



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>21 May 2025</b>
<b>Location</b>	<b>Online</b>
<b>Title of Paper</b>	<b>SPA Corporate and Forensic Services Best Value Update</b>
<b>Presented By</b>	<b>John McNellis, Head of Finance, Audit and Risk</b>
<b>Recommendation to Members</b>	<b>For Information</b>
<b>Appendix Attached</b>	<b>Appendix A – SPA Corporate Best Value</b>  <b>Appendix B – Audit Scope – Best Value in Policing (Audit Scotland / HMICS)</b>

## PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on best value progress across SPA Corporate and SPA Forensic Services.

*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 Authority, Chief Constable and Accountable Officer have specific responsibilities with respect to Best Value.
- 1.2 Audit Scotland and HMICS will be undertaking a Best Value audit of policing during 2025, with an audit scope expected to be published during May.
- 1.3 The [previous update to ARAC](#) provided an overview of Best Value responsibilities, guidance, expected timelines and progress to date.
- 1.4 SPA Corporate and Forensic Services had committed to completing their Best Value self-assessment by the end of the financial year and have met that deadline.

## 2 SPA CORPORATE

- 2.1 SPAC has conducted annual Best Value self-assessments for the last three years and reported these to ARAC.
- 2.2 The self-assessment results for 2024/25 are shown at **Appendix A**.
- 2.3 The report finds continued improvement across all the Best Value themes, with compliance now evidenced against most indicators. The results indicate **92% compliance** and only 7% partial compliance, which translates as 5 indicators scored as partially compliant (plus 1% n/a). No indicators have been assessed as non-compliant.
- 2.4 Actions to address partial compliance, and any AfI's (areas for improvement) identified for continuous improvement have been integrated within the SPA delivery plan for 2025/26.

## 3 SPA FORENSIC SERVICES

- 3.1 The first formal Best Value self-assessment has been completed by SPA Forensic Service. These results were publicly presented to the previous [February 2025 meeting of the ARAC](#).
- 3.2 Staff are ensuring that all evidence is collated in preparation for the HMICS/ Audit Scotland audit and inspection.

## **4 AUDIT SCOPE – BEST VALUE IN POLICING**

- 4.1** On 9 May 2025, Audit Scotland and HMICS published the joint Audit Scope for the Best Value in policing audit and inspection. This is available on the Audit Scotland and HMICS websites and included at **Appendix B**.
- 4.2** The scope outlines the overall aims of the audit as well as five broader aims. It also summarises how they will carry out the audit and notes they expect to publish their findings in early 2026.
- 4.3** Authority and Police Scotland staff are currently working with the joint audit team to arrange interviews and provide audit evidence. An initial kick off meeting is scheduled for 22 May 2025 with attendance from the Accountable Officer, Chief Constable and Director of Forensic Services joined by senior representatives from Audit Scotland and HMICS.
- 4.4** Further updates on progress and findings will be provided to ARAC as the audit progresses.

## **5 FINANCIAL IMPLICATIONS**

- 4.1** There are financial implications associated with this paper. Use of resources is a key Best Value characteristic which includes financial resources that require to be considered.

## **6 PERSONNEL IMPLICATIONS**

- 5.1** There are personnel implications associated with this paper. Use of resources is a key Best Value characteristic which includes people resources that require to be considered.

## **7 LEGAL IMPLICATIONS**

- 6.1** There may be legal implications associated with this paper, given that Best Value principles include all aspects of how the service operates effectively.

## **8 REPUTATIONAL IMPLICATIONS**

- 7.1** There may be reputational implications associated with this paper, if the Authority is not able to demonstrate good stewardship of public money and fair/equitable use of all resources for the benefit of the public.

## **9 SOCIAL IMPLICATIONS**

- 9.1 There are social implications associated with this paper. Partnership work and working with communities are key Best Value characteristics that require to be considered.

## **10 COMMUNITY IMPACT**

- 9.1 There are community impact implications associated with this paper. Working with communities is a key Best Value characteristic that requires to be considered.

## **11 EQUALITIES IMPLICATIONS**

- 10.1 There are equalities implications associated with this paper. Fairness and equality are key Best Value characteristics that requires to be considered.

## **12 ENVIRONMENT IMPLICATIONS**

- 11.1 There are environmental implications associated with this paper. Sustainability is a key Best Value characteristic that requires to be considered.

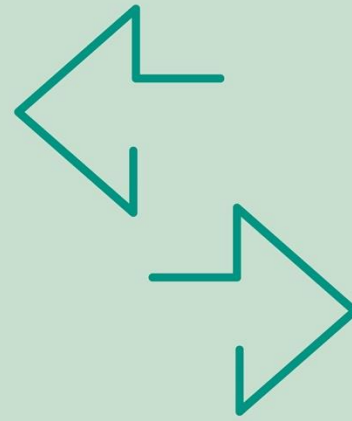
## **RECOMMENDATIONS**

Members are requested to discuss and note the contents of this paper.



# Best Value SPA Corporate

May 2025



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# What is Best Value?

Best Value is about ensuring that there is **good governance** and **effective management of resources**, with a focus on improvement, to deliver the best possible outcomes for the public. The duty of Best Value applies to **all public bodies** in Scotland. It is a **formal duty** for the Scottish Police Authority. (*Audit Scotland*)

## Legislation

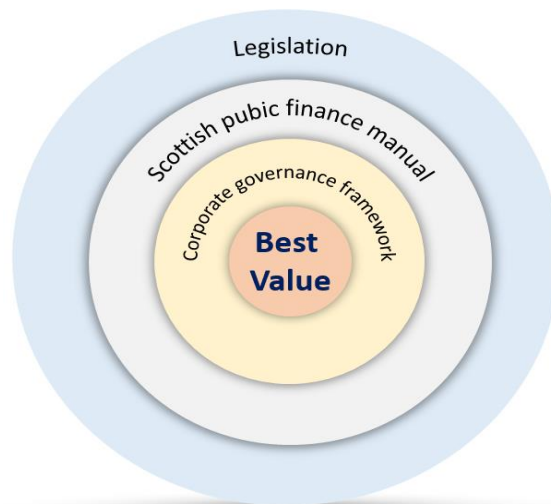
- Police and fire reform (Scotland) Act 2012:
  - S37 – **duty of the Authority** to make arrangements which secure Best Value for the Authority (i.e. Board, SPA corporate and Forensic Services);
  - S37 – **duty of the Chief Constable** to make arrangements which secure Best Value for the police service;
  - S38 – Authority & Chief Constable should have regard to **relevant guidance** issued by Ministers and reference to **generally recognised published code**.
- Public finance & accountability (Scotland) Act 2000:
  - Auditor General for Scotland may choose to examine the arrangement made the Authority to secure Best Value.
  - There is no specific requirement or timescale / period for such examinations to occur.

## Scottish Public Finance Manual (SPFM)

- Defines Best Value principles.
- Outlines specific duty on **Accountable Officers** to achieve Best Value.
- Further guidance outlined in Scottish Government's 'Best Value in public services: guidance for Accountable Officers'

## Corporate governance framework of the SPA

- Reaffirms Authority's requirement to secure Best Value and the specific role of the Accountable Officer.
- Makes clear the Auditor General for Scotland and HMICS may carry out examinations into arrangements made by the Chief Constable and Authority to secure Best Value.
- Strategic police plan should generally include a description of how Best Value will be achieved.
- In conducting their oversight role the Board and committees have corporate responsibility for promoting the efficient and effective use of resources in accordance with the principles of Best Value.
- The Audit, Risk and Assurance Committee (ARAC) should have strategic oversight of how Best Value requirements are being achieved.



# Demonstrating Best Value

## Authorities approach to demonstrating Best Value

### 1. Self-assessment

- Annual self-assessment based on the Scottish Government's Accountable Officer Best Value guide.
- Each of the seven Best Value themes assessed.
- Cross departmental collaboration to achieve a robust output, underpinned by evidence bank.
- May identify gaps, areas for improvement or further investigation.
- This assessment will also be used to demonstrate improvements over time.

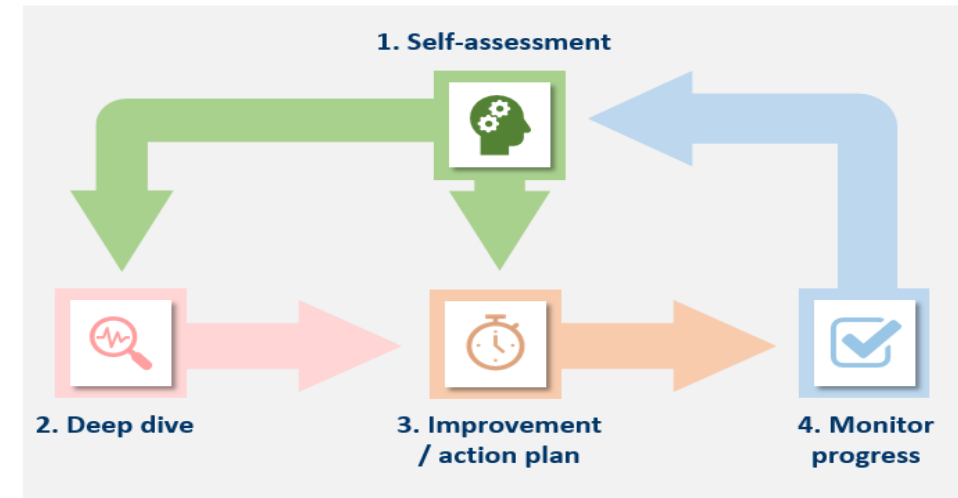
### 2. Deep dive

- Based on the self-assessment conduct further analysis into specific areas based on proportionality and risk.
- Consider using Audit Scotland's Best Value toolkits or other relevant best practice guides.
- Assessment supported by evidence
- Aim to complete at least one deep dive assessment where appropriate per annum.

### 3. Improvement / action plan

- Based on self-assessment and deep dive(s) develop an improvement / action plan. Incorporate improvement actions into the corporate strategy service plan

### 4. Monitor progress – re agreed actions and feedback to subsequent annual self-assessment.



Supported by other sources of assurance  
eg internal / external audit, HMICS and  
other assurance providers.





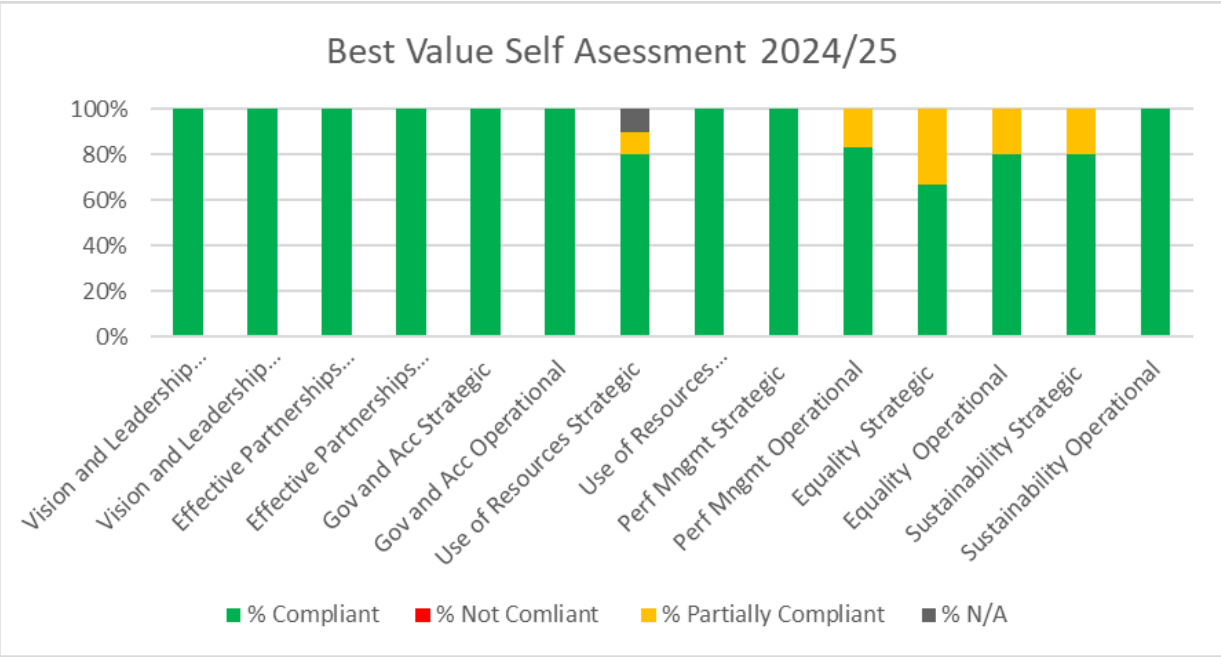
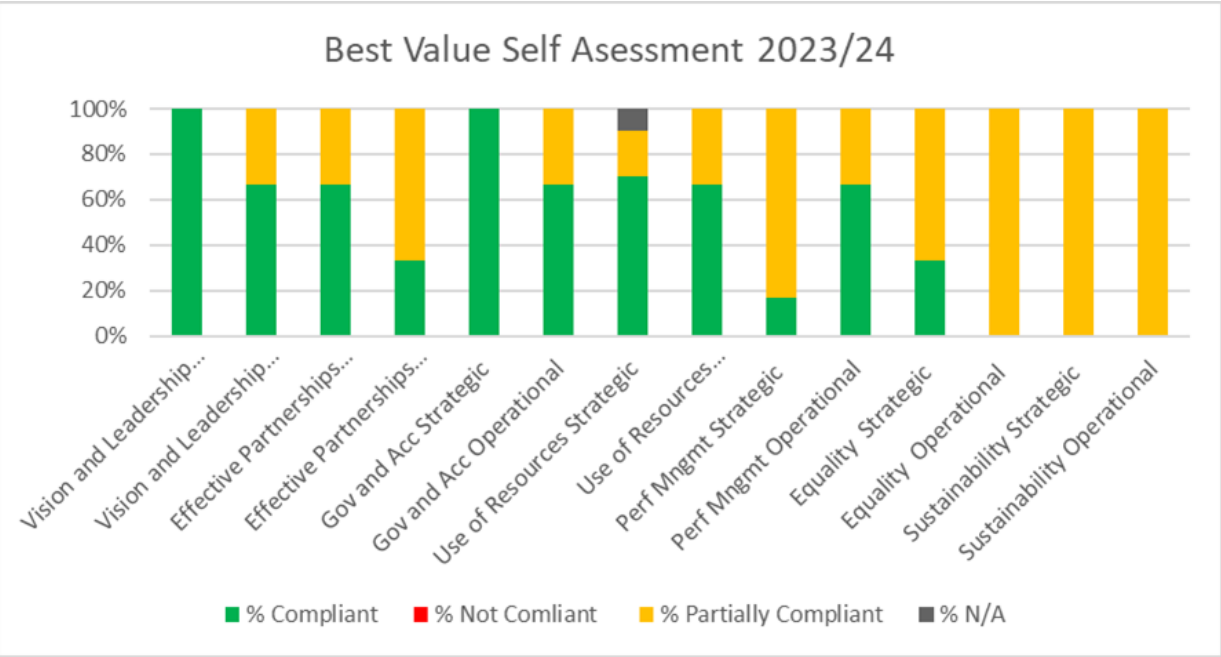
# SPA Corporate Timeline

- **2019** – Internal Audit conducted a review of SPA Corporate ‘Best Value Readiness’
- **2020/21** – The first formal SPA Corporate self-assessment was completed utilising SG’s Guidance for Accountable Officers
- **2022/23** – Annual self-assessment completed
  - Introduction of compliance scoring against the indicators
  - Sustainability identified as being an area of greatest weakness resulting in a ‘deep dive’ utilising Audit Scotland’s Best Value Sustainability Toolkit
  - Output of the deep dive has been generation of the **Sustainability Plan 2023-24**
- **2023/24** – Annual self-assessment completed
  - Seven Best Value workshops were completed, involving a range of participants from across the business
  - Workshop discussion was collated to create self-assessment narrative with gaps and improvement areas identified and the development plan produced
  - Deep dive assessments agreed – **Equality** and **Performance Management**
  - This Best Value self-assessment informed one part of the HMICS validated self-evaluation
- **2024** - [HMICS Strategic review of the Scottish Police Authority](#) –
  - “The self-evaluation conducted by the SPA that formed the basis of our strategic review was detailed, well evidenced, and conducted effectively.”
- **2024/25** – Annual self-assessment completed
  - Lighter touch, no workshops undertaken but still an equally detailed assessment involving input (internally) across the SPA Corporate teams
  - Utilised the same scoring methodology as intend to wait until after the HMICS/ Audit Scotland BV audit before considering any change to approach, but we mindful of the feedback from HMICS from their recent inspection of the Authority.
  - Continued improvements across the BV themes are evident





# BV Self-Assessment Comparison

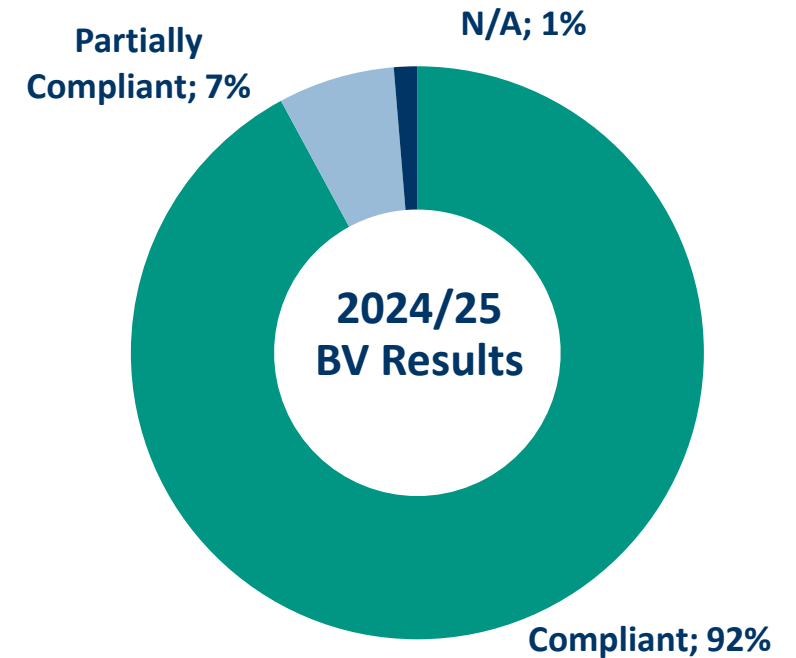


	2023/24	2024/25
Compliant	50%	92%
Not Compliant	0%	0%
Partially Compliant	49%	7%

1% remains N/A across both years at one indicator under the **Use of Resources** theme.

# Overall summary of the results

- Overall, 92% fully compliant; 7% partially compliant; 1% not applicable
  - This year, as was the same last year, there are **no** indicators assessed as being ‘non-compliant’
- Scoring in all areas has increased with some themes remaining consistent at 100% – for example, **Vision and Leadership Strategic** and **Governance and Accountability Strategic**
  - This is reflective of a maturing approach last year which generated several development actions, most of which have been completed.
  - **Performance Management** and **Equality** have both improved, linked to the work completed/ongoing by the Performance Management Working Group and the Equality and Diversity Working Group.
- Generally, SPA Corporate are performing consistently well across the BV themes but there has still been some improvement identified
  - **Use of Resources** – Developing a systematic approach to succession planning
- **Sustainability** was the area of greatest weakness in 2023, some improvement has been recorded mainly due to reflection on the size of our organisation and what is fully within SPA’s gift to influence
  - There has not been the resource within the business to progress the **Sustainability Plan 2023-24**
- In total **35 Actions and Areas for Improvement (AFI’s)** have been generated from this year's assessment
  - These will be progressed through the corporate strategy delivery plan.



# Overall Results and Findings

	Has SPA demonstrated compliance with BV best practice?								
	Number of descriptors	Fully Compliant		Not Compliant		Partially Compliant		N/A	
Vision and Leadership Strategic	7	7	100%	0	0%	0	0%	0	0%
Vision and Leadership Operational	6	6	100%	0	0%	0	0%	0	0%
Effective Partnerships Strategic	6	6	100%	0	0%	0	0%	0	0%
Effective Partnerships Operational	3	3	100%	0	0%	0	0%	0	0%
Gov and Acc Strategic	6	6	100%	0	0%	0	0%	0	0%
Gov and Acc Operational	6	6	100%	0	0%	0	0%	0	0%
Use of Resources Strategic	10	8	80%	0	0%	1	10%	1	10%
Use of Resources Operational	6	6	100%	0	0%	0	0%	0	0%
Perf Mngmt Strategic	6	6	100%	0	0%	0	0%	0	0%
Perf Mngmt Operational	6	5	83%	0	0%	1	17%	0	0%
Equality Strategic	3	2	67%	0	0%	1	33%	0	0%
Equality Operational	5	4	80%	0	0%	1	20%	0	0%
Sustainability Strategic	5	4	80%	0	0%	1	20%	0	0%
Sustainability Operational	1	1	100%	0	0%	0	0%	0	0%
<b>Total</b>	<b>76</b>	<b>70</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>5</b>	<b>7%</b>	<b>1</b>	<b>1%</b>

Further detail on the results from each BV Theme is provided in the appendix, showing a comparison between last years and this year's scores.

# Terminology Explained

## Scoring

- **Compliance/ Non-compliance/ Partial Compliance** is with regards to how SPA Corporate have assessed they are meeting best practice i.e. the SG Guidance for AO's this is not a reflection on meeting statutory obligations

## Development

- **Actions** are defined as being the interventions needed to support movement from partial compliance to compliance
- **AFI's (Areas for Improvement)** are used where, although compliance is demonstrated, there is an aspiration to be better in a specific area

## Additional Information to Note

As part of the continuous improvement on the self-assessment approach SPA Corporate plan to change the scoring methodology aiming to have something more akin to a scale for example, *Inadequate, Meeting Expectations, Good, Exceeding Expectations*. This would facilitate a range of performance against the indicators. There are other aspects of the self-assessment approach planned for review which will take cognisance of the feedback HMICS provided when they completed the Strategic Review of the SPA and also output from the Audit Scotland/HMICS Best Value inspection of policing.

# On Board and the SPA Corporate Story

In preparation for the HMICS Strategic Review of SPA Corporate in addition to completing the Best Value Self-Assessment two other important pieces of complementary work were completed as described below.

## 'On Board' Assessment

- ✓ Assessment against the Scottish Government's [On Board Guidance](#) completed
- ✓ No issues were identified during the previous HMICS inspection. Our assessment has been refreshed ahead of the 2025 HMICS/ Audit Scotland BV Inspection.
- ✓ No issues were reported from this assessment.
- ✓ As part of the review of the Best Value Self-Assessment methodology post the HMICS/ Audit Scotland Inspection, consideration will be given to how On Board is incorporated into the self-assessment.

## The journey of the Authority

- Since it's inception in 2013 the Scottish Police Authority has been on a journey of quite considerable transformation and continuous improvement.
- A detailed narrative of the journey of the Authority over the last 10 years has been undertaken. This conveys the change and continuous improvement journey of the service.
- This narrative can be updated year on year to keep an up-to-date record of the improvement journey.



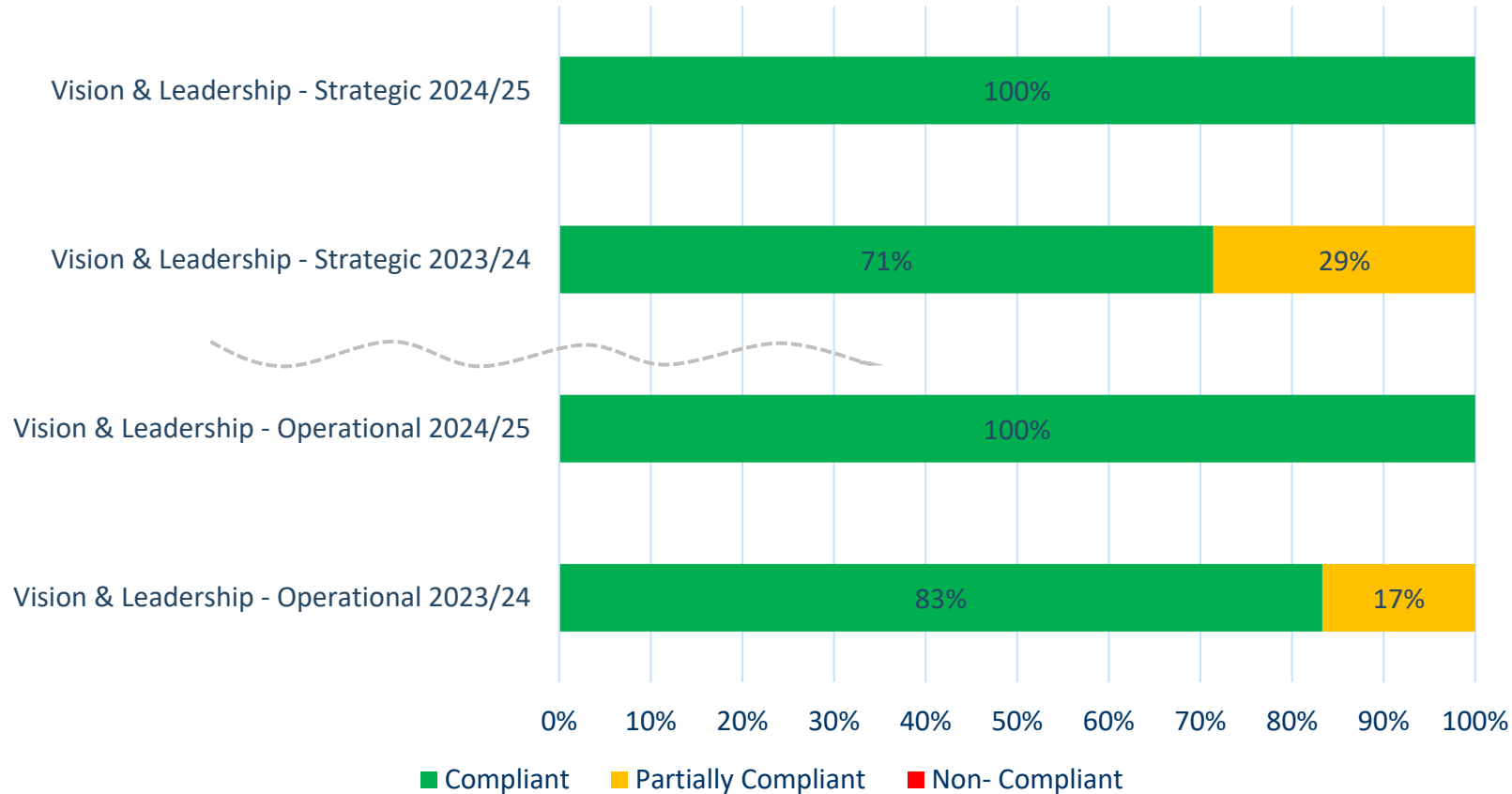


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# **Appendix:** further detail on findings

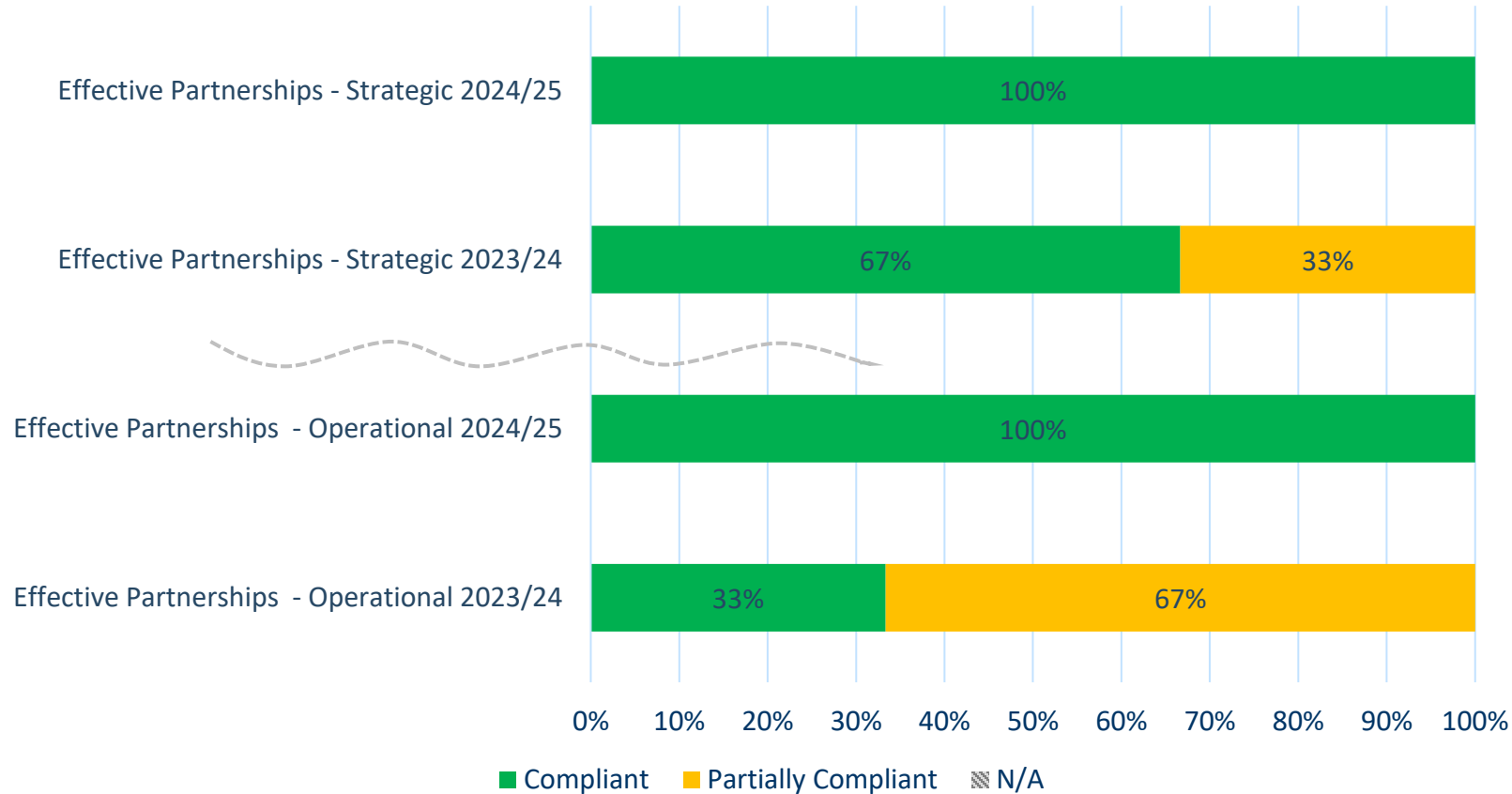


# Vision & Leadership



- Our scoring against this theme has improved.
- We continue to have some Afl's recorded against this theme – includes introduction of 360 staff feedback which is an action arising from staff survey results.
- HMICS via the [Strategic review of The SPA](#) commented positively on our leadership "Stronger leadership, vision and direction than during our last inspection of the SPA in 2019 is now in place, provided by the SPA Board and Chief Executive." "We found the Chair, board members and the Chief Executive to be exhibiting greater leadership, vision and direction since our last inspection. This improvement has been supported by a good range of leadership development and training."

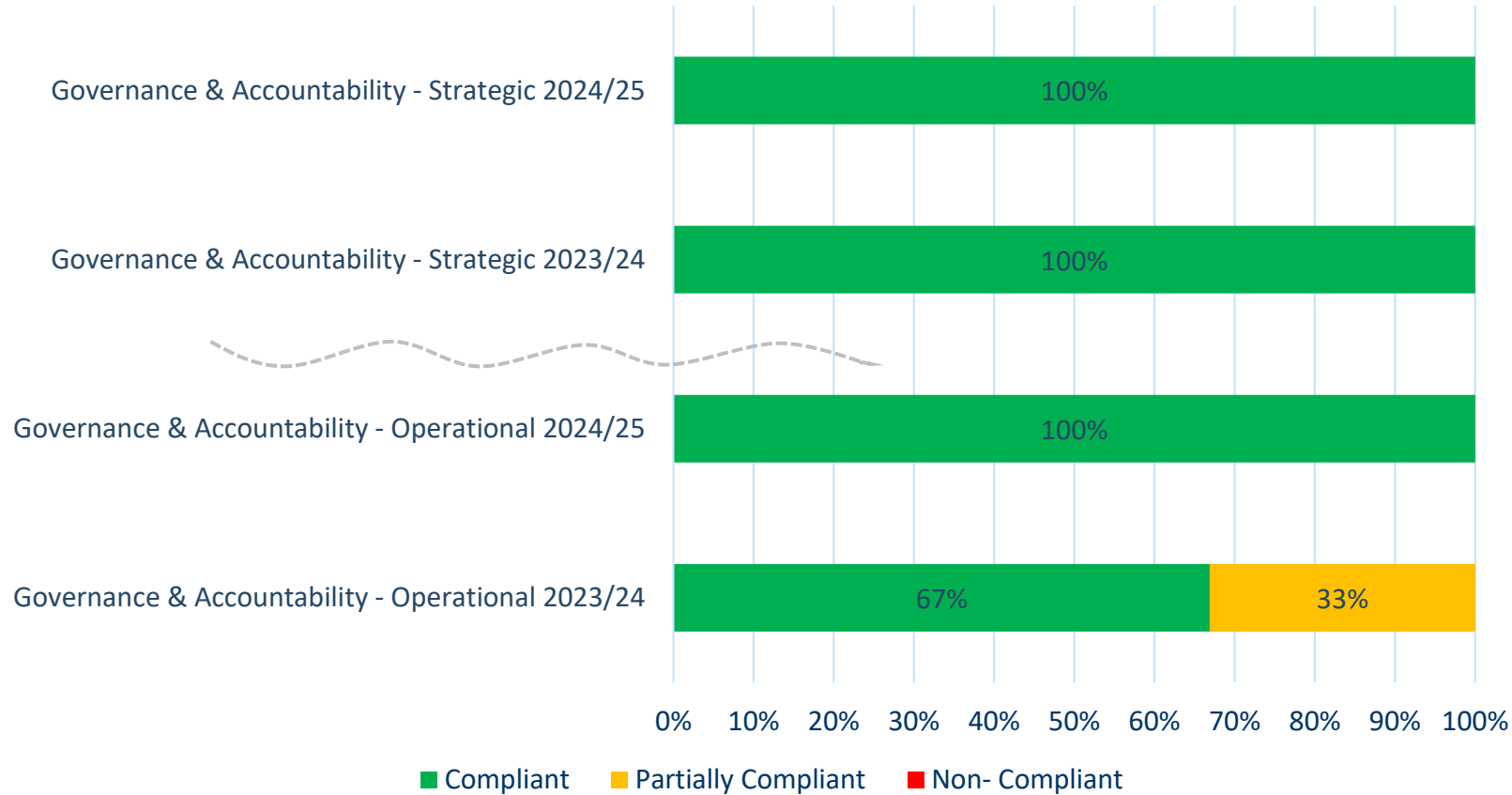
# Effective Partnerships



- Scoring against this theme, strategic and operationally, has significantly improved.
- Our development against this theme has been about being clearer on the intended outcomes and impacts of our partnership working. Evidenced in part through the work of the Partnership Delivery Group and the development of the Framework for Collaboration.
- Last year we were able to include the community confidence action research project against this assessment that has concluded which bolsters our compliance.



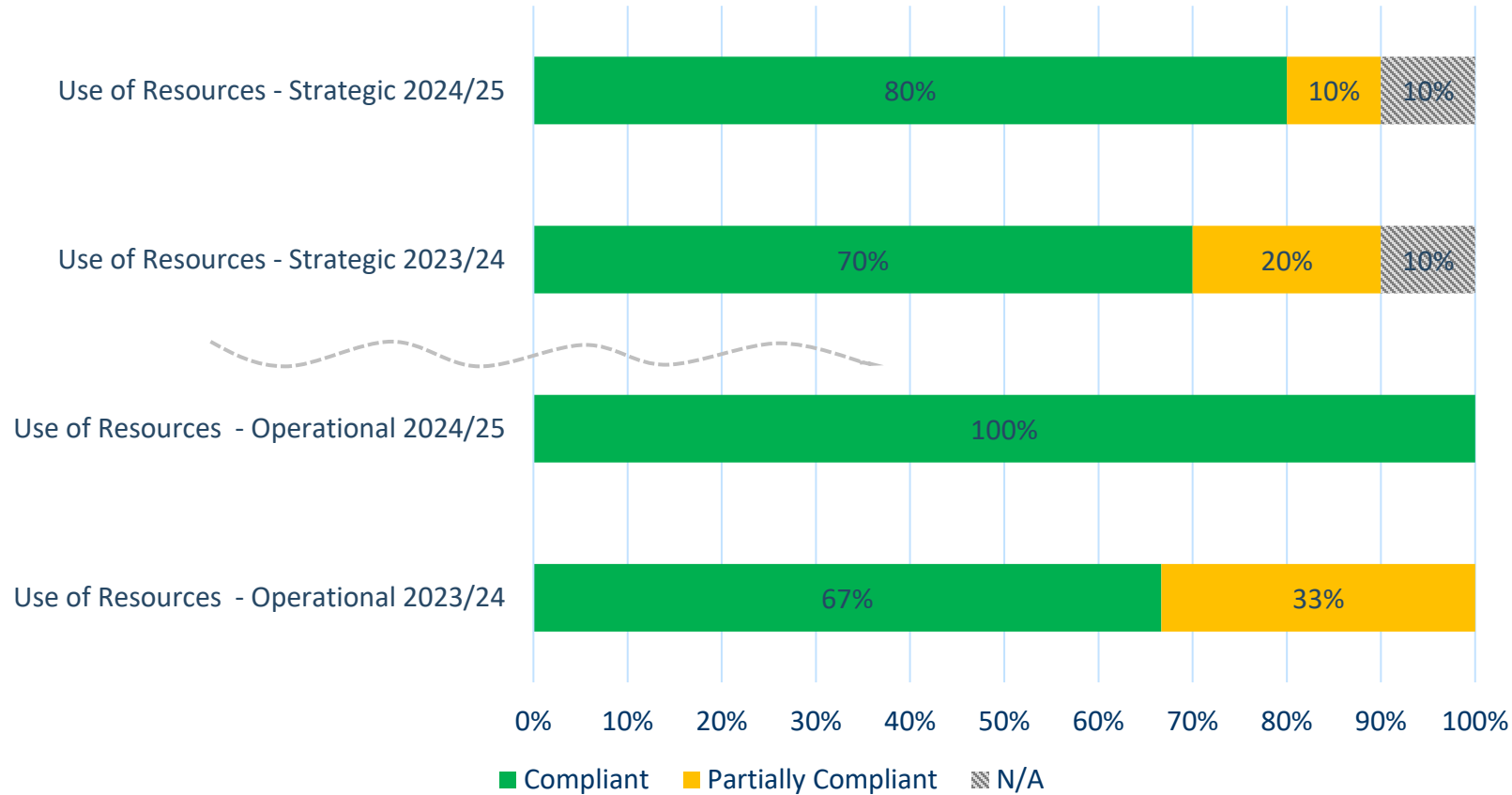
# Governance & Accountability



- From a strategic perspective we have demonstrated consistency and from an operational perspective our scoring has improved.



# Use of Resources

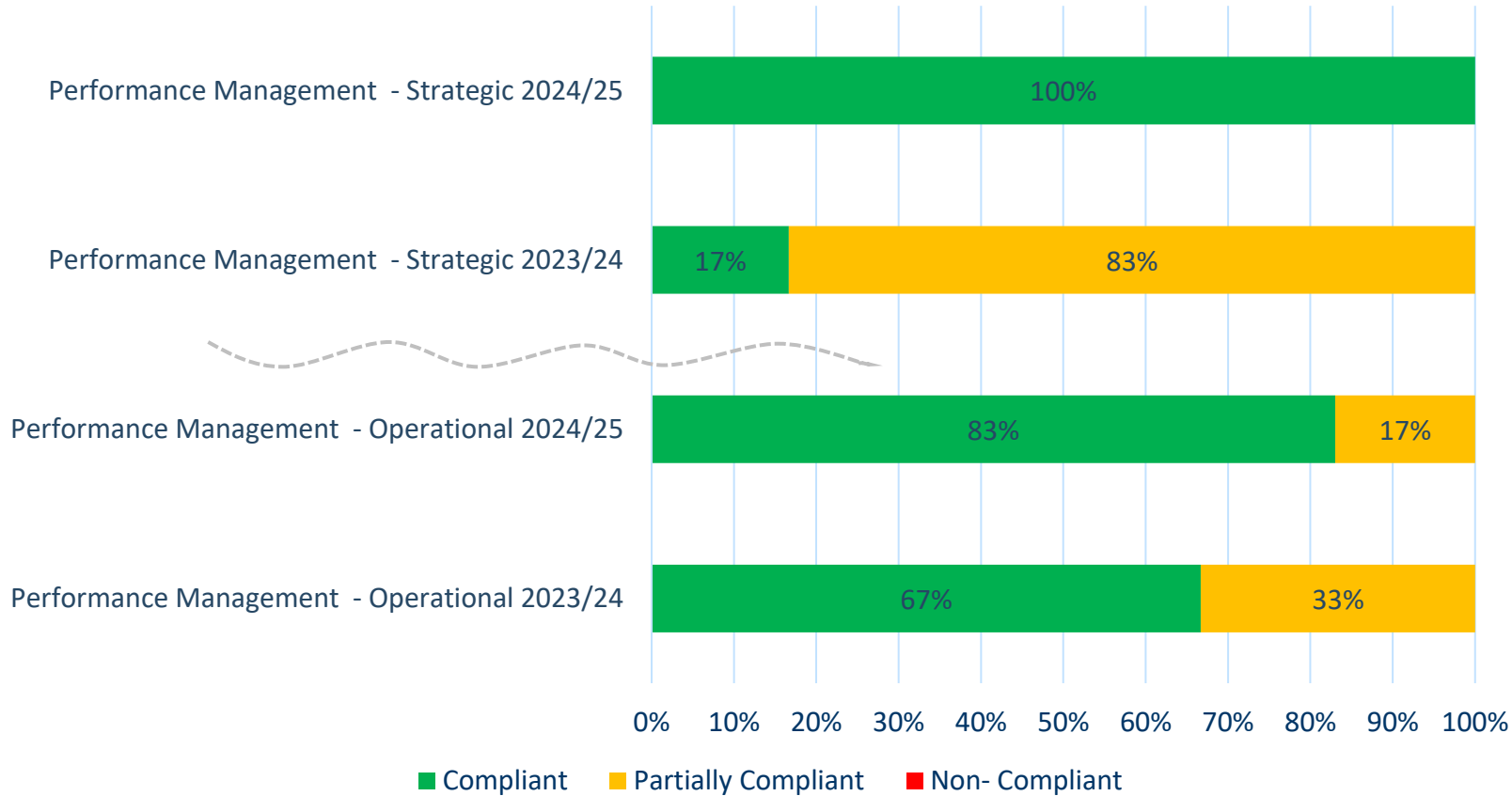


- The assessment against this theme demonstrates significant improvement operationally to 100% compliance.
- Strategically there is still some development against one indicator with regards to developing a systematic approach to succession planning within SPA Corporate.
- The N/A is with regards indicator UoRS 6, obligations under State Aid rules.





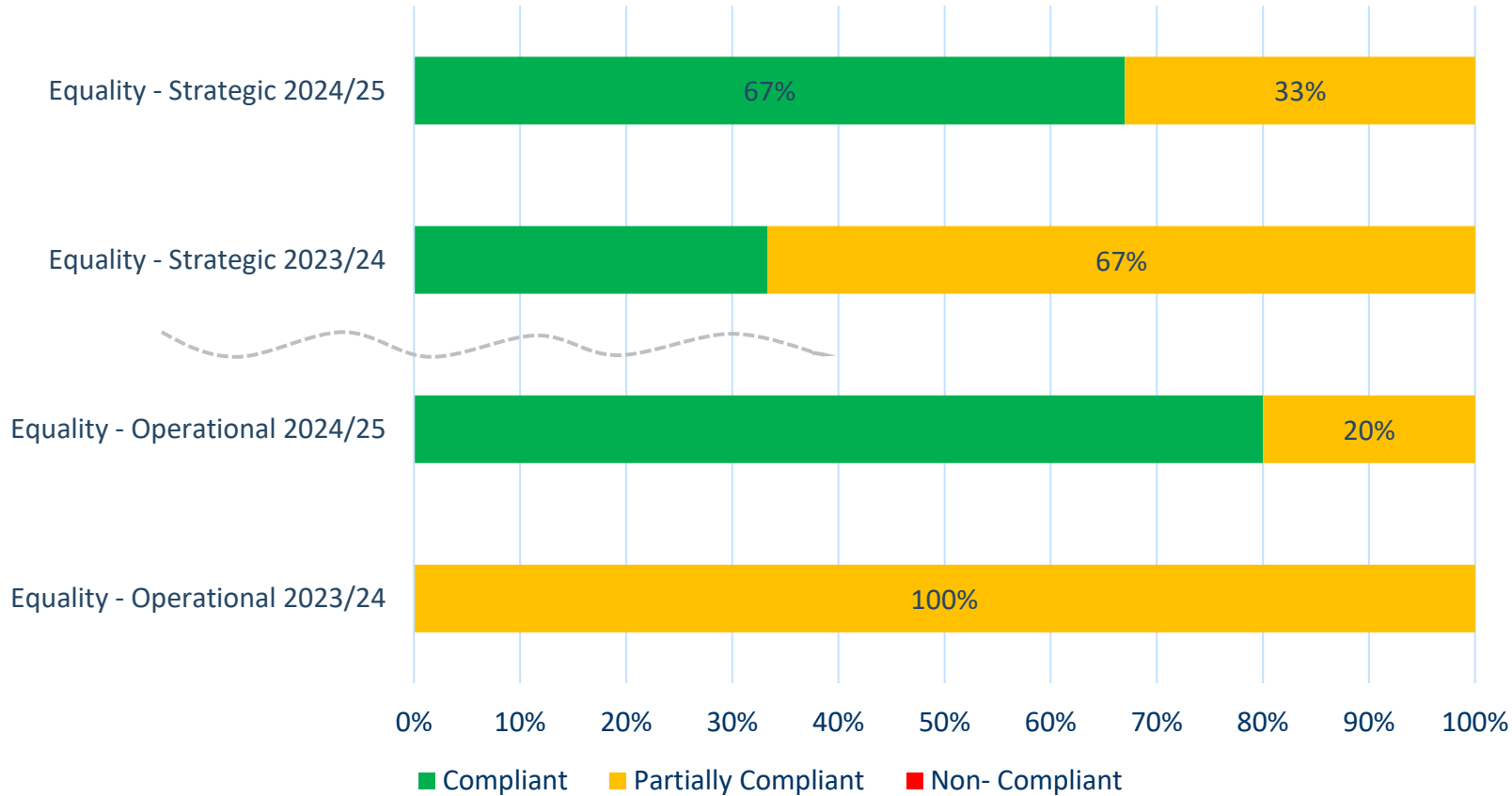
# Performance Management



- The Performance Working Group has influenced positive increases in scoring against this theme.
- Although there continues to be areas of partial compliance, against one indicator, the Performance Working Group have identified actions to take forward to further strengthen the approach for performance management.



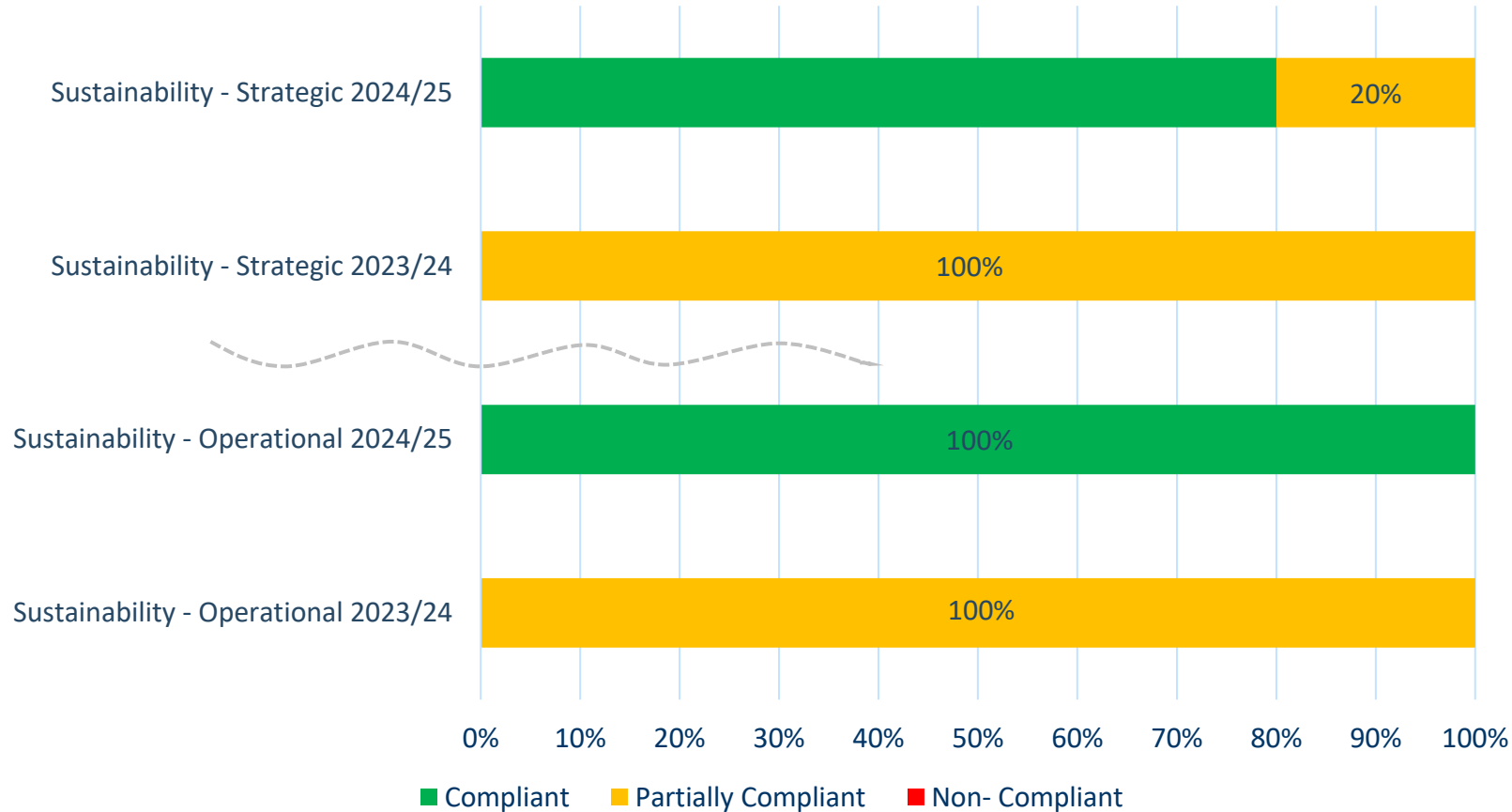
# Equality



- From an operational perspective there has been **significant improvement** from last year's assessment to this years.
- The Equality and Diversity Working Group have and will continue to champion improvement against this theme.
- Amongst the improvement actions identified are products to support application of the Impact Assessment Framework.



# Sustainability



- There has been **significant improvement** in against the sustainability theme. Last year, this had been our weakest scoring theme.
- This year we have reflected upon our ability, given the size of our organisation, to impact the changes which would see us ‘fully comply’ with the indicators. Some actions have been reclassified as Afl’s.
- Further progress has been made achieved due to the move from Pacific Quay to Dalmarnock.
- Finally further progress will require staff time to progress and monitor the SPAC Sustainability Plan.

## Audit scope

# Best Value in policing

## Joint Best Value audit of policing in Scotland



Prepared by HM Inspectorate of Constabulary in Scotland and Audit Scotland

May 2025

### Background

The Police and Fire Reform (Scotland) Act 2012 (the Act) introduced new arrangements for policing, creating a single national Police Service of Scotland (Police Scotland) and an independent Scottish Police Authority (SPA). The Act stipulates that the SPA must also provide forensic services to Police Scotland, the Police Investigations & Review Commissioner, Lord Advocate and Procurators Fiscal.

The reform of policing services in 2013 transferred around £1.1 billion of annual spending (£1.6 billion in 2025/26) and over 24,000 people – including around 17,500 police officers – into the new bodies. It also transferred responsibility for policing from local government to central government. The reform was complex and the most significant change in policing in 45 years.

The Act enables Scottish ministers to set strategic policing priorities, providing high-level direction for Police Scotland and the SPA. In 2019, updated Strategic Police Priorities were approved which reflected the changes made in policing since the 2012 reform. These were most recently reviewed in [2023](#). In 2020, in response to the updated priorities the SPA approved a new Joint Strategy for Policing and this was also [updated in 2023](#).

The 2012 Act places a duty on the SPA and Chief Constable to make arrangements which secure Best Value – that is to say continuous improvement in the carrying out of their respective functions.

Under the Act, both the Auditor General for Scotland and HM Inspectorate of Constabulary in Scotland (HMICS) may initiate examinations into the economy, efficiency and effectiveness of the SPA and Police Service, and arrangements made by the SPA and Chief Constable to secure Best Value.

### Why this audit is important

Policing plays a vital role in ensuring the safety and wellbeing of communities. Increasing demand for services and funding pressures means it is more critical than ever that policing secures and demonstrates Best Value. This includes ensuring public money is being spent effectively to deliver against the strategic policing priorities and overall vision for policing, expected operational and organisational outcomes are delivered, and continuous improvement can be demonstrated.

Building on previous work undertaken by the Auditor General and HMICS, this audit will be the first to look at Best Value arrangements across policing since [2012](#).

## What this audit will look at

The overall aim of this audit is to assess how effectively the Best Value arrangements in the SPA (including Forensic Services) and Police Scotland are demonstrating continuous improvement in delivering the strategic policing priorities and overall vision, and transformation of policing services.

The work will include assessment of the arrangements in place covering the Best Value themes as set out in the [Ministerial guidance to Accountable Officers](#).

The review aims to answer the following:

- **Does policing have a clear strategic direction?** Having a clear vision and strategy provides transparency and ensures accountability to the public. Effective leadership and governance are crucial in setting clear priorities and developing a sustainable approach to the delivery of these.
- **How effectively are resources used to deliver policing?** Financial, workforce, asset, and digital plans must be sustainable, transformative, and align with strategic priorities to support the delivery of outcomes.
- **How effective is policing's partnership working?** At its best, partnership working is a force for change, underpinned with regard for equalities, to benefit those who most need support.
- **How well is policing performing?** An effective performance management framework is needed to support improved service delivery and to evidence progress against the desired strategic outcomes.
- **Is there evidence of continuous improvement in policing?** Having a systematic approach to continuous improvement supports the delivery of more effective policing.

## How we will carry out this audit

We will gather a range of evidence to develop judgements and recommendations including external and internal inspection reports; external and internal audit reports; financial, organisational, and operational data from the SPA (including Forensic Services), Police Scotland and other key stakeholders such as the Scottish Government. Where required, we will interview representatives of relevant policing stakeholder groups.

## What we want to happen as a result

The audit will provide an independent assessment of how effective policing Best Value arrangements are in driving continuous improvement. It aims to provide assurance to the public, the Scottish Parliament, and other stakeholders, enabling greater transparency and scrutiny of the impact and effectiveness of the policing system. We will highlight areas of good practice and make recommendations that will support improvement.

## Timetable

We plan to publish the audit on behalf of the Auditor General for Scotland and HM Inspectorate of Constabulary in early 2026.

## Contact

If you have any questions or would like further information about this audit, please contact Lucy Jones, Audit Manager, at [ljones@audit-scotland.gov.uk](mailto:ljones@audit-scotland.gov.uk) or John Paterson, Lead Inspector, at [John.Paterson@hmic.gov.scot](mailto:John.Paterson@hmic.gov.scot).

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