



Meeting	Authority Meeting
Date	24 August 2023
Location	COSLA, 19 Haymarket Yards, Edinburgh, EH12 5BH
Title of Paper	Police Scotland Scheme of Financial Delegation
Presented By	James Gray, Chief Financial Officer
Recommendation to Members	For Approval
Appendix Attached	No

PURPOSE

The purpose of this report is to ask members to consider the proposed amendments to the Police Scotland Scheme of Financial Delegation and to approve the proposed changes.

The proposed changes enable us to realise the benefits of the Head of Finance (HoF) role by establishing the formal delegation from the Chief Financial Officer (CFO). This will streamline governance, administrative processes and facilitate the day-to-day operations.

The review covers changes to the Committee Approval Matrix (detailed at point 2.3) and the Capital and Reform Authorisation Framework (detailed at point 2.4). These are an integral part of the Police Scotland Scheme of Financial Delegation (PS SFD).

In addition to this, we propose for the PS SFD governance route to be shortened to SPA Accountable Officer (AO) approval going forward, without the requirement for Authority approval.

The budget approval route documented in the PS SFD does not detail that the Strategic Leadership Board (SLB) will recommend the annual budget, despite this being standard practice. We therefore propose an additional amendment to reflect current practice.

This paper is for Approval.

1. BACKGROUND

- 1.1 The Police Scotland Scheme of Financial Delegation (PS SFD) follows the SPA financial regulations, corporate governance framework and SPA scheme of financial delegation. The PS SFD is compliant with, and follows the guidance from, the Scottish Public Finance Manual (SPFM).
- 1.2 Additionally, PS SFD governs the internal Police Scotland (PS) financial delegation by setting the internal PS financial thresholds and approval routes in respect of financial matters.
- 1.3 We regularly review the SFD. This review was done in consultation with key Police Scotland staff members and SPA Finance colleagues, to ensure changes were proportionate and facilitated the efficient running of the day-to-day operations.

2. RECOMMENDED CHANGES

- 2.1 This paper summarises the proposed changes to the PS internal authority levels and approval routes. The changes are restricted to the Committee Approval Matrix (detailed at point 2.3) and the Capital and Reform Authorisation Framework (detailed at point 2.4).

2.2 Recommendations

- 2.2.1 **Recommendation 1** - Delegation from CFO to HoF - We recommend delegating a number of approvals and recommendations from the CFO to the HoF to streamline administrative processes, facilitate the day-to-day operations and simplify governance arrangements ensuring those are proportionate and value adding and reaping the benefits of the HoF role. See highlighted changes at 2.3 and 2.4.
- 2.2.2 **Recommendation 2** - We recommend that PS SFD governance route to be shortened to SPA AO approval going forward, without the requirement for SPA RC recommendation to the Authority for approval. See highlighted changes at 2.3.
- 2.2.3 The current requirement for Authority approval seems disproportionate. At the same time the requirement for SPA oversight over a key financial control should be considered. We propose to change the Authority approval to SPA AO Approval. The SPA AO will be informed, thus retaining an oversight, and can choose to take changes further to SPA RC or the Authority for approval if required or deemed necessary.

- 2.2.4 The SPA AO can ensure that changes proposed by PS to the PS SFD do not override or circumvent the SPA Governance Framework and retains the ability to ensure no novel, contentious or repercussive changes are approved without their support and the necessary Scottish Government Approval.
- 2.2.5 The delegation from the CFO to the HoF proposal covers changes that are internal to PS, but as per the current PS SFD, and before the additional change proposed to the PS SFD governance route is approved, any changes to the scheme require further approval from SPA RC and the Authority.
- 2.2.6 **Recommendation 3** – We recommend that we update the budget approval route to recognise in the SFD that the Strategic Leadership Board (SLB) recommends the annual budget. This is actually happening in practice but is not formally documented in this way. Therefore, we propose to rectify this as part of the changes proposed. This was raised in Internal Audits review of Governance therefore this will close this audit point. See highlighted changes at 2.3.

2.3 Committee Approval Matrix Changes

		Approval Required (Recommend, Note or Approve)														
		Police Scotland									SPA					
		Budget Holder1	Head of Business Area	PS Head of Function (Procurement / Estates/P&D)	Head of Finance	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Legal Committee	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
Policies and Processes																
Policy	PS Scheme of Financial Delegation	x	x	x	Recommend	x	Recommend	x	x	x	Consult Approve	x	x	Recommend	Approve	x
Procedure	NPE Approver Matrix	x	x	x	Recommend	x	Approve	x	x	x	x	x	x	x	x	x
Budget																
Budget	Approval of Annual Budget	Prepare	x	x	x	Recommend	Recommend	x	Recommend	x	Recommend	x	x	Recommend	Approve	x
Budget	Approval of Budgetary Additions	Prepare	Consult	x	Recommend	x	Recommend	x	Recommend	x	Recommend	x	x	Recommend	Recommend	Approve
		GUIDANCE: Budgetary additions involve requesting additional budget for the SPA as a whole.														
Budget	Approval of Budgetary Virements															
Budget	£0-£100,000	Recommend	Approve	x	Note	x	x	x	x	x	x	x	x	x	x	x
Budget	£100,000 - £1,000,000	Recommend	Recommend	x	Note	x	Approve	x	x	x	x	x	x	x	x	x
Budget	>£1,000,000	Recommend	Recommend	x	Recommend	x	Recommend	x	Note	x	Recommend	x	x	Approve	x	x
		GUIDANCE: Budgetary virements involve transferring budget balances from an area of actual or forecast underspend, to an area of actual or forecast overspend within an individual budget holder's budget.														
Risk Management and Audit																
Risk	Departmental Risks	x	Approve	x	x	x	x	x	x	x	x	x	x	x	x	x
Risk	DCC / DCO Level Risk	x	Recommend	x	x	x	x	x	Approve	x	x	x	Note	x	x	x
Risk	Strategic / Corporate Risks	x	Recommend	x	x	x	x	x	Approve	Recommend	x	x	Note	x	x	x
Risk	Change Portfolio Risks	Note	Recommend	x	x	x	x	Approve	x	Recommend	x	x	x	x	x	x
Accounts	Approval of Annual Accounts	x	x	x	Recommend	x	x	x	x	x	Recommend	x	Recommend	x	Approve	x
KPIs	Approval of KPIs	x	Recommend	x	x	x	Approve	x	Note	x	x	x	x	x	x	x
Audit	Internal Audit Plan	x	x	x	x	x	x	x	x	Recommend	x	x	Approve	x	x	x
Income Streams and Charges Levied																
Income	Policy and funded officers/staff policy	x	x	x	Recommend	x	Recommend	x	x	x	x	x	x	Approve	x	x
Income	Income Charge Rates	x	x	x	Recommend	x	Recommend	x	x	x	x	x	x	Approve	x	x
Income	Application of funding policy	x	x	x	Recommend	x	Approve	x	x	x	x	x	x	x	Note	x
Income	Acceptance of grant funding covered by policy <£1m	x	x	x	Recommend	x	Approve	x	x	x	x	x	x	x	Note	x
Income	Acceptance of grant funding covered by policy >£1m	x	x	x	Recommend	x	Recommend	x	x	x	Approve	x	x	x	Note	x
Income	Revenue generating initiatives not covered by policy	x	x	x	Recommend	x	Recommend	x	x	x	x	x	x	Approve	x	x
		GUIDANCE: The setting of income policy is the responsibility of the Scottish Government and the SPA, the application of the policy is a PSOS management decision Charging for Goods and services Standard Operating Procedure (SOP). See also the Novel, Contentious or Repercussive Transactions Policy.														

		Approval Required (Recommend, Note or Approve)														
		Police Scotland									SPA					
		Budget Holder1	Head of Business Area	PS Head of Function (Procurement / Estates/P&D)	Head of Finance	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Legal Committee	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
Losses, Write offs																
Debt w/o	Debt write off/back of bad debt and/or losses (on a single debtor/creditor account)															
Debt w/o	£0 - £1,000 ¹	Recommend	Recommend	x	Approve	x	x	x	x	x	x	x	x	Note	x	x
Debt w/o	£1,000 - £25,000 ¹	Recommend	Recommend	x	Recommend	x	Recommend	x	x	x	Approve	x	x	Note	x	x
Debt w/o	>£25,000	Recommend	Recommend	x	Recommend	Note	Recommend	x	x	x	x	x	x	Recommend	x	Approve
		GUIDANCE: Debt write offs can be the total in relation to a single customer (see single debtor account) or from a combination of customers on a total basis (see cumulative). For further guidance see the Income and Debt Management Policy														
Stocks write off Total losses																
Stocks w/o	£0-£300,000	Recommend	Recommend	x	Approve	x	Note	x	x	x	x	x	x	x	x	x
Stocks w/o	>£300,000 ¹	Recommend	Recommend	x	Recommend	Note	Recommend	x	x	x	x	x	x	Approve	x	x
Individual Claims waived or abandoned																
Claims	£0 - £25,000	Recommend	Recommend	x	Approve	x	x	x	x	x	x	x	x	x	x	x
Claims	>£25,000	Recommend	Recommend	x	Recommend	Note	Recommend				Recommend	x	x	x	x	Approved
Losses Cumulative Losses																
Losses	£0 - £300,000	x	x	x	Approve	x	Note	x	x	x	x	x	x	x	x	x
Losses	>£300,000 ¹	Recommend	Recommend	x	Recommend	Note	Recommend	x	x	x	x	x	x	Recommend	x	Approve
		GUIDANCE: The cumulative value of the losses includes: cash losses (incl. bad debts), book keeping losses, losses of stock, fruitless payments, claims waives or abandoned. Total within a financial year.														
Special Payments /VER																
Special Payments (individual) compensation/special severance/ex-gratia payments																
Sp. Payments	£0 - £1,000	x	x	x	Approve	x	x	x	x	x	x	x	x	x	x	x
Sp. Payments	>£1,000	x	x	x	Recommend	x	Recommend	x	x	x	Recommend	x	x	x	Approve	x
Special payments (total within a financial year)																
Sp. Payments	£0 - £300,000	x	x	x	Recommend	x	Approve	x	x	x	x	x	x	x	x	x
Sp. Payments	>£300,000	x	x	x	Recommend	Recommend	Recommend	x	x	x	Recommend	x	x	Recommend	x	Approve
Voluntary Redundancy / Voluntary Early Retirement Scheme																
VR / VER	Voluntary Redundancy or voluntary early retirement (VR/VER) scheme			P&D Recommend	Recommend	Recommend	Recommend	x	x	x	x	x	x	Recommend	Recommend	Approve
Voluntary Redundancy or voluntary early retirement payments																
	<£95,000 to an individual, in line with budget and VER scheme	x	x	P&D Recommend	Recommend	x	Approve	x	x	x	x	x	x	x	x	x
	>£95,000 to an individual or outside of scheme	x	x	P&D Recommend	Recommend	x	Recommend	x	x	x	Recommend	x	x	x	x	Approve
		GUIDANCE: All applications for VR/VER must be submitted to the National Voluntary Release Panel (NVRP) – this is chaired by the Head of Human Resources (P&D), and other panel members include a representative from SPA, as well as, PS CFO.														

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		Police Scotland									SPA					
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Gifts or Donations																
Gifts or Donations provided by the service: See novel, contentious or repercussive for further guidance																
Gifts/Donations	£0 - £1,000 (individually)	Approve	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Gifts/Donations	>£1,000 (individually)	Recommend	x	x	Recommend	x	Recommend	x	x	x	Recommend	x	x	Recommend	x	Approve
Provided	Third party Grants	x	x	x	Recommend	x	Recommend	x	x	x	Recommend	x	x	x	x	Approve
Leases																
Leases as a lessee or lessor- Property																
Leases	£0 - £250,000 and up to 5 years	Recommend	x	Estates Approve	x	x	Note	x	x	x	x	x	x	x	x	x
Leases	£250,000 - £2,000,000 and up to 15 years	Recommend	Recommend	Recommend	x	Consult	Recommend	x	x	x	Approve	x	x	x	x	x
Leases	>£2,000,000 and 15 years	Recommend	Recommend	Recommend	x	Consult	Recommend	x	x	x			Approved	x	x	
Leases as lessee or lessor - Non Property																
Leases	£0 - 250,000 and up to 5 years	Recommend	Recommend	Proc. Approve	x	x	Note	x	x	x	x	x	x	x	x	x
Leases	£250,000 - £2,000,000 and 15 years	Recommend	Recommend	Recommend	x	Consult	Recommend	x	x	x	Approve	x	x	x	x	x
	>£2,000,000 and 15 years	Recommend	Recommend	Recommend	x	Consult	Recommend	x	x	x	x	x	x	Approved	x	x
GUIDANCE: Values represent total costs/ income over the lease term. Costs are inclusive of rent and estimated operating costs. Values also relate to the full lease term at current prices. Approval of all leases should be notified to the head of statutory reporting.																
Wayleaves and radio masts leases	All	Recommend	Recommend	Estates Approve	x	x	x	x	x	x	x	x	x	Note	x	x
GUIDANCE: Police Scotland to negotiate wayleaves and radio mast leases on behalf of the SPA. An estates annual activity report is provided to Resources Committee for noting. This should cover historic and forward forecast view of purchases, disposals and leases including wayleaves / radio masts. Wayleave and radio masts leases are low value but an estates annual activity report is required for CE and RC to provide a level of oversight.																
Contracts																
Non Competitive Action (NCA)																
Contract	£0 - £25,000 ^{2,3}	Recommend	Recommend	Proc. Approve	x	x	Note	x	x	x	x	x	x	x	x	x
Contract	£25,000 - £1,000,000 ²	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	Recommend	x	x	Note	x	Approve
Contract	>£1,000,000 ³	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	Recommend	x	x	Recommend	x	Approve
GUIDANCE: This relates to non-competitive actions, where procurement involvement is mandatory																
External business & management consultancy: Total value of individual contract																
Consultancy	£0 - £100,000	Recommend	Recommend	Proc. Approve	x	x	x	x	x	x	x	x	x	x	x	x
Consultancy	>£100,000	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	Recommend	x	x	x	x	Approve
GUIDANCE: This is subject to procurement guidance																
For Goods & Services and Awards of Works (Total value)																
Contract	£0-£5,000	Approve	x	x	x	x	x	x	x	x	x	x	x	x	x	x
Contract	£5,000 - £1,000,000	Recommend	Recommend	Proc. Approve	x	x	x	x	x	x	x	x	x	x	x	x
Contract	£1,000,000 - £3,000,000	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	Approve	x	x	x	x	x
Contract	>£3,000,000	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	Approve	x	x	x
GUIDANCE: This relates to procurement tender exercises. Total value of individual contract including extensions and exclusive of VAT																

		Approval Required (Recommend, Note or Approve)														
		Police Scotland									SPA					
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Contract	Contract Extension Approved as part of the original contract.															
Contract	£0-up to the original contract value	Recommend	Recommend	Proc. Approve	x	x	x	x	x	x	x	x	x	x	x	x
	GUIDANCE: Note that this relates only to those contract extensions which have been procured as part of the original contract and cannot exceed the original contract value (e.g. a 3 year contract with an option for a further year). Extensions that are not part of the original contract or exceed the original contract value, should be treated as contract modifications. Other variations please seek advice from Procurement and Legal Services.															
Contract	Contract Modifications Increase cost. For other variations advice should be seek from Procurement and Legal departments.															
Contract	<20% of contract value or don't change original contract award approval route	Recommend	Recommend	Proc. Approve	x	x	x	x	x	x	x	x	x	x	x	x
Contract	Increase costs >20% of contract value or would increase the original contract award approval route	Recommend	Recommend	Recommend	x	x	x	x	x	x	Approve	x	x	x	x	x
Legal																
Legal	Settling Legal Actions against the Chief Constable															
Legal	£0 - £75,000	Approve	x	x	x	Note	x	x	x	x	x	x	x	x	x	x
Legal	>£75,000	Recommend	Recommend	x	x	Note	Recommend	x	x	x	x	Approve	x	x	x	x
Legal assistance claims																
Legal	£0 - £75,000	Approve	x	x	x	Note	x	x	x	x	x	x	x	x	x	x
Legal	>£75,000	Recommend	Recommend	x	x	Note	x	x	Approve	x	x	x	x	x	x	x
	GUIDANCE: Excluding related expenses. Legal fees subject to approved budget. All legal settlements against SPA and all settlements against the CC above £75,000 must be approved by the SPA Legal Committee. Consideration should be given to whether these transactions are Novel, Contentious or Repercussive and it is for the SPA Legal Committee to determine which further approvals are required.															
Heritable Property																
Property	Routine purchase of property															
Property	£0 - £250,000	Recommend	Recommend	Estates Approve	x	x	Note	x	x	x	x	x	x	x	x	x
Property	£250,000 - £1,000,000	Recommend	Recommend	Recommend	x	x	Recommend	x	x	x	Approve	x	x	x	x	x
Property	>£1,000,000	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	x	Approve	x	x
Property	Disposal - Declaration of surplus															
Property	£0 - £250,000	Recommend	Recommend	Estates Approve	x	x										
Property	£250,000 - £1,000,000	Recommend	Recommend	Recommend	x	x	Recommend	x	x	x	Approve	x	x	x	x	x
Property	>£1,000,000	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	x	Approve	x	x
Property	Disposal variations from approved declaration of surplus															
Property	<5% (+/-)	Recommend	Recommend	Estates Approve	x	x	x	x	x	x	x	x	x	x	x	x
Property	>5% and <20% of estimated value (+/-)	Recommend	Recommend	Recommend	x	x	Recommend	x	x	x	Approve	x	x	x	x	x
Property	>20% of estimated value (+/-)	Recommend	Recommend	Recommend	x	Recommend	Recommend	x	x	x	x	x	x	Recommend	x	Approve
	GUIDANCE: All property for disposals have to be declared surplus prior to disposal. PS must consult with stakeholders and communities when considering disposals. When a proposal is made to sell below market value the wider public benefit must be demonstrated (See SPFM Community Transfers) The purchase and sale of a property that provide regional/national coverage we require ministerial consent															

		Approval Required (Recommend, Note or Approve)														
		Police Scotland								SPA						
		Budget Holder1	Head of Business Area	PS Head of Function (Procurement / Estates/P&D)	Head of Finance	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Legal Committee	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
Notes:																
	1	In line with the Income and Debt Management Policy, the Financial Transactions Lead can approve individual proposed debt write-offs of up to £250, and the Financial Controller can approve individual proposed debt write-offs of up to £1,000. Single balances >£25,000 included in a cumulative write off proposal, should also be reported separately to the accountable officer for approval.														
	2	Procurement involvement in these contracts / transactions is mandatory														
	3	Note that the relevant budget holder will be responsible for confirming the availability of budget in relation to the spend														
	4	Note that any new business initiatives will be approved by the Director of Change rather than the CFO. The CFO will approve any BAU business cases.														
	5	Construction only														
Terminology:																
	Note	This group will be provided with the update / decision in relation to a process or project. This update may be retrospective.														
	Consult	This group will be asked to input to the design or detail of a proposal / decision / project.														
	Recommend	This group will be provided with the detailed paper and asked to propose that the decision / project / expenditure is progressed to the next level. This update must be in advance of the activity being undertaken. There may be several "Recommend" groups, and any one of these can stop the progress of an item.														
	Approve	This group are ultimately responsible for the decision. This update must be in advance of the activity being undertaken. There should only ever be one single "Approve" decision made.														

2.4 Capital and Reform Authorisation Framework Changes

		Capital and Reform governance													
		Police Scotland									SPA				
		Budget Holder1	Head of Business Area	CDIO Chief Digital Information Officer	Head of Finance	PS CFO	PS CFPB	PS Change Board	PS SLB	PS ARB	Accountable Officer (SPA)	SPA Audit Risk and Assurance Committee	SPA Resources Committee	SPA Board	Scottish Government
Potential Project Assessment															
C&R	£0 - £100,000	x	Note	Approve	x	x	Note	Note	x	x	x	x	x	x	x
C&R	>£100,000	x	Note	Recommend	Approve	x	x	Note	x	x	x	x	x	x	x
		GUIDANCE: Including Business Justification, Initial and Full BCs for the total cost as defined above. Following the approval of an Initial BC the Full BC should provide a clear summary of movements in costs and benefits from the approved Initial BC													
Business Cases (BJC, IBC, FBC)															
C&R	£0 - £100,000	x	x	Approve	Approve ¹	x	Note	Note	x	x	x	x	x	x	x
Reform (Research & Development)	£100,000 - £1,000,000	x	x	Approve	Approve ¹	Note	Note	Note	x	x	x	x	x	x	x
C&R	£100,000 - £1,000,000			x	x	Recommend	Note	Approve	x	x	x	x	x	x	x
C&R	£1,000,000 - £3,000,000	x	x	x	x	Recommend	Note	Recommend	x	x	Approve	x	x	x	x
C&R	£3,000,000 - £5,000,000	x	x	x	x	Recommend	Note	Recommend	x	x	Recommend	x	Approve	x	x
		GUIDANCE: The creation, acquisition, development or maintenance of an asset with a lifespan beyond the current financial year and total anticipated whole-life cost of £5 million or more (defined as per SPFM)													
Business Cases - Major Investments															
C&R	>£5,000,000	x	x	x	x	Recommend	Note	Recommend	x	x	Recommend	x	Recommend	x	Approve
		GUIDANCE: PMO requirement to provide a clear summary of movements in cost and benefits for the approved initial BC.													
Business Cases – Change Control															
BC	Non-financial benefits, scope, timeline deviations	x	x	x	x	x	x	Approve	x	x	x	Note	x	x	x
BC	<20% or £500,000 overspend/lower savings	x	x	x	x	x	x	Recommend	x	x	x	x	Approve	x	x
BC	>20% or £500,000 overspend/lower savings and Major investment	x	x	x	x	x	x	Recommend	x	x	x	x	Recommend	x	Approve
Notes															
		¹ Approval only required if Justification Case													
Terminology															
Note		This group will be provided with the update / decision in relation to a process or project. This update may be retrospective.													
Consult		This group will be asked to input to the design or detail of a proposal / decision / project.													
Recommend		This group will be provided with the detailed paper and asked to propose that the decision / project / expenditure is progressed to the next level. This update must be in advance of the activity being undertaken. There may be several "Recommend" groups, and any one of these can stop the progress of an item.													
Approve		This group are ultimately responsible for the decision. This update must be in advance of the activity being undertaken. There should only ever be one single "Approve" decision made.													

3. FINANCIAL IMPLICATIONS

3.1 The Police Scotland Scheme of Financial Delegation is a key financial control but has no spending or budgetary implications.

4. PERSONNEL IMPLICATIONS

4.1 There are no personnel implications.

5. LEGAL IMPLICATIONS

5.1 The changes proposed have no legal implications.

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 consider the proposed changes to the Police Scotland Scheme of Financial Delegation and to approve the proposed changes.