

Meeting	Audit, Risk and Assurance Committee
Date	14 July 2022
Location	Video-conference
Title of Paper	SPA Audit and Improvement Recommendations Update
Presented By	John McNellis, Head of Finance, Audit & Risk
Recommendation to Members	For consultation
Appendix Attached	Appendix A - SPA Business Plan – Q1 Progress Summary Appendix B - SPA audit and inspection recommendations

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on:

- progress against the SPA business plan (2022/23);
- open recommendations from all SPA corporate audit and inspection activity; and
- progress on delivery of recommendations from the FS data security audit

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 The SPA annual business plan (2022/23) was approved by the Board in March 2022. The plan outlines seven priorities linked to 34 objectives and 165 milestones to aid tracking of delivery.
- 1.2 Progress against completion of the business plan objectives is reported to ARAC on a quarterly basis.
- 1.3 Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through a single audit and improvement recommendations tracking document.
- 1.4 In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.

2. FURTHER DETAIL ON THE REPORT TOPIC

Part i) SPA business plan progress (Appendix A)

- 2.1 The business plan has seven priorities with 34 objectives aligned the priorities. Internally SPA set 165 underpinning milestones to support tracking against delivery of the objectives. These milestones allow the SPA to track and evidence progress towards achieving each priority which is reported quarterly to ARAC.
- 2.2 Of the 165 milestones the majority are on track or have been completed with 11 (7%) having been re-phased owing to factors out with the control of SPA and 2 (1%) having been delayed.

Part ii) SPA audit and inspection recommendations (Appendix B)

- 2.3 The SPA continues to make progress, reducing the number of outstanding recommendations by two compared with the previous quarter.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no specific financial implications associated with this paper.

4. PERSONNEL IMPLICATIONS

4.1 There are no personnel implications associated with this paper.

5. LEGAL IMPLICATIONS

5.1 There are no legal implications associated with this paper.

6. REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness with which the recommendations are addressed.

7. SOCIAL IMPLICATIONS

7.1 There are no social implications associated with this paper.

8. COMMUNITY IMPACT

8.1 There are no community impact implications associated with this paper.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

RECOMMENDATIONS

Members are requested to note the updates provided.

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Appendix A

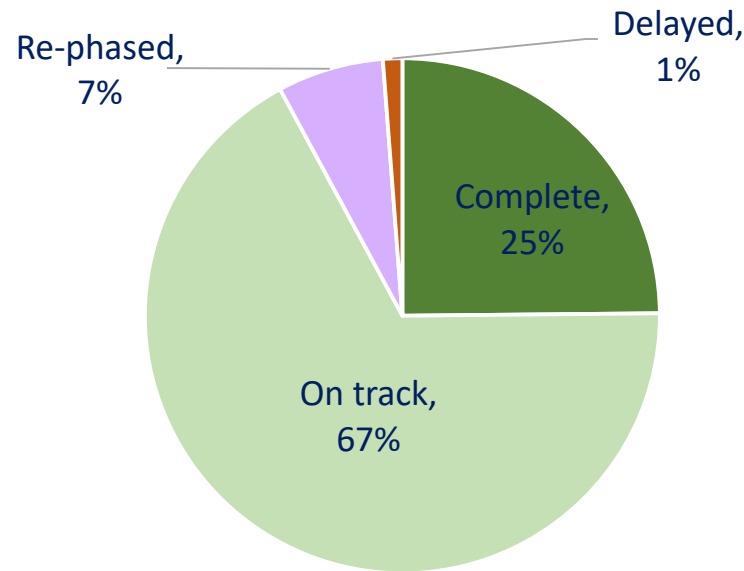
SPA Business plan progress

July 2022

SPA business plan: progress summary

Definitions:
Complete - milestone met within planned target date
On track - milestone anticipated to be met within planned target date
Re-phased - milestone revised in-year owing to factors outwith SPA control
Delayed - milestone not met by planned target date

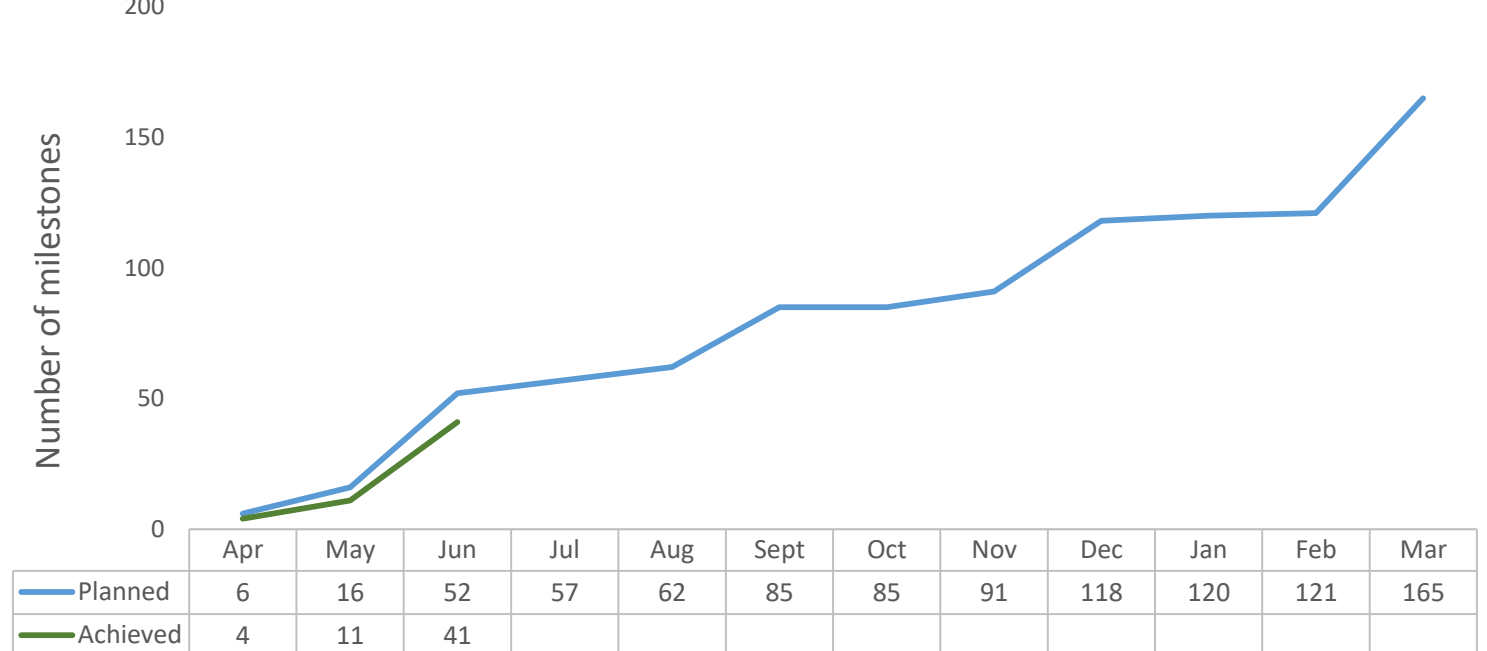
Overall Business Plan progress



- The Authority’s [Business Plan for 2022-23](#) sets out 7 priorities for the year.
- Each milestone is underpinned by 34 objectives and a further 165 milestones will be tracked to support performance reporting and delivery of these priorities / objectives.
- This update reflects **progress** against the **quarter one** reporting period. The underlying detail is monitored by SPA officials and the SPA SMT
- The SPA has achieved or is on track for the majority of milestones (92%). Further detail on priorities with delayed or rephrased milestones are shown on the following pages.
- Of those delayed milestones the majority are still expected to be **delivered within the current financial year**.

Priority	No. of Objectives	No. of Milestones	Current status at December 2021			
			Complete	On track	Re-Phased	Delayed
1. Public trust / confidence	4	15	6	8	1	0
2. Core Service Excellence	6	23	7	13	3	0
3. Best Value	9	40	10	26	2	2
4. Statutory and Public Body Duties	5	36	9	27	0	0
5. Engagement and Communication	2	12	0	12	0	0
6. Digital Presence / Information	2	8	0	8	0	0
7. Our People	6	31	9	17	5	0
Totals	34	165	41	111	11	2
%			25%	67%	7%	1%

Milestone progress (cumulative to date)



Re-phased or delayed milestones (1 of 2)

- Of 165 milestones, 11 (7%) have been re-phased, i.e. revised in-year owing to factors out with SPA control; and
- 2 (1%) delayed, i.e. not met by the planned target date.

#	Business plan objective	No of milestones re-phased or delayed	Milestones and update
1.4	Oversight and input to the response to recommendations from the Independent Review of Complaints Handling, Investigations and Misconduct Issues in Relation to Policing (Dame Elish review).	1 - Re-phased	1.4.2 Influence enhanced assurance content within Police Scotland reports to CCC linked to the DEA recommendations. Further report development is still required which PSD secondees are progressing with. It is anticipated that changes will be made from the Q1 performance report (to Aug CCC).
2.4	Develop and implement a finance business-partnering service to support SPA Corporate and Forensics Services and monitor its effectiveness.	2 - Re-phased	<p>2.4.4 Develop 2022/23 Budget monitoring toolset for SPAC/FS budget holders. New threat and opportunity trackers developed but the roll out to budget holders has been delayed. New target date of August 2022 proposed.</p> <p>2.4.5 Support Forensic Services with financial analysis and input into proposals for long term Drug Driving service planning. Unit cost modelling provided in June. Longer term modelling to be further developed based on inputs from Forensic Services. The target date has been revised to August 2022.</p>
2.6	Work with key stakeholders to improve our framework, capability and toolset for long-term sustainable financial planning , while continuing to effectively support and oversee the budgeting and allocation of resources on a strategic and demand-led basis.	1 – Re-phased	<p>2.6.1 Support Police Scotland Finance and SPA with analysis and reporting on SG Revenue Spending Review and implications on financial strategy. This work is underway with an initial briefing provided to members and initial analysis being undertaken. Given the unexpected implications of the spending review further work is required and the target date has been reviewed.</p>
3.2	Undertake a programme of regular review of governance processes and develop improvements for annual approval by the Board.	2 - Re-phased	<p>3.2.2 Finalise Financial Regulations.</p> <p>3.2.3 Recommend Phase 2 Governance Documents for approval. Following feedback from PS Legal, amended Financial Regulations will now be presented to Resources Committee in August (previously expected in July).</p>

Re-phased or delayed milestones (2 of 2)

#	Business plan objective	No of milestones re-phased or delayed	Milestones and update
3.4	Conclude the Review of the Independent Custody Visiting Scheme and develop a supporting improvement plan for delivery.	2 - Delayed	<p>3.4.2 ICVS Vision created.</p> <p>3.4.3 ICVS Improvement Plan created.</p> <p>Staff absence and a busy period for ICVS with the Annual Conference and submission of the annual report to PPC has meant this has been delayed. This milestone will be completed in Q2. A draft vision statement has been produced and the next steps will be to discuss with the Vice Chair and circulate to Visitors for comment.</p>
7.1	Develop the SPA People and OD Plan for CEO approval and progress its implementation throughout the year.	2 – Re-phased	<p>7.1.1 We will develop and deliver GDPR and Information Security Training via Moodle and in person. Training is now fully completed and on Moodle. It is undergoing final checking with LTD and is expected to be pushed out shortly.</p> <p>7.1.2 We will deliver and launch an Information Management Handbook encompassing the key areas from IM policy and procedures. Handbook will be revised into a IM quick reference guide. Engagement is ongoing with staff on requirements and the guide is expected to be completed by end of Q2.</p>
7.2	Support Board Members in delivering a series of strategic and topical Board Seminars with a focus on public interest issues.	2 - Re-phased	<p>7.2.2 Deliver VAWG seminar with COSLA / Police Scotland involving stakeholders. Seminar date revised due to availability - now taking place in August.</p> <p>7.2.3 IAG Final Webinar. Seminar planned for 4 August.</p>
7.3	Support the Chair and Vice Chair in developing a programme of development for Authority Members both individually and as a team.	1 - Re-phased	<p>7.3.1 Evaluate if there is any requirement for finance training or refresher training for SPA Board. Not yet undertaken engagement with members to evaluate requirement.</p>

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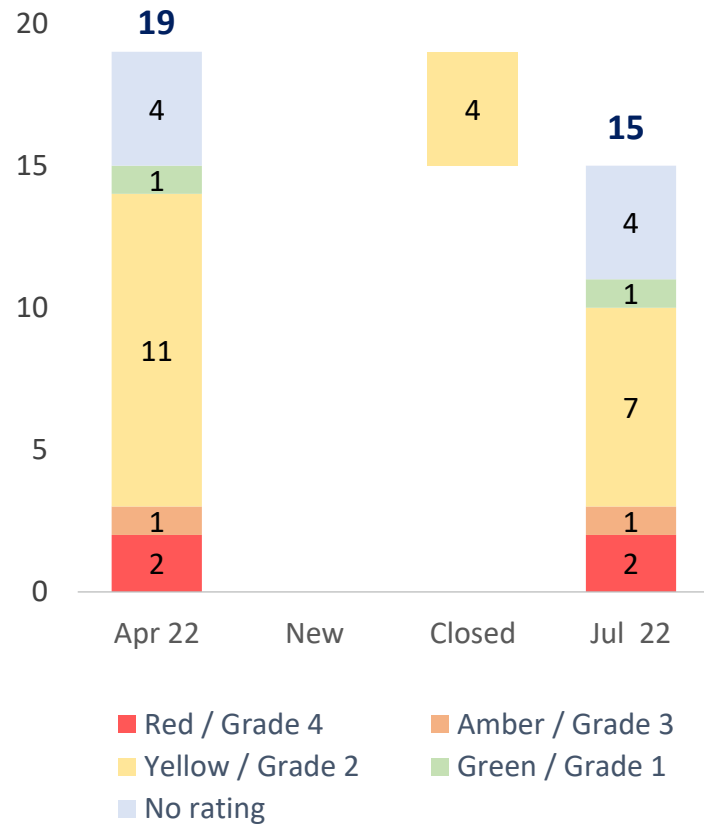
Appendix B

SPA audit and inspection
recommendations update

July 2022

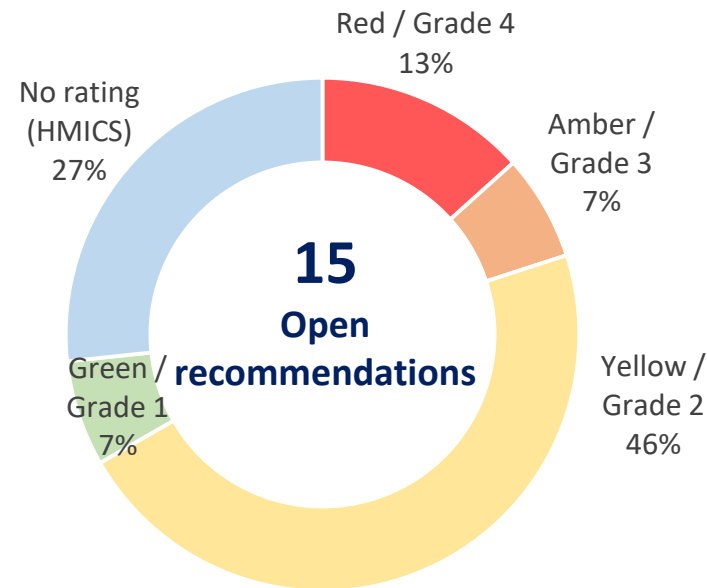
SPA audit and inspection dashboard

Progress update (number of SPA recommendations)



- Four recommendations have been closed – all from ICO
- The next page provides further detail of the SPA’s tracking of actions against their agreed completion date.

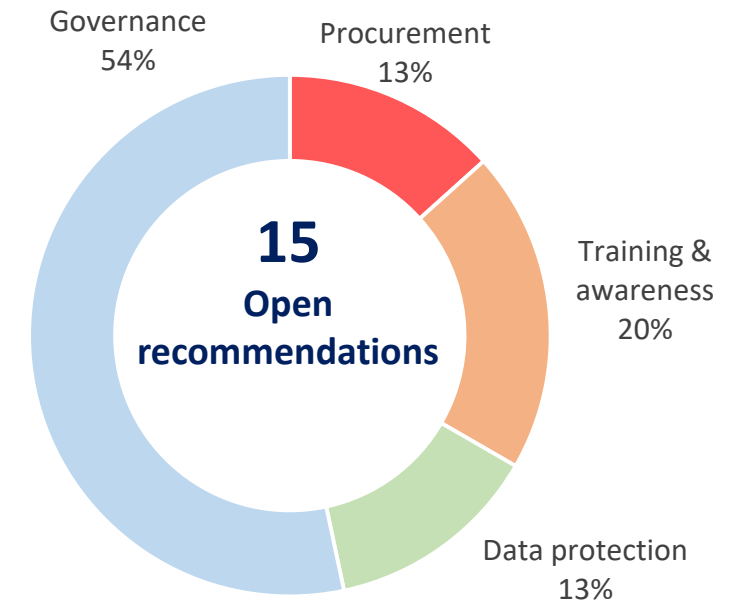
RAG analysis



Note: the recommendations without a rating are HMICS. HMICS do not rate their recommendations and the SPA is considering self-assessing the priority of future HMICS recommendations.

- The largest proportion of actions fall into the yellow (grade 2) category, which indicates moderate risk exposure.
- There are two outstanding red (grade four) recommendations, indicative of very high risk exposure. These relate to the ICO audit of the SPA and will be discharged by the completion of a s83 data sharing agreement between the SPA and Police Scotland.

Identified theme



- All audit and inspection recommendations are recorded on a central SPA tracking document. This allows SPA to review and identify themes across reports and inspection bodies which may help our analysis and continuous improvement.
- Governance accounts for the largest proportion of improvement actions (54%). Current open recommendations have primarily arisen from HMICS (4) reports and ICO (9).

Further detail on progress

Movement since previous ARAC report

	April 2022	New	Complete	July 2022
Internal Audit	2	-	-	2
Audit Scotland	0	-	-	0
HMICS	4	-	-	4
ICO	13	-	(4)	9
National Records of Scotland	0	-	-	0
Total	19	0	(4)	15
<i>Internal audit – FS data security</i>	5		(3)	2

Actions completed in current financial year and outstanding

	Actions completed (since Apr 22)	Actions outstanding (Jul 22)	Actions outstanding:	
			On target	Overdue
Internal Audit	-	2	-	2
Audit Scotland	-	-	-	-
HMICS	-	4	4	-
ICO	4	9	4	5
National Records of Scotland	-	-	-	-
Total	4	15	8	7

Complete actions

- Four recommendations from ICO have been closed since the ARAC in April 22.

New actions

- No new actions have been allocated to SPA since the ARAC in April 22.

Overdue actions

- Internal audit: There are two overdue actions from the Data Protection Internal Audit relating to training and clarification of retention periods on the retention schedule. These actions are expected to be completed by summer 2022.
- ICO: There are five ICO recommendations overdue. Below indicates current timescale expectations to discharge the remaining overdue ICO recommendations.

	No of Open Recs	Revised Target Date	Notes
Section 83	2	TBC*	The discharge of these actions is not within the full control of SPA. An agreement has been agreed by SPA corporate and is with PS legal for consideration. Work is continuing as part of the governance review to progress and discharge as soon as possible.
Training	3	August 22	The training package has not been fully developed on the online system and is in the final stages of being approved for release.
Total overdue	5		

Internal audit – FS data security

- Internal audit conducted a review of Forensics data security. Whilst this is for Forensics Services / FS committee to consider, SPA agreed to provide updates to ARAC.
- Of the five original recommendations, three have been closed. Of the two remaining actions, one is on target and the final action is the same as the ICO training action as noted above.