1.</p>	ACC Professionalism and Assurance	<p>Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.</p>	30/09/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented once we have been provided with evidence that Police Scotland have created a template for tracking actions and that this has been embedded into Organisational Learning activities.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.	Chief Superintendent Governance, Audit and Assurance	30/09/2024




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 05 Operational Learning Library			TYPE
<p>Of the areas we reviewed only two made use of information repositories that were distinct from action tracking and assurance mechanisms, both of which are external to Police Scotland. These were SMARTEU, which makes use of Joint Organisational Learning (JOL), and the Organised Crime and Counter Terrorism Unit (OCCTU), which makes use of a UK-wide shared organisational learning system for CT policing termed Counter Terrorism Organisational Learning System (CT OLS).</p> <p>Strategy and Analysis Directorate hold a range of information that informs strategy, service and decision making. Elements of this information may enhance organisational learning, however, its use is also clearly defined in terms of strategy, planning and informing policing services.</p> <p>Both JOL and CT OLS are systems built to support organisational learning processes that involve the transfer of information between organisations, as opposed to development within a single organisation with a single collective governance structure. This means that it must account for the situation where one organisation identifies learning that other participating organisations may choose to implement change. This level of flexibility may not be desirable for an organisational learning system implemented within a single organisation.</p> <p>The existing outline organisational learning framework makes reference to an Organisational Learning Library but does not make clear whether this refers to storing or archiving information that goes beyond the learning identified and action taken or is independent of the means to track and obtain assurances over the implementation of those actions.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
No implication included in original report.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should determine whether to implement an organisational learning library that operates independently of any action tracking. If such a repository is implemented, Police Scotland should ensure there are criteria that should be satisfied before storing information. This should consider:</p> <ul style="list-style-type: none"> its significance (to exclude trivial matters); the likelihood of future use; and its potential relevance, expressed in terms of the scenarios or processes in which it could or should be used (such as major events planning). <p>Alternatively, Police Scotland may decide to implement a model that assumes that organisational learning inherently leads to action and builds</p>	ACC Professionalism and Assurance	<p>Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.</p>	30/09/2023




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>corporate memory through means such as the update of policies, procedure documents, and SOPs. This may also be complemented by ensuring that there are effective documentation management regimes in place within business areas for the storage of their organisational learning outputs.</p>			
BDO UPDATE OCTOBER 2023			STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented when we are provided with evidence of the consideration of options regarding an Organisational Learning Library and the actions taken to implement the chosen option.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
<p>We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.</p>	<p>Chief Superintendent Governance, Audit and Assurance</p>	<p>30/09/2024</p>	




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 06 Repository Information			TYPE
<p>Both JOL and the CT OLS are information repositories that provide a means for information to be stored and accessed. In order to support this use, they are designed such that:</p> <ul style="list-style-type: none"> • The repository is searchable so that relevant information can be readily and quickly identified. This means that any information added to the repository must be catalogued and described. Otherwise, information that is relevant may not be locatable. • The repository is intended to be comprehensive, meaning that all potentially relevant information is accessible from a single location, or as few locations as possible to minimise the administrative burden of accessing the information. • There are arrangements to ensure that individuals with need of the information are aware that the repository exists. <p>For both systems, there is an underpinning process that clearly defines the scope of information to be retained, and the format in which it is to be stored. Governance and approval arrangements for the addition of information to the system are also defined.</p> <p>Each of the systems is explicitly designed to be searchable, such that information arising from past occurrences can be applied to other instances. If Police Scotland elects to introduce such a repository, it should introduce arrangements to ensure that the information it obtains remains relevant and accessible. This may have resourcing implications, and may duplicate effort already undertaken within business areas to build and maintain information repositories such as shared network drives, intranet pages, etc.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<i>No implication included in original report.</i>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Information added to the repository should be articulated and recorded in such a way that it lends itself to analysis. The design of these arrangements should include an assessment of the likely needs of individuals making use of the repository. This may comprise:</p> <ul style="list-style-type: none"> • Categorisation of learning by nature of activity or operational area • Assignment of keywords to support searching and visibility of information 	ACC Professionalism and Assurance	Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.	30/09/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented once we are provided with evidence of the assessment of needs of repository users and of follow up action taken to make the design more user friendly.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.</p>	<p>Chief Superintendent Governance, Audit and Assurance</p>	<p>30/09/2024</p>




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 07 Resources			TYPE
<p>In the course of our review, we found that the CT OLD processes operated by OCCTU were generally regarded as the most developed organisational learning processes within Police Scotland.</p> <p>SCD has previously attempted to generalise the organisational learning approach used by OCCTU and implement this across SCD more widely. Limited progress has been made in this regard. We explored the reasons for this and identified the following of relevance to any wider implementation of an organisational learning framework:</p> <ul style="list-style-type: none"> • Resourcing: as a component of OCCTU, CT OLD is underpinned by dedicated resource and staffing. This includes dedicated CT Learning and Development staff who coordinate, manage and deliver organisational learning as related to Counter-Terrorism, as well as National Training Programmes and the coordination and mobilisation of specialist CT cadres. SCD has more limited resources to dedicate to the processes. • Scalability: CT OLD processes are underpinned by a dedicated electronic system that is not administered by Police Scotland. This leads to practical difficulties with expanding the scope of information that it contains, combined with issues segregating information with specific handling requirements from information that can be made available to officers generally. 			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
No implication included in original report.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Organisational learning systems must be supported by adequate resource. Police Scotland should consider the resource requirements for:</p> <ul style="list-style-type: none"> • Administration of any system used, such as adding new information; • Maintenance and update of the information held, where applicable; and • Supporting users of the system both in its use and in locating relevant information. <p>Resource requirements should be established at an early stage when considering the introduction of a dedicated, organisation-wide repository. This should include the extent to which the organisational learning processes supplement or replace activity already taking place within functions to avoid duplication (see recommendation 2).</p>	ACC Professionalism and Assurance	Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.	30/09/2023




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented once we are provided with evidence of the consideration of resourcing requirements and subsequent action to implement adequate resource.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.	Chief Superintendent Governance, Audit and Assurance	30/09/2024




RECOMMENDATION STATUS

ORGANISATIONAL LEARNING- 08 Assurance Processes			TYPE
<p>GAA and PSD explicitly have a remit to provide assurance over the implementation of recommendations arising from scrutiny (which are a form of organisational learning aligned with Pillar 3) across broad areas of the organisation. These business areas are both resourced and empowered to request updates on progress and have clear reporting lines and escalation pathways into the organisation’s governance structures if these are not implemented. The IT system used by PSD, 4Action, is designed for tracking the implementation of recommendations.</p> <p>Of the non-assurance areas we reviewed, the majority did not have access to any formal assurance process with which they could determine whether recommendations arising from their own organisational learning work had been implemented.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p><i>No implication included in original report.</i></p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>The organisational learning function must be underpinned by an assurance process that ensures that recommendations and actions arising from organisational learning activity are implemented and embedded effectively.</p> <p>Police Scotland should consider making use of existing processes to achieve this, for example by expanding the remit of existing assurance processes within GAA and PSD including the use of supporting systems such as 4Action.</p>	<p>ACC Professionalism and Assurance</p>	<p>Police Scotland agree with the findings and recommendations identified within this report. There is work ongoing to secure Scottish Government transformation funding to procure professional services to assist with the implementation of our Organisational Learning framework and structure. While we await this decision, we will scope how to progress with the implementation with the tools and resources available to us. This activity will be led by Chief Superintendent Governance, Audit and Assurance and we will report back on progress through our existing quarterly updates. The timescale is a checkpoint where we will have a confirmed position about additional funding and an opportunity to make some interim progress with options for implementation.</p>	<p>30/09/2023</p>




RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>PS have authorised Chief Superintendent Governance, Audit and Assurance to source and allocate resources to scope the requirements and options for the development and delivery of a Police Scotland Organisational Learning Framework which will address all findings from the audit.</p> <p>It is intended that following the refresh of the People Strategy (estimated December 2023), there will be delivery of a Learning and Development Strategy which will set out the vision for the training provision going forward. Work is ongoing to identify OL gaps and opportunities.</p> <p>This recommendation will be fully implemented once we are provided with evidence of the assurance process in place to ensure actions and recommendations are implemented effectively.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>We have provided a report detailing the progress made with all Organisational Learning recommendations. At this time we are not in a position to close any. Please refer to the attached report for a status update covering all 8 recommendations.</p>	<p>Chief Superintendent Governance, Audit and Assurance</p>	<p>30/09/2024</p>




RECOMMENDATION STATUS

STAFF ABSENCE AND MODIFIED DUTIES - 2.7 Return to Work Interviews			TYPE
<p>The attendance management Procedure sets out that return to work interviews should be undertaken as soon as possible once an employee returns from a period of absence, but does not specify precise timelines for undertaking interviews.</p> <p>On review of management information reports from September 2022, there were 920 return to work interviews outstanding (581 officers and 339 staff). Of 173 return to work interviews completed and signed off by line managers for absences that ended during the month:</p> <ul style="list-style-type: none"> • 136 (79%) were completed within 7 days of return • 26 (15%) were completed between eight and 14 days after return • 11 (6%) were completed more than 14 days after return <p>We understand that undertaking interviews may be difficult, particularly with officers working shifts patterns, however, there should be an agreed date return to work interviews must be undertaken by. The sooner the interview is done, the more effective they are.</p> <p>Feedback from line mangers suggests that the return to work interview process is lengthy and creates an administrative burden. We have reviewed a template of the return to work interview form to confirm that there are ten questions which are most likely not applicable in many cases of absence, for example, those under seven days.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
There is a risk that employees are not supported in their return to work or that or that return to work interviews are ineffective when not undertaken in a reasonable timeframe.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the Attendance Management Procedure is updated to reflect that return to work interviews should be undertaken as soon as possible but no later than a specified period (7 days is suggested) as after that point, any actions that may have been necessary may no longer be impactful.</p> <p>Line managers should be reminded of the importance and value of holding return to work meetings as early as possible.</p> <p>Police Scotland should review the return to work interview form and process to assess if this could be streamlined.</p>	Head of People Health & Wellbeing	<p>Management accepts this recommendation.</p> <p>Regular reminders are given on the importance of this and it will feature in development activity with Line Managers.</p> <p>The Return to Work interview process has undergone change and this is continuing.</p> <p>Due date: September 2023</p> <p>An 'Absence Management Good Practice Edition' of the line managers Toolkit(s) will be issued and will cover this area</p> <p>Action owner: Susan Beaton Due date: May 2023</p>	30/09/2023



RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>We were provided with evidence that the requirement to undertake RTW interviews as soon as possible but no later than 7 days was communicated to line managers through the Line Managers Toolkit in April 2023. These Toolkits are stored in the Intranet so can be referred back to as required.</p> <p>PS advised us that timescales were removed from the Procedure in 2019 in recognition of the fact that the previous requirement to hold RTWs within 48 hours was being ignored or was unachievable. A Policy Simplification project was undertaken and it was felt that including a specific period for completion of RTWs conflicted with advice from the Equality, Diversity, Inclusion and Human Rights Independent Review Group. PS have advised that they will keep the decision not to add timelines to the Procedure under review.</p> <p>It is requested that the ARAC approves that this recommendation be removed from future follow ups as, whilst PS have decided not to implement the part of the original recommendation which required update of the Procedure, they have evidenced that they have taken alternative action which addresses the risk.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>The People Manager Development Programme (PMDP) has a specific module for Attendance Management which educates People managers on their responsibilities for oversight and management of the health, safety, wellbeing and performance of their teams which includes supporting attendance where needed. The PMDP aims to increase people manager’s knowledge and confidence of the policies and procedures that need to be adhered to in order to manage them correctly, fairly, and consistently across their teams. The PMDP intranet site brings all this information to the surface allowing people managers to access this information quickly when needed. 25% of the second day’s training is devoted solely to upskilling people managers in how to manage attendance, including the importance of completing return to work interviews (RTWs), to get things right for their team and the organisation. It does this through highlighting these processes and procedures but also brings them to life through collaborate learning with their peers and review of case studies to bring this to life with real case studies.</p> <p>Ahead of the pilot launch of the PMDP, an ‘Absence Management Good Practice Edition’ of the line managers Toolkit(s) was issued on 26 April 2023 reminding managers of their duties which include guidance in relation to managing ASMs and highlights that RTWs should be undertaken asap following an individual’s return to work. Line Manager duties will be reinforced by Advisory staff through contact with them as part of ongoing case support and through continued attendance management monitoring and reporting.</p> <p>In terms of adding timescales for completing return to work interviews, this was removed when SPRM implemented in 2019 in recognition of the fact that the previous requirement to hold RTW’s within 48 hours of return was being ignored or was unachievable. The remit of the Policy Simplification project was to streamline procedures, remove unnecessary administrative burden, and to allow managers to treat people as people. The recommendation to include a specific period for completion of RTWs conflicts with the Equality, Diversity, Inclusion and Human Rights Independent Review Group Interim report to the Scottish Police Authority in May 2023 where, under section 5.16, it was stated in respect of policies that, “...the extent to which they were up to date and fit for purpose was sometimes questioned, alongside a concern that their rigidity mitigates against managers exercising their own judgement.”</p>	Head of People Health & Wellbeing	N/A




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>We acknowledge the ask for the review and we accept it but we will not be updating our procedures to specify timescales for carrying out Return to Work Interviews. We have a policy review cycle which prioritises and plans when our people policies will be reviewed. We cannot override the agreed cycle as there are other more pressing policies that we have determined are a priority over the next 12 months and the Attendance Management policy is not one of them having been reviewed less than a year ago.</p> <p>The Attendance Management Procedures does specify “as soon as possible” and we have provided examples of other activity that we consider to be as, or potentially more effective and impactful on communicating the need and importance of timely RTW Interviews. This includes delivering a 2-day online training course - People Managers Development Programme - to all people managers. Attendance Management forms a pillar of this training and we use these sessions to convey the importance of completing RTW interviews. We are trying to strike a balance in recognising that a range of circumstances can mean that a specified period is not achievable and therefore we request that it is done as soon as practicably possible. We consider this will have more impact on our People Managers than documenting a timescale within a procedure. We regularly utilise Line Manager Toolkits to remind our people managers of their responsibilities and RTW interviews has featured.</p>	Head of People Health & Wellbeing	31/12/2023




RECOMMENDATION STATUS

VETTING - 1.1 Designated Posts			TYPE
<p>Police Scotland maintains a list of Designated Posts setting out those staff requiring access to sensitive information, intelligence, financial or operational assets and the associated level of vetting required. We were unable to confirm that this has been updated since its publication in 2014. As such, it is not reflective of current posts requiring an increased level of vetting.</p> <p>We tested a sample of 24 positions included within the Designated Post list to confirm that the actual level of vetting clearance provided was as set out within the Designated Post list. We did not find any instances where a designated post holder did not hold a sufficient level of vetting clearance.</p> <p>We found eight instances (33%) where the actual level of vetting clearance was higher than that articulated on the Designated Post list. We queried each exception with the Force Vetting Coordinator and found that in all cases, there was appropriate rationale as to why a higher level of vetting was required, for example, changes to role meaning that individuals require access to more sensitive information or where the individual has moved post and “carried” the higher level of vetting with them.</p> <p>Our testing also identified four instances where the post no longer exists due to restructuring and so we were unable to confirm that the level of vetting was appropriate. Additionally, when undertaking the sample testing, we encountered difficulty filtering the CoreVet system to identify individuals in designated posts. A Senior Vetting Officer explained that when entering the data into the CoreVet system, the ‘job title’ field is an open text box that allows any abbreviation of the job title, making it difficult to find in future.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>Without an accurate and up-to-date Designated Posts list, there is a risk that that individuals in posts requiring access to sensitive information are not vetted to an appropriate level which could result in inappropriate access to information, systems and/or other assets. Where individuals are vetted to a higher level than necessary for their role, this could result in inefficient use of Force Vetting resource as time is spent undertaking checks that are not required.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should update the Designated Post list to accurately reflect those posts requiring access to sensitive information, intelligence, financial or operational assets and the associated level of vetting required. Once complete, the list should be subject to a regular review cycle to ensure vetting levels remain appropriate. The FVU should facilitate this exercise to provide support and information to the decision makers in each business area.</p> <p>To improve efficiency, the Force Vetting Unit may also wish to consider implementing data input standards to be used when entering data into the system. This will allow checks to be carried out more easily in future.</p>	ACC Professionalism and Assurance	<p>1. We recognise the designated post list is in need of review and will undertake work to bring this up-to-date. We will review the policy in line with force risk appetite and update to support decision making on appropriate vetting levels.</p> <p>2. Once the policy is reviewed and updated, we will co-ordinate the updating of existing designated posts in conjunction with business areas. This will be a significant undertaking but will ensure that all posts are updated in accordance with force policy and staff are accessing information appropriate to their role and level of vetting.</p>	31/07/2023



RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		<p>We will introduce a process of regular review to ensure the list is kept up-to-date.</p> <p>3. We will review data standards within CoreVet to ensure consistency and to support the easy identification of designated posts for future reviews.</p>	
BDO UPDATE JULY 2023			STATUS
We were provided with a plan to the ACC for the Designated Posts Review, however the target date has been moved to 31/01/24 to allow completion of the review in line with the plan.			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Not complete move to Quarter 3/4 review to allow review take place in line with plan attached. Target date moved to 31/01/2024.		ACC Professionalism and Assurance	30/01/2024

STATUS OF SPA FORENSICS SERVICES RECOMMENDATIONS




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that SPA Forensic Services develop and implement a formal business continuity framework and policy. This should include:</p> <ul style="list-style-type: none"> • Purpose of the policy • Objectives • Definition • Roles and Responsibilities • Governance arrangements • Business Continuity Management process • Training • Testing • Monitoring • Evaluation • How and when to update Business Continuity Plans. <p>A number of these areas are included within the current Business Continuity Plan and we recommend that management reviews the plan's contents and use this as the basis for developing a Business Continuity Policy and Framework. This should enable the plan to be a concise document used in the event of an incident, and the policy to contain the background information supporting the plan.</p> <p>We recommend that SPA Forensic Services management identify and record any risks relating to business continuity within relevant risk registers.</p>	Head of Quality Assurance and Information Compliance	<p>Forensic Services will scope and develop a FS Business Continuity Policy and Framework.</p> <p>Forensic Services will review risk registers to ensure relevant risks record how control measures mitigate risk to business continuity.</p>	31/12/2022





RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>As noted in the original finding, some of the suggested areas have been included in the Business Continuity Plan; however, the recommendation was that a Business Continuity Policy and Framework are developed to record the details whilst the Business Continuity Plan is kept as a high-level concise document to be used in an incident.</p> <p>The risk registers were not available at the time of the audit due to annual leave.</p> <p>This recommendation will be fully implemented once we are provided with evidence that a Business Continuity Policy/Framework has been developed with all areas from the original recommendation included, and copies of relevant risk registers with business continuity risks included.</p>		<p>NOT IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>SOP FS-XF-0054 - Forensic Services Business Continuity Plan has been amended to include the considerations raised by Azets.</p> <p>The document has been comprehensively updated to reflect the new operating model and roles.</p> <p>Functional Risk Registers are not part of the Management System and relevant staff are on A/L. This cannot be provided at this time.</p>	<p>Head of Quality Assurance and Information Compliance</p>	<p>31/12/2023</p>



RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that in coordination with the Police Scotland Business Continuity team, training for staff identified as part of the Business Continuity Management Response structure is undertaken to ensure that role holders are aware of key Business Continuity information, their roles and responsibilities and how to manage Business Continuity within their function. Further to this, the training should be refreshed on a regular basis. We also recommend that as part of onboarding for any staff newly assigned Business Continuity responsibilities that they undertake the training.	Head of Forensic Infrastructure & Support	Forensic Services will engage with Police Scotland Business Continuity Team to scope training available and schedule a programme for relevant staff.	31/03/2023
BDO UPDATE OCTOBER 2023			STATUS
<p>We were provided with a copy of the Induction Programme which evidenced that the Business Continuity Plan comprises part of the Forensics induction. Forensics informed us that through the Operating Model Change programme recruitment and utilisation, a training needs analysis for staff has been compiled, including BCP training and this will be taken forward now that the structure is formally in place. However, due to annual leave, Forensics were unable to provide us with evidence of this.</p> <p>This recommendation will be marked as fully implemented once we have been provided with evidence of the completed training needs assessment and that staff with responsibilities related to the BCP have completed suitably recent training.</p>			BEING IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>The Head of Quality & Assurance engages with the PSoS Business Continuity Team, who have been very helpful in providing guidance and best practice support when re-drafting the BCP.</p> <p>Business Continuity is an existing part of the Forensic Services induction process.</p> <p>Through the Operating Model Change programme recruitment and utilisation, a training needs analysis for staff has been compiled, including BCP training and this will be taken forward now that the structure is formally in place. TNA is not part of the Management System and relevant staff are on A/L. This cannot be provided at this time.</p>	Head of Forensic Infrastructure & Support	31/12/2023





RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that RTOs and RPOs are defined in line with the results of the BIAs and are recorded within business continuity documentation to set out the maximum amount of data (within each business-critical process) that could be lost in terms of time.</p> <p>We recommend that SPA Forensic Services introduces a formal process to ensure that all technology-related recovery expectations (RTO and RPO) set out in BIAs and BCPs are reviewed against Digital Division resilience and recovery capabilities to assess whether the expectation can be met. Where recovery expectations are not in line with what is achievable, management will need to consider alternative continuity strategies or to invest in increased IT resilience or recovery capability.</p>	Digital Division (Supported by Head of Forensic Infrastructure & Support)	Forensic Services will engage with Digital Division in the development of the Digital Division Disaster Recovery Strategy and Plan which will scope technologies and resilience.	31/08/2023
BDO UPDATE OCTOBER 2023			STATUS
We have not received any evidence to support implementation of this recommendation and therefore the status is recorded as could not be tested.			COULD NOT BE TESTED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
This work is under the control and management of Digital Division. FS continue to liaise with DD regarding support and recovery for FS applications. TEMP-NO-0199 controlled in FS Management System.	Digital Division (Supported by Head of Forensic Infrastructure & Support)	31/12/2023	




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that all immediate response plans are reviewed and updated. This will better position the organisation in the event that an incident occurs that requires immediate response and potential invocation of the BCP. We also recommend that a review process is established to ensure consistency in the approach to reviewing immediate response plans.	Head of Business Support	Forensic Services Immediate Response Plans will be reviewed and updated	31/12/2022
BDO UPDATE OCTOBER 2023			STATUS
We were provided with evidence that there are scheduled reviews in place for Immediate Response Plans on Q-Pulse, however, whilst we were advised by Forensics that these reviews were to take place on an annual basis, the scheduled review date for four of the five IRPs was in 2027 and the fifth was in 2026. This recommendation will be fully implemented when it can be evidenced that Immediate Response Plans are reviewed on an annual basis.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Immediate Response Plans across Forensic Services are subject to annual review following the accredited Management System Document Control process.		Head of Business Support	31/12/2023




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that a formal programme of testing the business continuity plan is developed and implemented. Outcomes of the testing should be reported back to the Director of SPA Forensic Services with forward reporting to the SPA Audit and Risk Committee (ARAC). The range of tests should include live testing, and simulations of different scenarios. Testing should be risk-based and targeted for those areas of the organisation that are identified as being most susceptible to an incident and/or would suffer the most adverse consequences.</p> <p>Live testing seeks to recreate a realistic threat to Business Continuity. These tests should, where possible, closely simulate an actual incident to provide assurance that BCP will aid the return of disrupted business critical services. Tests of plan should also consider involvement of areas that provide services to and from the areas under test, including IT representation to provide additional challenge, where assumptions may be made across areas. We also recommend where testing, assumptions should be subject to challenge.</p> <p>The outcomes of testing, as well as responses to live business disruptions, should be formally documented and identify 'lessons learned' with actions from these tracked to completion, including updates to BCP documentation.</p>	Head of Quality Assurance and Information Compliance	Forensic Services undertook an exercise in July 2022. Forensic Services will ensure outcome is reported to Director of Forensic Services with forward reporting to the SPA Audit and Risk Committee (ARAC). Forensic Services will also report future programme to SPA ARAC.	31/12/2022





RECOMMENDATION STATUS

BDO UPDATE OCTOBER 2023		STATUS
<p>We were provided with evidence that the Business Continuity Plan includes documentation of the testing arrangements, being that the BCP is tested on an annual basis.</p> <p>However, this recommendation cannot be marked as fully implemented until we are provided with evidence of the completion of testing, capture of lessons learned and follow up of actions.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>This process is already documented within SOP FS-XF-0054 - Forensic Services Business Continuity. Exercises are conducted annually and are documented as required through the FS Management System on the Q-Pulse application with associated actions and recommendations fully traceable.</p>	<p>Head of Quality Assurance and Information Compliance</p>	<p>31/12/2023</p>





RECOMMENDATION STATUS

FORENSIC CASE MANAGEMENT			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Staff should be reminded of the importance of invoking Incident Management procedures in line with policy requirements. Further training should be provided to staff to make them aware of what constitutes an incident. This training should also highlight the significant risks presented to the organisation, data subjects and the criminal justice process if incidents and/or near misses are not investigated in a timely manner. In addition, staff should be reminded of the importance of complying with procedures for removing and returning case files from storage.	SPA Forensic Services/SPA IM	Guidance currently within FS SOP - Management of Non-Conforming work will be refreshed and expanded to emphasise what constitutes a data loss incident. In addition, a new FS SOP - Management of Information Security Incidents will be developed. E Learning Information Security Moodle to be launched and staff engagement via roadshows and desktop sessions will be undertaken.	31/12/2022
BDO UPDATE OCTOBER 2023			STATUS
We were provided with evidence of monitoring of completion of mandatory Incident Management training. This recommendation will be fully implemented once we have been provided with evidence of the content of Information Management Training.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Changes to the FS Management System were implemented with the creation of a new SOP relating to Information Security incidents. Moodle training was issued by SPA Information Assurance team and continues to be monitored and escalated to Heads of Function and Senior Management in FS.		Forensic Services/SPA IM	31/12/2023








RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Forensic Services should evaluate the merits of implementing an asset management-type solution that allows an inventory of casefiles to be managed and which electronically records all movements in files from storage (potentially using barcode technology) and ensure that all movements can be attributed to a named individual/ location. Management should evaluate whether this can be achieved with the current EMS.	Head of Forensic Infrastructure & Support	Medium-term action: asset management solution As part of the current infrastructure review, we are seeking to introduce an RFID system to ensure that case files can be tracked and monitored electronically which should enable greater visibility and control. Progress will be subject to the completion of a business case and funding	30/04/2023
BDO UPDATE OCTOBER 2023			STATUS
We were provided with evidence that RFID procurement is underway; per a September 2023 update to the FS Corporate Services Board, Procurement were in the process of designing a sourcing strategy. This recommendation will be marked as fully implemented once we receive evidence that the asset management solution has been implemented and has the functionality required by the original recommendation.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Ongoing: Capital procurement underway for RFID system. Delays in support contributing to delay.		Head of Forensic Infrastructure & Support	31/12/2023



DEFINITIONS

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

PREVIOUS INTERNAL AUDITOR FORENSICS RECOMMENDATION SIGNIFICANCE

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



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.

Donna Adam	Audit Manager
Melissa Milligan	Audit Management Officer
Justine Nicholson	Head of Portfolio Assurance
Judith Anderson	Portfolio Assurance Officer
Hazel Irving	Head of Service Delivery
Richard Allan	Cyber Security and Assurance Manager
John Fearn	Programme Manager (DESC)
Margaret Herd	Portfolio Assurance Team Leader

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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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