SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Agenda Item 2.1

Meeting	Audit, Risk And Assurance Committee
Date	6 February 2024
Location	By video conference
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 present the Audit, Risk and Assurance Committee (ARAC) with the Internal Audit Progress Update and Q3 Management Action Follow up review.

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 annual internal audit plan was approved by ARAC in February 2023. Every quarter internal audit provides a report showing progress against the completion of the plan as well as their KPI's.

1.2   Every quarter internal audit conducts a follow up review to assess the progress made in implementing previously agreed internal audit actions.

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 four were planned to be reported to the February 2024 ARAC.

2.3   The four audits planned to be submitted to the February ARAC were:-
   o Budget Setting and Investment Prioritisation
   o Force Middle Office Remodelling
   o Electronic Data & iVPD and
   o New Legislation

2.4   Of the four audits, one final IA report (New Legislation) is presented to this meeting.

2.5   Electronic Data & iVPD, has been delayed due to ongoing testing and the delivery of additional evidence by multiple teams. Managing a large number of stakeholders across multiple functions/teams has impacted the timeline, causing delays. Going forward, BDO is looking to break down timelines for future audits with large numbers of stakeholders to allow for more flexibility in resource booking.

2.6   BDO has issued the draft reports to management for Budget Setting / Investment Prioritisation and Force Middle Office Remodelling audits. Management is still to agree the final findings and to provide responses.

2.7   Internal Audits KPI's are outlined in the report. All KPI's are shown as "green" for this ARAC reporting purposes, apart from reporting KPIs for this cycle.

Management Action Follow-up (Appendix B)

2.8   Appendix B summarises the progress made by Police Scotland, SPA Forensic Services and SPA Corporate in implementing previously agreed internal audit actions. Internal audit validates the closure of actions with targeted timeline in Q3 2023.

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

Actions	Number of actions:
Previously open	31
Add New	8
Less Closed	4
Remaining Open	**35**

2.10   37 out of 39 recommendations are raised by the previous auditors with their rating methodology, which is included in the Internal Audit Progress Report Page 17.

2.11   Of the 39 recommendations, there are 17 recommendations not implemented (two high, eleven medium and four low) and have a new target date of 31 March 2024.

2.12   One high rated recommendation related to Service Catalogue is superseded. The recommendation focussed focused on updating the service catalogue to cover all services in the portfolio, which is no longer being progressed due to resource constraints.

3 FINANCIAL IMPLICATIONS

3.1   There are no specific financial implications from 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.

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 requested to note the internal audit progress report and follow up report.

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Internal Audit Progress Report
February Audit Risk and Assurance Committee

January 2024

BDO

IBDO

TABLE OF CONTENTS

CORE INTERNAL AUDIT TEAM	
Claire Robertson	Head of Internal Audit
Lucy Zhang	Senior Manager
Lewis McGuire	Assistant Manager

1 Executive Summary

Overall Internal Audit FY 23/24 Progress Chart
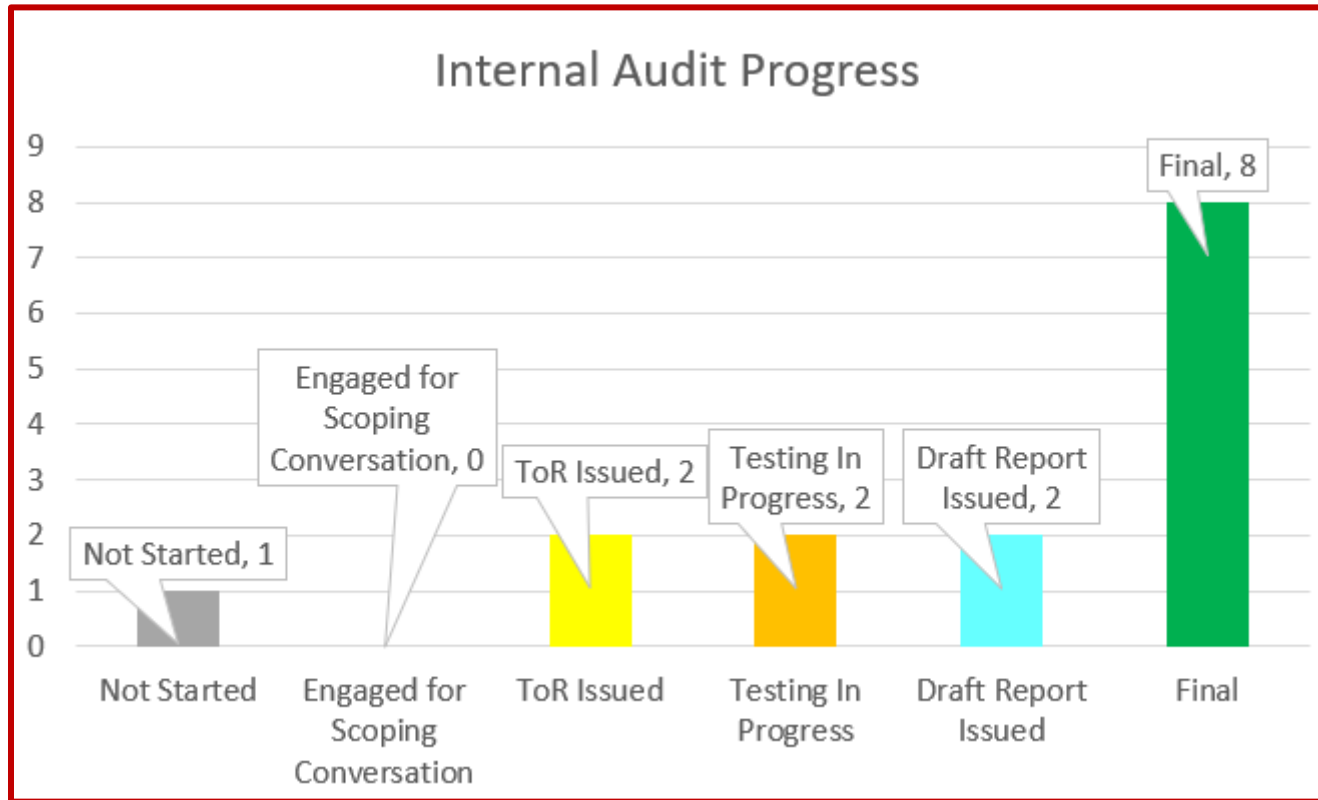
Q3 Assurance Review Results

Number of Design Assurance
- MODERATE, 0
- SUBSTANTIAL, 0
- ADVISORY, 0
- NO, 0
- LIMITED, 1
- Legend: SUBSTANTIAL ■ MODERATE ■ LIMITED ■ ADVISORY ■ NO

Number of Effectiveness Assurance
- SUBSTANTIAL, 0
- MODERATE, 0
- NO, 0
- LIMITED, 0
- ADVISORY, 0
- N/A, 1
- Legend: SUBSTANTIAL ■ MODERATE ■ LIMITED ■ N/A ■ ADVISORY ■ NO

Number of Findings
- LOW, 0
- ADVISORY, 0
- HIGH, 1
- MEDIUM, 4
- Legend: HIGH ■ MEDIUM ■ LOW ■ ADVISORY

Number of Recommedations Raised
- Low, 0
- High, 3
- Medium, 5
- Legend: High ■ Medium ■ Low

Q3 Follow-up Results

Follow Up Q3 - Implementation Status

Category	Value
Superseded (M)	1
Could not be Tested (M)	0
Could not be Tested (H)	2
Not Implemented (L)	4
Not Implemented (M)	11
Not Implemented (H)	2
Being Implemented (L)	4
Being Implemented (M)	8
Being Implemented (H)	3
Fully Implemented (L)	0
Fully Implemented (M)	1
Fully Implemented (H)	3

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For the February 2024 ARAC, the planned submissions were the audit results for the Budget Setting and Investment Prioritisation; Force Middle Office Remodelling (FMOR); New Legislation, Electronic data Retention plus iVPD focus and a Follow Up report for Q3 (October to December).

The Electronic data Retention (plus iVPD focus) audit is nearing completion, but fieldwork has been delayed due to the number of different teams involved in the audit. Draft reports for both the Budget Setting and Investment Prioritisation and the Force Middle Office Remodelling (FMOR) project have been issued to management, and we are awaiting final management responses on the reports. Please refer to Section 2 for details.

The New Legislation report reaches a Limited assurance rating for control design, and operational effectiveness was not assessed due to the early stage of implementation of the new process, meaning there were no complete examples of the process to review at the time of auditing. This meant we could not conclude on the operating effectiveness of the process or the robustness of the costing methodology. A total of 1 High and 4 Medium rated Findings, resulting in 8 Recommendations were raised in the audit. Audit results are included in Section 3 and the report is included as part of February 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 of the follow up, we reviewed progress on 39 recommendations, 37 identified by the previous Internal Auditor and 2 by BDO for the quarter between October to December 2023. The Follow up indicated that management have fully implemented 4 (10%) of the recommendations, and 15 (38%) are partially implemented. There is 1 recommendation related to the ICT Delivery Service which was superseded. Follow up details are set out in Section 4 and the reports are included as appendices. The previous auditor's 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 February 2024. 3 out of 4 audits planned to be reported in the February ARAC are now delayed. This has led to us only partially achieving the reporting KPIs for this ARAC. However, we are still aiming for all the KPIs to be on track to be achieved for FY 23/24.

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	Planned					███						███		
	Actual (Delayed)					███	███	███						
Middle Office Project Review	Planned					███								
	Actual					███	███	███						
Budget Setting & Prioritisation	Planned						███							
	Actual						███	███						
New Legislation	Planned						███							
	Actual						███							
Follow Up Q3 (October - December 2023)	Planned							███						
	Actual							███						
IT General Controls										███			███	
Grievance										███				
Best Vaue											███			
Follow Up Q4 (January - March 2024)												███		
Annual Audit Plan for 2024 - 2025	Planned										███			
	Actual										███			
Annual Assurance Opinion for 2023 - 2024														███

Keys	
███	On going audit timeline
███	Agreed audit timeline with management
███	Actual timeline to complete the audit
███	Final audit report planning to be presented to relevant ARAC
███	Audit timeline that is slipped from original planned ARAC submission

3   Audit Review Results

We note the following from the internal audit activity in the period (November 2023 to January 2024):

Reviews Completed Since the Previous Meeting of the Audit Committee	Number of Findings and No Management Actions								Overall Report Conclusion	
	High	Actions	Medium	Actions	Low	Actions	Advisory	Actions	Design Effectiveness	Operational Effectiveness
1 New Legislation	1	3	4	5	-	-	-	-	Limited	N/A
Total(s)	1	3	4	5	-	-	-	-		

SIGNIFICANT MATTERS ARISING

For the New Legislation audit, BDO found whilst the newly designed process should deliver a marked improvement in the ability to centrally co-ordinate, evaluate and cost the impact of legislation changes, there are important areas where the design of the process is not sufficiently clear, for example, the methodology for costing the required changes. Throughout the review, BDO identified five findings where there is an opportunity for improvement, one assessed as high and four as medium significance. During the Follow-up process, we will verify the implementation of management's action points and report to ARAC accordingly.

CONCLUSIONS

Q3 2023 Audits

As a result of our audit for New Legislation, BDO are able to provide limited assurance over the design of the arrangements in place, however, were not able to provide assurance over the effectiveness due to the new legislation process is very new, there have been no examples of the process being completed at the time of auditing, for us to conclude on the operating effectiveness of the process or robustness of the costing methodology.

4 Internal Audit Plan Update

There are no such proposed changes noted for the February 2024 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 (Delayed)
Biometrics	Final
New Legislation	Final
Budget Setting/Prioritisation	Draft Report (Awaiting management response)
Review of IT General Controls	ToR Issued
Grievance Process	Testing in Progress
Best Value Readiness	ToR Issued
Middle Office Restructure Project	Draft Report (Awaiting management response)
Follow Up Q1 (April - June 2023)	Final
Follow Up Q2 (July - Sept 2023)	Final
Follow Up Q3 (Oct - Dec 2023)	Final
Follow Up Q4 (January - March 2024)	Not Started

5 Follow Up Review

The table below sets out the agreed actions due for implementation in Q3 2024. 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**					
	■ **Fully implemented**	■ **Being implemented**	⊘ **Not implemented**	▫ **Could not be tested**	■ **Superseded**	**Total**
Benefits Realisation and Efficiency Target	-	-	-	2 (H)	-	2
Estates Management	-	1 (H)	-	-	-	1
ICT Service Delivery	-	1 (H)	-	-	1 (H)	2
Legal Claims Handling	-	1 (M)	-	-	-	1
Business Continuity Planning	-	1 (M)	-	-	-	1
Compliance PAVA Airwave	2 (2H)	1 (M)	-	-	-	3
Cyber Security	-	1 (H)	1 (M)	-	-	2
DESC Readiness Review	1 (H)	1 (L)	-	-	-	2
Resource Deployment Unit (RDU)	-	-	8 (2H,3M,3L)	-	-	8
Business Continuity Planning – Forensic Services	-	3 (L)	2 (1M,1L)	-	-	5
Forensic Services – Data Security	-	4 (M)	6 (M)	-	-	10
Decision Making Process	-	1 (M)	-	-	-	1
Ill Health Retirement & Injury	1 (M)	-	-	-	-	1
TOTAL	**4**	**15**	**17**	**2**	**1**	**39**

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Conclusion

Follow Up Q3 2024

CONCLUSION

We found that of the 39 recommendations followed up in January 2024:

- 4 (10%) are fully implemented
- 15 (38%) remain in the process of being implemented
- 17 (44%) was not yet implemented.
- 2 (5%) could not be tested
- 1 (3%) 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 are rolled forward from Follow Up Q1 2023 cycle and communicated as part of August 2023 ARAC.

There is 1 recommendation which have been recorded as superseded with relation to the Service Catalogue. This recommendation focused on updating the service catalogue to cover all services in the portfolio. Police Scotland is raising awareness through an intranet link called "service catalogue" and working on presenting it in a new format. Screenshots of FAQs, email generation, customer satisfaction survey, and a browsing checklist were provided. Due to resource constraints and reduced risk with the current service catalogue, this recommendation is no longer applicable.

6   Internal Audit Performance KPIs

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

Performance KPIs	Status	Notes
Internal Audit Efficiency		
• In-scope audits are completed to their planned ARACs.	On-track	
• All in-scope audits for FY2023/2024 are completed by 31 March 2024 with scheduled Q4 audits being in draft report stage.	On-track	
• Annual Internal Audit report/opinion is presented to the May 2024 ARAC.	On-track	In-Progress with BDO.
Internal Audit Quality		
• 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	
• 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.
• Customer Satisfaction survey results	Not yet started	
Internal Audit Engagement		
• 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 and External Audit to communicate audit plan to avoid duplications.
• Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date.	Achieved for Q3 Audits	
• Internal audit issues draft audit report within 10 working days of closing meeting.	Partially achieved for Q3 Audits	Electronic Data Retention plus iVPD focus audit has been delayed due to ongoing testing and the delivery of additional evidence by multiple teams. Managing a large number of stakeholders across multiple functions/teams has impacted the timeline, causing delays. Going forward, BDO is looking to break down timelines for future audits with large numbers of stakeholders to allow for more flexibility in resource booking.
• Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed.	Partially achieved for Q3 Audits	BDO has issued draft reports for the Budget Setting and Investment Prioritisation and Force Middle Office Remodelling (FMOR) to management. The reports are not finalised given Management are yet to agree the final findings of the reports and to provide responses.
Internal Audit Quality		
• 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	Yes - 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	Yes - Digital SME	To be reported
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

FY 2023/24	ARAC Approved Audit Days	As at 17/03/2023	As at 20/04/2023	As at 22/05/2023	As at 27/06/2023	As at 21/07/2023	As at 21/08/2023	As at 25/09/2023	As at 23/10/2023	As at 17/11/2023	As at 15/12/2023	As at 19/01/2024	Days Left for the year
Audit, Risk and Assurance Committee, liaison and reporting													
Audit & Risk Committee planning and attendance	20	0.29	-	-	2.43	2.21	2.00	-	3.07	1.64	-	1.50	6.86
Monthly liaison meetings	18	0.61	0.57	0.61	1.29	1.42	1.50	1.50	1.50	1.50	1.50	1.50	4.50
Reporting, ad-hoc meetings and other liaison	6	2.89	-	-	0.39	-	-	-	0.93	0.29	-	-	1.50
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	2.57	1.45	2.66	0.00
Annual internal audit report	2	-	-	-	-	-	-	-	-	-	-	-	2.00
Contingency	15	-	-	-	-	-	-	-	-	-	3.75	-	11.25
Follow up	20	-	-	-	0.18	4.82	0.18	0.71	7.14	0.25	0.11	1.79	4.82
Contract Management (on-off)	*0*	*1.54*	*0.21*	-	-	-	-	-	-	-	-	-	*(1.75)*
Audits													
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	-	-	0.00
Electronic Data Retentionplus iVPD focus	50	-	-	0.86	0.46	0.79	2.89	5.00	3.11	8.00	7.43	9.50	11.97
Biometrics	35	-	0.32	-	2.39	2.75	9.43	13.46	5.75	0.89	-	-	0.00
Budget Setting / Prioritisation	40	-	-	-	0.18	-	2.00	7.82	7.06	7.00	11.94	2.29	1.71
Review of IT general controls	50	-	-	-	-	-	0.07	-	0.14	1.00	0.88	3.39	44.51
New Legislation	40	-	-	-	-	-	0.11	3.89	1.54	4.00	24.46	5.00	1.00
Grievance Process	30	-	-	-	1.18	0.14	0.18	0.96	0.54	0.18	1.14	2.82	22.85
Best Value Readiness	25	0.25	-	-	-	-	-	0.57	0.43	-	0.46	-	23.28
Project review – Middle office restructure project	40	-	-	-	-	1.86	1.00	5.14	8.00	3.00	17.00	4.00	-
Total Days	**500**	**10.32**	**4.57**	**15.22**	**38.15**	**37.42**	**27.10**	**50.40**	**43.18**	**31.39**	**70.12**	**34.45**	**137.68**
Total £		£ 5,575	£ 2,468	£ 8,217	£ 20,601	£ 20,207	£ 14,636	£ 27,218	£ 23,316	£ 16,951	£ 37,864	£ 18,601	

Appendix I

Definitions – BDO (Assurance 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.

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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.

POLICE SCOTLAND

INTERNAL AUDIT REPORT

Q3 FOLLOW UP OF PRIOR RECOMMENDATIONS

DECEMBER 2023

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CONTENTS

RESTRICTIONS OF USE

DISTRIBUTION LIST

FOR ACTION	Head of Policy, Audit, Risk and Assurance (PS)
	Audit Manager (PS)
	Head of Finance, Audit & Risk (SPA)
	Audit & Risk Lead (SPA)
FOR INFORMATION	Audit, Risk & Assurance Committee Members

REPORT STATUS

DATES WORK PERFORMED:	08 January 2024 – 16 January 2024
DRAFT REPORT ISSUED:	19 January 2024
FINAL REPORT ISSUED:	26 January 2024
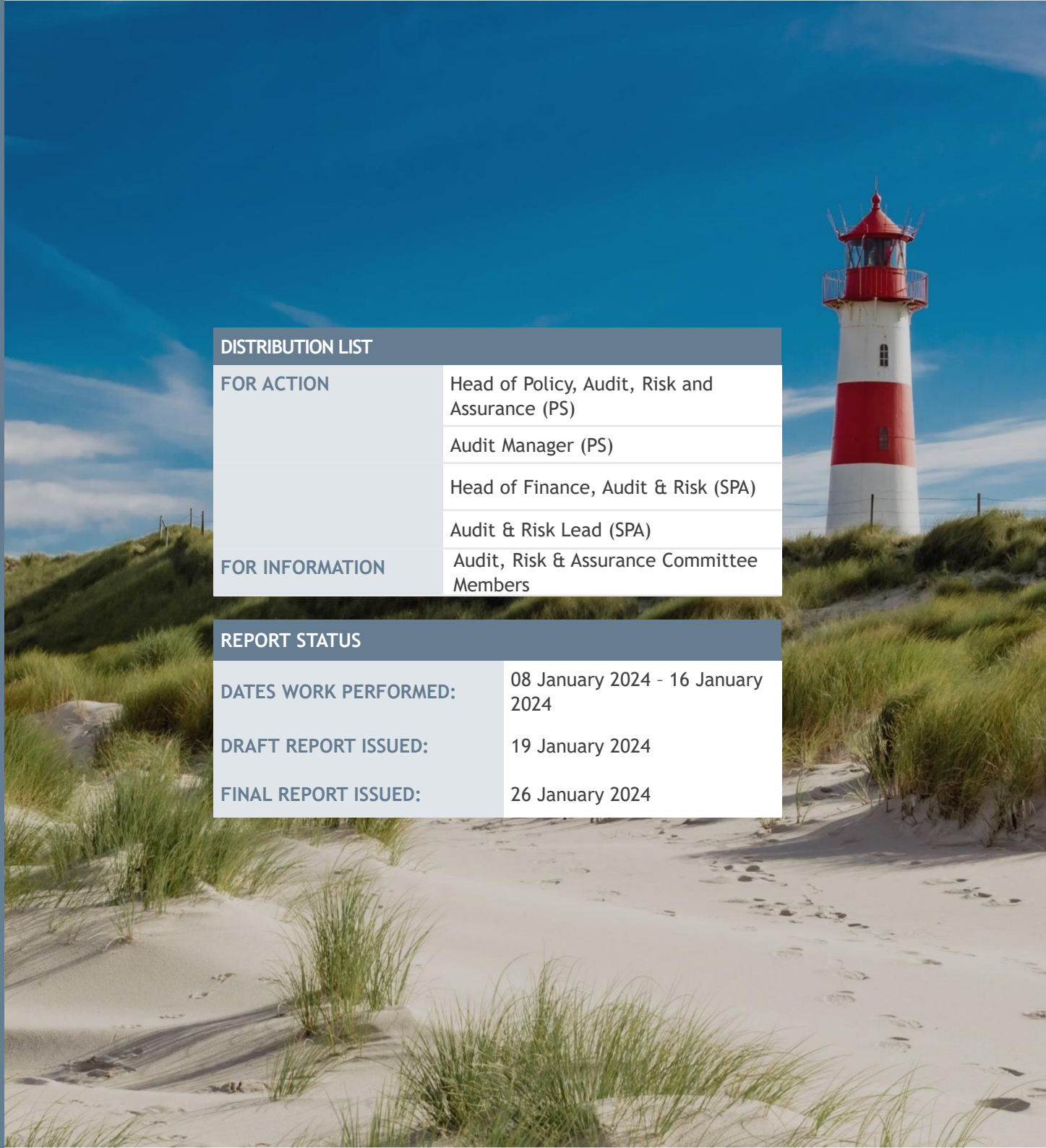
EXECUTIVE SUMMARY

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 31st December 2023 (Q3). This resulted in a total of 40 recommendations to be followed up. The recommendations relate to 13 audit areas, as shown in the tables below and overleaf.

METHODOLOGY

During our testing we followed up on all recommendations which had a target completion date of on or before 31 December 2023 (Q3).

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.

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

YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS FOLLOWED UP				
		VERY HIGH (4)	HIGH (3)	MEDIUM (2)	LOW (1)	TOTAL
2020/21	Benefits Realisation and Efficiency Target	-	2	-	-	2
2021/22	Estates Management	-	1	-	-	1
2021/22	ICT Service Delivery	-	1	1	-	2
2021/22	Forensic Services – Data Security	-	2	-	-	2
2021/22	Legal Claims Handling	-	-	1	-	1
2022/23	Business Continuity Planning	-	-	1	-	1
2022/23	Compliance PAVA Airwave	-	2	1	-	3
2022/23	Cyber Security	-	1	1	-	2

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	DESC Readiness Review	-	1	-	1	2
2022/23	Resource Deployment Unit (RDU)	1	1	3	3	8
2022/23	Business Continuity Planning – Forensic Services	-	1	4	-	5
2022/23	Forensic Services – Data Security	-	-	8	-	8
TOTAL		1	12	20	4	37

OUTSTANDING RECOMMENDATIONS FOLLOWED UP (AS RAISED BY BDO)

YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS TO BE FOLLOWED UP			
		HIGH	MEDIUM	LOW	TOTAL
2023/24	Decision Making Process - Governance	-	1	-	1
2023/24	Ill Health Retirements & Injury	-	1	-	1
TOTAL		-	2	-	2

EXECUTIVE SUMMARY

STATUS OF RECOMMENDATIONS AT JANUARY 2024

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

Audit Area	STATUS AT DECEMBER 2023					Total
	● Fully implemented	■ Being implemented	▲ Not implemented	▼ Could not be tested	■ Superseded	
Recommendations from 2020/21 – 2023/24						
Benefits Realisation and Efficiency Target	-	-	-	2	-	2
Estates Management	-	1	-	-	-	1
ICT Service Delivery	-	1	-	-	1	2
Legal Claims Handling	-	1	-	-	-	1
Business Continuity Planning	-	1	-	-	-	1
Compliance PAVA Airwave	2	1	-	-	-	3
Cyber Security	-	1	1	-	-	2
DESC Readiness Review	1	1	-	-	-	2
Resource Deployment Unit (RDU)	-	-	8	-	-	8
Business Continuity Planning – Forensic Services	-	3	2	-	-	5
Forensic Services – Data Security	-	4	6	-	-	10
Decision Making Process - Governance	-	1	-	-	-	1
Ill Health Retirement & Injury	1	-	-	-	-	1

EXECUTIVE SUMMARY

| STATUS OF RECOMMENDATIONS AT JANUARY 2024 |

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

Audit Area	STATUS AT OCTOBER 2023					
	🟢 Fully implemented	🟧 Being implemented	🔺 Not implemented	🔻 Could not be tested	🟪 Superseded	Total
Recommendations from 2020/21 – 2023/24						
TOTAL	4	15	17	2	1	39

CONCLUSION

We found that of the 39 recommendations followed up in January 2024:

- 4 (10%) are fully implemented
- 15 (38%) remain in the process of being implemented
- 17 (44%) was not yet implemented.
- 2 (5%) could not be tested
- 1 (3%) 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
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. 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.	DESIGN

IMPLICATION	SIGNIFICANCE
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.	HIGH

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
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. 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: • 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; or	Head of Portfolio Management	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: • 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; or	17/03/2023

RECOMMENDATION STATUS

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
• 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	• Analysing divisional or organisational performance metrics against volumes of measured capacity or efficiency created in those areas to identify trends. 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.	17/03/2023

BDO UPDATE JANUARY 2024	STATUS
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. 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.	**COULD NOT BE TESTED** ▼

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Awaiting Testing. 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.		Head of Portfolio Management	N/A

RECOMMENDATION STATUS

BENEFITS REALISATION AND EFFICIENCY TARGET – 5.1 Organisational Performance Reporting	TYPE
At present, as noted under MAP 3.1, there is no link between expected or realised benefits and their impact on performance. 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. 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. 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.	DESIGN

IMPLICATION	SIGNIFICANCE
The delivery of this recommendation is closely aligned with the recommendation and supporting products as described for recommendation 3.2. Performance reporting will be developed to reflect benefits impact. This development will be led by APU in collaboration with relevant internal departments. A new process has been developed and attached by way of a briefing paper.	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.	Head of Portfolio Management	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.	17/03/23

RECOMMENDATION STATUS

BDO UPDATE JANUARY 2024	STATUS
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. 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.	**COULD NOT BE TESTED** ▼

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Awaiting Testing. 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.	Head of Portfolio Management	31/03/2024

RECOMMENDATION STATUS

ESTATE MANAGEMENT – 1.2 Estates Plans For National Divisions and Functions	TYPE
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. 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. 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.	DESIGN

IMPLICATION	SIGNIFICANCE
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. 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.	HIGH

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Police Scotland should prepare estates plans for national divisions and functions, similar in scope to those prepared for local policing divisions. This should include: • 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	Head of Estates	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	31/05/2022

RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
• Consider opportunities to align with, or impacts upon, projects already included in the draft implementation plan.	Head of 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. 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.	

BDO UPDATE JANUARY 2024	STATUS
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. 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. 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 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. From discussions with management it was agreed that additional evidence would be provided that Police Scotland have considered national division estates in their transformation/strategic plans and also that they've put those single points of contact (SPOC) in the divisions. Unfortunately, this documentation was not given prior to the agreed deadline. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up.	**BEING IMPLEMENTED** ▮

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
PROPOSE FOR CLOSURE The closing statement from the Q2 review still stands. The evidence provided demonstrate we have plans in place and our commitment to complete those that are delayed due to changes in the business. Change is BAU and part of planning, so planning is a dynamic activity that to an extent is never finished. The level of planning completed and the continuous formal planning activity that is ongoing ensures that the Estates Transformation Programme is adaptable and delivers against the objectives of the Estates Strategy. This mitigates the identified risk and believe it is adequate evidence to allow closure of the audit recommendation.	Head of Estates	31/03/2024

RECOMMENDATION STATUS

ICT – 1.1 Service Requests	TYPE
The Digital Division has a ticketing system, IT Connect, through which staff log all incidents and requests received. The system has a portal through which users can submit service requests to Digital Division. We noted that there is no clear definition on what represents a standard request (e.g. new hardware request, joiner, mover, leaver request) and other requests that may require a greater level of planning and time allocation (e.g. office move). Some service requests received are considered as "co-ordinated activities". These do not have a formally documented definition by Digital Division. Broadly, they are activities that Digital Division require to create small/medium sized projects to deliver. These are not subject to formal project management and governance through the Portfolio Management team, nor are they subject to formal prioritisation processes.	DESIGN

IMPLICATION	SIGNIFICANCE
There is an increased risk that, without clarity on classification of service requests, Digital Division Service Management staff will not be able to govern and plan delivery of work. This could result in a failure to meet customer expectations and/or place unrealistic expectations on staff. There is also a risk that service requests that have wider implications on resourcing are not subject to appropriate levels of management and governance.	HIGH

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Digital Division produces formal guidance on classifications of service requests and how each should be managed internally. For example, the guidance could set out sub-categories of 'co-ordinated activities' by scale (e.g. number of users / sites / devices) and provide details on how they are to be managed according to their respective category. This will be important in supporting effective resource planning and in managing customer expectations. Particular focus should be given to those service requests that are or could potentially be of a project nature. Where this is the case, Digital Division should ensure that they are subject to formal assessment and follow the correct governance and prioritisation pathway for approval e.g. BAU, internal Digital Division project, Change Portfolio, before any resources are assigned.	Digital Information Officer Chief	All potential projects will follow the Police Scotland Change Function's agreed gateway processes. In the first instance, a scope of concept will be considered. If the request is not deemed as a transformation project and is considered to be BAU, this will be managed via Digital Division and the appropriate Service Request raised. The Digital Division has developed classifications of Service Requests which were approved at the Digital Division People Board in March 2022. These Classifications are Project, Coordinated Activity, Pre Request support and Routine Service Request. We will take steps to ensure that this Service Request Information is published on our intranet site with the appropriate descriptors. Work will then take place to start categorising Service Requests against the agreed categories. Further to this, a review of the data captured under the	30/04/23

RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		new process will be undertaken to allow us to develop Sub-Categories for co-ordinated activity (request that requires input from multiple ICT teams or resources) with supporting information on how each of the sub-categories will be managed across the Division. Stage 1 – implement the system changes required to start to track the agreed categories for Service Requests – December 2022. Stage 2 – Review 2 months of data to identify sub-categories for co-ordinated activity. Develop system changes to introduce sub-categories. Develop a process document which details how each of the categories/sub-categories is managed through the department – April 2023.	

BDO UPDATE JANUARY 2024	STATUS
No further evidence has been provided this quarter to advance the BDO status. Target date has been moved to 31/03/2024 to allow for guidance documents to be developed. This recommendation will be classified as complete when we are provided evidence of formal guidance within the Digital Division regarding the classification and management of service requests. This guidance should include sub-categories based on factors like the scale of activities and provide details on how each category should be managed. It will help with resource planning and meeting customer expectations. Additionally, Special attention should be given to service requests that could be considered projects, ensuring they go through a formal assessment and follow the appropriate approval pathway before assigning resources.	**BEING IMPLEMENTED** 🟧

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Over the first quarter of the year we will review the data collected and start to consider where the demand is currently sitting and identify any action required as a result of this. As it stands high level information is being reviewed however agreed that more data required to allow us to baseline, this is due to the process bedding in. Guidance documents will be developed in conjunction with this to support our staff on the classification of demand. We have seen a noticeable decrease in older jobs and active work taking place to reduce these. Move target to next review	Digital Information Officer Chief	31/03/2024

RECOMMENDATION STATUS

ICT – 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
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. 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.	Digital Information Officer Chief	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: • 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. 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.	30/11/22

RECOMMENDATION STATUS

BDO UPDATE JANUARY 2024	STATUS
From a review of the recommendation previous auditors recommendation given it was recommended that the digital division updates their service catalogue to cover all services in their portfolio. It was also recommended that this service catalogue be published for all organisation to view. Police Scotland have advising that they did not commit to updating the Catalogue fully due to ongoing changes in the target operating model. However, they have initiated a separate project to develop SLAs for Pre Approved Service Requests; Police Scotland advised that this work is not currently prioritised due to resource constraints. From review of the evidence provided it can be seen that Police Scotland are focusing on raising awareness among staff and customers by including a link within the intranet called "service catalogue" about available services, both national applications and local applications. It also contains an email link if the information cannot be found to managing expectations. The Service Catalogue can be accessed on the Intranet, and Police Scotland are working on presenting it in a new format as part of the Intranet redevelopment. Police Scotland have also provided a screenshot of the frequently asked questions page within the intranet and an automatic generation email and the customer satisfaction survey which rates the customers experience, professionalism of staff and speed of response 1-5 to collected feedback from their business. Police Scotland also provided screenshots of the checklist which details allows users to browse the list for the type of request they desire and give related answers. Due to this change in resource restraints and the risk being reduced by the implementation of the available service catalogue this recommendation has been superseded	**SUPERSEDED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
As part of our original management response we did not commit to fully updating the Service Catalogue with all services in light of the revised operating model being progressed that will significant change this work. We have started a piece of work which will sit outside this audit to develop SLAS for our Pre Approved Service Requests, this will be a timely piece of work due to current resource and we had not committed to this in our management response. Therefore it is not in the best interests of time and effort to progress at this time. Instead the following is provided as evidence for closure to show how we are making staff and customers more aware of the services available and manage expectations: Our Service Catalogue is available on the Intranet. (see 2.2.1 and 2.2.2) As part of the redevelopment of our Intranet we will be providing this in a different format. We have captured additional information and cleaned up current information which will be displayed following the introduction of the new Intranet site. We have provided a facility for the business to feedback things they would like to see as part of the service requests. (see 2.2.4 and 2.2.5) Client feedback has confirmed that we need to provide more clarity on Service Requests and our efforts to improve in this area has meant we have developed additional guidance and support via a checklist. In addition, the Service Delivery Team have run sessions with customers to communicate this guidance as part of Online Guidance Sessions. We have a close relationship with the business via our Service Delivery Team (business partners) who are a source of ongoing advice and guidance and these members of staff are listening to customer concerns and feeding the information into the Business Intelligence Team for ongoing improvements. We are continually expanding our FAQs section which provides more information to our customers on how to access services, make requests and expectations. (see 2.2.3)	Digital Information Officer Chief	31/03/2024

RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING – 1.1 Business Continuity Management Policy and Framework	TYPE
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). 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.	DESIGN

IMPLICATION	SIGNIFICANCE
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.	MEDIUM

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that Police Scotland, with support and input from SPA, develops and implements a Business Continuity policy and framework. This should include: • 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	We will review our Divisional Guidance in respect of Business Continuity and update with a Policy and Framework as recommended. In conjunction with the Risk Management Team, we will carry out a risk review relating to Business Continuity.	31/07/23

RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
• How and when to update Business Continuity Plans • Training 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.			

BDO UPDATE JANUARY 2024			STATUS
No additional evidence was provided to BDO this quarter. Target date has been moved to 31/03/2024 to allow for mandatory consultation feedback and then executive approval. This recommendation will be fully implemented when we are provided with evidence that the Framework and Policy have been fully reviewed and published.			**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
REMAINS IN PROGRESS Not complete. Local Consultation on the SOP was completed week commencing 27th November. It still requires Mandatory Consultation, which usually takes 28 days, feedback would be addressed and then undergo executive approval. Due to this process it will not be published this year (2023). Move target date to next review.		Enterprise Risk Manager	31/03/2024

RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE– 1.1 PAVA – Irritant Spray Guidance Documentation	TYPE
We found that the Police Scotland Irritant Spray Guidance Document provided a comprehensive overview of the requirements over issue, storage, transportation and carrying of PAVA sprays. The document also makes reference to both relevant legislation and associated procedures such as the Use of Force National Guidance. From review of the guidance document, we found that it was last updated in 2017 and did not define the next scheduled review date. We were informed by contacts within Operational Safety Training (OST) that the content of the document is reviewed on an ad-hoc basis but were unable to substantiate this.	DESIGN
IMPLICATION	**SIGNIFICANCE**
There is a risk that documented guidance does not accurately reflect actual practice, caused by a failure to ensure formal review on a regular basis. In recognising that PAVA spray is considered a firearm under s.5 of the Firearms Act 1968, this could result in potential non-compliance with regulatory requirements, harm to individuals and/or associated reputational damage to Police Scotland.	MEDIUM

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the PAVA Irritant Spray Guidance Document is subject to review to ensure it remains up-to-date and reflective of actual practice. We also recommend that the next scheduled date for review is agreed as part of this process and centrally recorded to ensure review takes place accordingly. The findings set out later in this report also highlight multiple examples of non-compliance with the requirements of the Irritant Spray Guidance Document. As such, Police Scotland should consider the need for additional training for staff, particularly if review of the guidance document results in significant amendments.	Assistant Chief Constable Professionalism and Assurance	We have instigated an immediate review of the guidance and will make amendments as necessary in the short term. We are developing a plan on a page for this review with key stakeholders and timelines identified. Following the wider review and implementation of the recommendations contained in this report, we will undertake a further review allowing sufficient time to consult on changes. The timescales provided reflect the need for an immediate review as well as a full review when all recommendations in this report have been addressed. Any opportunity to expedite the earlier completion of these recommendations will be undertaken. Strategic and Tactical ownership has been assigned to this review to ensure progress is made in a timely manner through a Short Life User Group. As part of this wider review we will consider the requirement for amendments to training and any	31/08/2023

RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		additional awareness raising. The next review date is already provided but is held centrally as part of the Policy Procedures Passport within our official record set. The frequency of review is based on risk assessment and will be considered when the full review is complete.	

BDO UPDATE JANUARY 2024	STATUS
A Memorandum signed by ACC Professionalism and Assurance was published on the intranet on the 4th July 2023. This memorandum highlighted the formation of a Short-Life Working Group (SLWG) to oversee workstreams and provided a hyperlink to the intranet for the current guidance on PAVA, including information on its storage, issuance, accountability, and responsibilities. The document also outlined revised direction and signage of displayed warning signs to ensure compliance with COSHH regulations. The target date has been extended to 31st March 2024, to allow for formal consultation. This recommendation will be considered complete when evidence of the updated guidance document, along with documentation demonstrating a continuous review cycle, is provided.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Not complete, did think could be delivered earlier but not possible. Revert to original target date as it is not possible to bring forward the date of the guidance. The guidance document has been updated incorporating all new processes relating to the storage and management of PAVA. This is going through the final stages before formal consultation. An EQHRIA has also been prepared. A Policy Passport will document the review cycle based on the risk assessment for this SOP. During the consultation phase we will work on a communications plan to consider the best way to communicate new processes. As an interim measure a communication was issued to Divisional Commanders in July 2023 reminding them of their responsibilities. (See 1.1.1) We do not consider there to be a need for more formal training. Revert target back to original date	ACC Professionalism and Assurance	31/03/24

RECOMMENDATION STATUS

CYBER SECURITY- 1.3 Supplier Security Assurance	TYPE
Due to sensitivity, the details of this recommendation have been removed.	DESIGN
IMPLICATION	**SIGNIFICANCE**
Due to sensitivity, the details of this recommendation have been removed.	HIGH

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Due to sensitivity, the details of this recommendation have been removed.	Due to sensitivity, the details of this recommendation have been removed.	Due to sensitivity, the details of this recommendation have been removed.	31/07/2023

RECOMMENDATION STATUS

BDO UPDATE JANUARY 2024	STATUS
The details of the recommendation and status update will be presented in the private session due to confidential nature	**BEING IMPLEMENTED** 🟧

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Due to sensitivity, the details of this recommendation have been removed.	Due to sensitivity, the details of this recommendation have been removed.	31/03/2024

RECOMMENDATION STATUS

CYBER SECURITY- 2.3 Operational Security	TYPE
Due to sensitivity, the details of this recommendation have been removed.	DESIGN

IMPLICATION	SIGNIFICANCE
Due to sensitivity, the details of this recommendation have been removed.	MEDIUM

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Due to sensitivity, the details of this recommendation have been removed.	Due to sensitivity, the details of this recommendation have been removed.	Due to sensitivity, the details of this recommendation have been removed.	31/12/2023

RECOMMENDATION STATUS

BDO UPDATE JANUARY 2024	STATUS
The details of the recommendation and status update will be presented in the private session due to confidential nature	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Due to sensitivity, the details of this recommendation have been removed.	Digital Information Officer Chief	31/12/2025

RECOMMENDATION STATUS

DESC READINESS REVIEW – 3.1 DESC Programme Governance	TYPE
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. 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. 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.	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
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. 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.	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 JANUARY 2024	STATUS
Police Scotland have advised that a decision regarding the Terms of Reference was not reached during the program board meeting in October 2023. The upcoming board meeting is scheduled to occur in January 2024. To consider this recommendation as completed, we require evidence that the Terms of Reference have been reviewed by the Program Board. Additionally, evidence should be provided to demonstrate that all related Terms of Reference are reviewed annually to ensure they align with the project's requirements.	BEING IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
REMAINS IN PROGRESS A review of the TOR was not undertaken at the Programme Board in January 2024 as planned but has been moved to the next meeting date. Move target to next review.	DESC Programme Manager	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 1.1 Draft IBC Version	TYPE
There is a template IBC which all IBCs should be prepared in accordance with. This template outlines the minimum requirements to be included. We have reviewed the RDU re-design IBC and can confirm that it has been prepared using the February 2018. Comparison against the template IBC shows that the RDU IBC has been prepared in accordance with PMO guidelines. We note that the IBC template was reviewed and updated in January 2023. The Portfolio Management Office (PMO) confirmed the IBC will be required to align to the latest version of the template if it goes forward to any future governance boards.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	LOW

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Whilst we acknowledge that at the time of drafting the IBC the correct template was used, we recommend that before presenting the IBC to the Change Board it is updated to reflect the changes in the new template dated January 2023.	ACC Operational Support	We will liaise with PMO to transpose the content of the IBC to the latest IBC template.	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. This recommendation will be complete when evidence has been provided to demonstrate that the Draft IBC has been updated to reflect the new template.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.		ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 2.1 Procedural Guidance	TYPE
There are no policies and procedures in place for the process of rostering and in practice due to this lack of guidance in the West and National there is a disparity of the roles and responsibilities of Resourcing Staff as well as the input to be had by First Line Managers (FLM). Specifically, within the West region, there are separate teams to deal with training, citations, and overall rostering. FLMs also have access to Scope and often process changes. From our observations we note that there is limited communication between teams which means when changes are made by FLM, such as training or citations, which impact OBLs or rest days these are not communicated to Resourcing so that the appropriate action can be taken nor are they automatically flagged as a change in the system. Resource Advisors will regularly review their OBLs to ensure they are maintained at the reactive level and escalate any issues if they occur.	DESIGN

IMPLICATION	SIGNIFICANCE
There is a risk that due to inefficient practices, OBLs will continue to be inefficient and inconsistent, leading to increased financial cost, increased health and wellbeing issues, conflict with the Scottish Police Federation (SPF) and unnecessary pressure on planners and resources to meet demand.	VERY HIGH

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that process planning and guidance development is developed for use by all resourcing teams. This should, as a minimum, outline the responsibilities of each role within the team and the processes, communication channels and rules for processing changes. This should then be reviewed by an appropriate governance forum before being distributed and implemented within all divisions and held as the single standard across the board.	ACC Operational Support	Guidance is available for use by resourcing teams. However, we are constrained in our ability to review it and ensure it is being properly used and followed. When identified, issues are addressed. Proposals made within IBC to assist governance. Review guidance and process planning.	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be marked as complete, Police Scotland needs to provide evidence of an updated procedural guidance that includes all resourcing teams and clearly outlines their roles, responsibilities and communication channels. Additionally, they should demonstrate that the document undergoes regular reviews, which can be documented through meeting minutes or a monthly review document tracker.	NOT IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.	ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 2.2 Custody East Division Operation	TYPE
As part of our sampling, we observed the practices of Custody East Division within the National region. The team is currently working at less than half the capacity it should (1.75FTE vs 4FTE) and for a period of 4 months, there was only 1FTE resourcing the whole unit. There has also been a number of changes in shift patterns across Custody as a whole, which has resulted in significant additional work for the custody resourcing team. As a result, the team is only working 2 weeks in advance, despite the requirement being 13 weeks. It was also observed that the Custody team does not have access to OBLs in the Scope system. This means that the OBLs are managed in an excel spreadsheet which is an inefficient, unnecessary administrative task and increases the risk of user error.	DESIGN

IMPLICATION	SIGNIFICANCE
There is a risk that due to inefficient practices that OBLs are not effectively monitored leading to a breach or increased overtime requests leading to increased financial costs.	MEDIUM

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that Custody East and all other divisions within Police Scotland who have not been granted access to manage OBLs within Scope are given the appropriate rights. It is also recommended that additional support is provided to Custody East, and any other divisions not operating at 13 weeks in advance, to bring them into alignment with the Police Scotland required 13 weeks advance scheduling.	ACC Operational Support	The issues raised around Custody are being addressed. This includes the inability to manage OBLs on Scope. Measures have been put in place to assist with the staffing, however there are known vacancies within the structure.	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be considered complete, Police Scotland should provide evidence of all relevant divisions within the appropriate scope, demonstrating that they have been granted the necessary rights. Additionally, we would need to see evidence of all divisions aligning with the 13-week additional support and provide additional evidence through a checklist to ensure that the 13-week advance scheduling is being met.	NOT IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.	ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 4.2 Efficiency Savings	TYPE
The efficiency savings identified are as a direct result of releasing Officers from roles within RDU for utilisation elsewhere in the organisation and replacing them with civilian staff equivalents. 25 Officers currently work in the RDU and 16 (64%) are on modified duties. At this stage of the proposal, it has not been considered if the Officers are fit to return to full Police Officer duties or if another role will have to be found that can accommodate existing adjustments/modifications. If any of the current 25 officers were to return to full Police Officer duties before implementation of the project, they would be replaced by another officer requiring modifications as the Project Manager explained that the figure of 25 is a 'quota'. No communication with HR has occurred to date to ensure that this approach is in line with the strategic aims of supporting Officers on modified duties.	DESIGN ⚙️

IMPLICATION	SIGNIFICANCE
There is a risk that the release of Officers back to active duty is not in line with the overall strategic aims of supporting Officers on modified duties.	LOW

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the financial calculations are reviewed and updated based on the current Officer rates. It is also recommended that the Project team engage with HR to ensure that this approach is in line with the strategic aims of supporting Officers on modified duties.	ACC Operational Support	Liaise with Finance to update the Funding and Affordability Matrix to reflect the latest financial rates for officers and staff. In turn, the relevant IBC sections will also be updated to reflect financial estimates based on these latest rates. Discuss Staffing Profile proposals with People Direct to confirm there is no conflicting intention or action with strategy to support modified officers. Note, People Direct have been supportive of Staffing Profile proposals to date.	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be considered complete, Police Scotland should provide evidence that the financial calculations are being reviewed and updated on the current Officer rates. Additionally, we will need to see evidence that this approach is in line with the strategic aims of supporting officers on modified duties.	NOT IMPLEMENTED 🔺

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.	ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 4.3 Additional Benefit to be confirmed	TYPE
We have reviewed the efficiency calculations for both the West and National areas and noted that whilst the approach and methodology was deemed reasonable, there were a few discrepancies in the calculations. This included inconsistencies in rounding and reporting of figures between different report, as well as the Officer rates used to be the April 2020 rates rather than April 2021 to be consistent with the rest of the business case. The overall impact of this is to possibly increase the overall benefit to be realised, however the calculations would need to be fully re-performed to understand the exact impact on it. It was also noted that one of the divisions within the National are, PPCW, were previously 'Safer Communities' in SCD until April 2021 when they became their own Division. As such, there wasn't the data available to calculate the average transaction used in the calculations. The SCD's rate of transactions have been adopted, however there is no evidence to support that this would be an accurate representation of how the division currently operates. Whilst an approximation of potential benefit to be realised has been identified based on the survey, it has been determined that the most appropriate method of identification would be a "time and motion" study. A time in motion study is a technique used to analyse work efficiencies by observing the steps and time taken by an employee to complete all tasks and activities. It combines a time study, which monitors the amount of time required to complete each step of a workplace activity, with a motion study, which observes the individual steps taken to complete that activity.	DESIGN

IMPLICATION	SIGNIFICANCE
There is a risk that there is not an effective approach to measure the benefit identified and thus it cannot be accurately realised.	MEDIUM

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that all calculations should be reviewed for accuracy and consistency, including with other reports used within the business case. It is also recommended that upon completion of recommendations with Control Objective 2 & 3, the feasibility of undertaking a time and motion study should be reconsidered and if possible, undertaken.	ACC Operational Support	Liaise with Business Change Analyst and Finance to ensure all calculations are reviewed for accuracy and consistency where referenced in relevant reports.	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be considered complete, Police Scotland should provide evidence that the financial calculations are being reviewed for accuracy and consistency. Additionally, we will need to see evidence of a time and motion study being considered for feasibility.	NOT IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.	ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 5.1 Approach of calculation of FTE	TYPE
It is acknowledged that the current RDU team do not undertake 100% of the Scope transactions. The RDU team supports 88% of E Division and 89% for J Divisions Scope transactions; C and P divisions 92%, A division 89%, D division 62%, and N division 67%. To get a true reflection of an RDU completing Scope transactions to apply to the West and National regions the RDU FTE processing 100% of the transactions needed to be calculated. However, this would only lead to understate the FTE required based on the above model. The FTE required calculation is based entirely on Scope transactional data. To capture and analyse the non-Scope tasks questionnaires were sent out to the East and North regions to capture the estimated time it takes to complete them and the relative complexity of each task. Questionnaires were subsequently collected and analysed, but the information was not deemed credible. Instead, a time and motion study is to be performed. This would give a more accurate representation of the non-scope tasks (such as emails, team meetings, etc.) as it will be based real time recording rather than estimation. This can then be better reflected in the resource required. Based on this calculation, it has been identified that an additional 111 FTEs would be recruited, vetted, and trained in approximately four equal intakes. At the time of fieldwork, initial discussions had been held with Training regarding the potential to facilitate training and 'place holders' agreed. However, capacity to run training was not confirmed, nor has it been discussed with recruitment or the vetting unit. Both recruitment and vetting units experience 'peak' periods, therefore, four equal intakes may not be the most efficient option. It may be better to have 2 larger intakes at quieter periods. Overall, the approach used is deemed reasonable as it is based on an existing RDU structure. However, it is limited to only looking at the transaction processed via Scope and doesn't consider non-Scope processes. Within our review of the calculation, we have also identified variances in the rounding of elements within the calculations which may impact the overall RDU FTE number. For example, some of the support officer, sergeant and constable FTEs were rounded to 1 decimal place, whilst others were rounded to 2 decimal places. The current IBC, whilst internally consistent, does produce an outcome which is likely to be unaffordable in the context that the real life challenges of the RDUs need to be addressed.	DESIGN

IMPLICATION	SIGNIFICANCE
There is a risk that the FTE required is not reflective of actual practice due to gaps in source data and inaccuracies in calculations leading to under/over staffed RDUs. There is a risk that the absence of an efficiency and savings approach to the IBC results in an unaffordable and undesirable change proposal. There is a risk that the existing inefficiencies within the current RDU approach do not get addressed as a result.	HIGH

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the calculation within the IBC and appendices are reviewed for consistency across calculations. We also recommend that the Project team engage with Human Resource and the Vetting team to understand the capacity they have to support the additional staff requirements identified.	ACC Operational Support	Liaise with Business Change Analyst and Finance to ensure accuracy and consistency of all calculations. Discuss proposed intake with Vetting to collect input as to what the most realistic timeframes for recruitment may be. Note: People Direct are aware and supportive of the proposed intake.	02/10/2023

RECOMMENDATION STATUS

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be considered complete, Police Scotland should provide evidence that the IBC calculations and appendices are being reviewed for consistency. Additionally, we will need to see evidence that discussions have taken place, via minutes of meetings, between Vetting team and HR to understand available capacity to provide additional support.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.	ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 5.2 Business As Usual (BAU) Revenue Cost	TYPE
The rates used in the revenue calculation are based on Staff salaries as at April 2021 however, updated rates effective from April 2022 are now available and should be used to obtain a more accurate cost. The total annual costs have been estimated as £4,078,178 split between Additional resources - staff (£3,853,222) and shift allowance (£224,955). Due to the phased intake, the costs for Year 1 and 2 have been apportioned and will be influenced by any changes and/or delays to recruitment. The current phasing is only an example format and thus this should be finalised to enable correct calculation of costs. A formal Job Evaluation exercise has reviewed the Job Descriptions for each role within the RDU and applied a grade based on responsibilities. However, these will be confirmed during the FBC. We deem this a reasonable approach in the interim, however consultation should be sort with HR to ensure that the appropriate grades have been appointed.	DESIGN

IMPLICATION	SIGNIFICANCE
There is a risk that the estimated revenue costs do not reflect actual costs to be incurred under the preferred option leading to an inability for appropriate governance to be undertaken.	LOW

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
The BAU revenue cost calculation should be reviewed to ensure the correct salary rates are used and that the calculations are reflective of the most realistic phasing of intakes. The Project team should also consult with HR to ensure that the gradings applied to the roles are deemed appropriate when finalising the business case.	ACC Operational Support	Liaise with Finance to ensure the Funding and Affordability Matrix reflects a) the correct salary rates for officers and staff and b) the calculations are updated to reflect the most realistic vision of phased recruitment. In turn, the relevant IBC sections will also be updated.	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be considered complete, Police Scotland should provide evidence that the BAU revenue cost calculations are being reviewed to ensure that they are accurate and relevant.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.		ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) – 5.3 Capital Costs Assumptions	TYPE
The Estates cost of £500 per FTE is a standard figure applied by Finance. However, it has not yet been agreed if under the new resourcing structure whether staff will work full time at the office, full time remotely or a hybrid of both. At this stage of the business case, there is no formal assurance that the FTEs will be accommodated in current Police Scotland buildings. This is not expected to be an issue as contact is maintained with Estates at appropriate intervals and the approach agreed is to firm-up requirements, building allocations, seating plans, etc. during the development of the FBC. VAT is excluded as Police Scotland are not liable for VAT and inflation will be 'added in as appropriate during the budgeting process. Also, it is not accurate to add blanket inflation across costs as some contracts may include fixed pricing. As such, there is limited assurance which can be provided over the reliability of the estimated capital costs. Further work needs to be undertaken during future business case analysis to reliably estimate the associated costs.	DESIGN

IMPLICATION	SIGNIFICANCE
There is a risk that capital costs are understated as capacity to accommodate new FTEs has not been considered yet, leading to additional cost and the project being paused due to funding issues.	MEDIUM

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Project team engage with Estates to obtain an understanding of capacity within the existing structure to accommodate additional staff members and to support in reliably estimating additional costs to be incurred.	ACC Operational Support	Discuss intention, scale of requirement and approach to continued engagement with Estates. Note: Estates have been primed on the intent. However, the exact requirement cannot currently be confirmed. Previously, Estates and RDU Re-design agreed to confirm the requirement shortly prior to completing the FBC paper).	02/10/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. A paper has been requested from the business area by the Audit Management Team with a progress update on recommendations but this has not been provided to date as it is awaiting executive level approval. It is noted that additional evidence was provided post the deadline set for Q3 follow up. This will therefore be reviewed as part of the Q4 follow up. For this recommendation to be considered complete, Police Scotland should provide evidence that the project team engage with the Estates department to determine if the current Police Scotland buildings have sufficient space to accommodate the new staff members, considering the possibility of full-time office work, full-time remote work, or a hybrid approach. Additionally, During the development of the future business case (FBC), the project team should work closely with Estates to clarify specific requirements, building allocations, seating plans, and any necessary adjustments to the existing structure.	NOT IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.	ACC Operational Support	31/03/2024

RECOMMENDATION STATUS

DECISION MAKING PROCESS – GOVERNANCE – 1.1 Late Paper Submission – Impose Paper Deadlines	TYPE
The timeline for Core Strategic and Primary Boards states that papers are to be submitted 7-9 days prior to meetings; a call for papers is issued 2 weeks prior to the meeting and within this call the deadline for papers is stated. There is an ongoing, known issue with papers being submitted late to Boards at all levels. Although this has been flagged to the Management Team and is monitored there is an opportunity for ongoing improvement. We considered a sample of five meetings across Core Strategic Board, Primary Board and Management Board levels and found 43 out of 60 (72%) papers were submitted late. We recognise that because of the nature of policing business some papers cannot adhere to standard business processes because of their critical nature and late submission is unavoidable. Where this was not the case, suggested causes of lateness include delays in getting papers approved due to staff availability. Calls for papers were consistently issued on a timely basis and that there were various reminder emails issued as deadlines for papers approached. On two occasions, the paper pack was shared with a caveat that there were still outstanding papers and that the pack would be reshared once these were received. On one occasion, the paper pack was shared with members two days after the deadline.	**DESIGN**

IMPLICATION	SIGNIFICANCE
There is a risk that, if papers are submitted late, there is not sufficient time to rigorously quality assure papers. Additionally, there may also be a knock-on effect on the timeliness of sharing papers with Board members which would result in insufficient time for them to read the packs prior to meetings, which may impact their ability to digest information and make effective decisions.	**MEDIUM**

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Whilst we recognise that the nature of Police Scotland's work means that there may be urgent matters which need to go to Boards, Police Scotland should impose paper deadlines more firmly and only accept late papers with the authorisation of the Board Chair or nominated designate. Unless extenuating circumstances exists, late papers should be deferred to the next meeting of the Board by default.	Chief Superintendent Governance, Audit and Assurance	Management accepts the recommendation. A briefing will be prepared for Board Chairs to seek approval for late papers to be accepted and / or deferred. This will be raised at the board meeting agenda pre-brief.	31/12/2023

BDO UPDATE JANUARY 2024	STATUS
Police Scotland have launched a review of the Governance Structure which will likely result in significant change to their Boards and the way they work. An example of the call paper was reviewed (1.1.1) where it was found that in the up incoming CMPB meeting the late papers is not to be accepted as part of the agenda. Target date has been moved to 31/03/2024 to allow for formal consultation and the outcome of the review to be known. This recommendation will be fully implemented when we are provided with evidence of a procedural update highlighting a more formal process towards paper deadlines.	**BEING IMPLEMENTED**

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
REMAINS IN PROGRESS It is now normal practice to highlight that late papers will not be accepted when requests for papers are issued. Police Scotland have launched a review of the Governance Structure which will likely result in significant change to our Boards and the way we work. On this basis, we will do no further work in respect of this recommendation until the outcome of the review is known. Move target date to next review	Chief Superintendent Governance, Audit and Assurance	31/03/2024

RECOMMENDATION STATUS

LEGAL CLAIMS HANDLING – 5.2 Police Scotland Organisational Learning	TYPE
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. 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.	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
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. In the interim, Police Scotland should incorporate organisational learning from existing reporting and communication channels into operational business areas.	ACC Professionalism and Assurance	As for MAP 5.1 above, the implementation of this recommendation is dependent on the implementation of a broader Organisational Learning Framework. Once in place, Legal Services will identify the most suitable means for learning acquired through its review process to feed into this structure.	30/09/2024

BDO UPDATE JANUARY 2024	STATUS
We were provided evidence of Police Scotland's internal audit update from September 2023. This document was approved by the DCC for Professionalism and assurance which highlights efforts made to develop Organisation Learning (OL) framework. The framework aiming to address the recommendations of the SPA Audit Report and improve learning and development within the organisation. The document also notes the scoping and engagement process which has identified opportunities for framework development and emphasises the need for coordination and alignment with current strategies and programs. It is noted that the next steps involve assessing options and recommendations for the OL framework's development, considering financial and resource constraints. Further updates are expected by March 2024. This recommendation will be reviewed alongside the recommendations from the Organisational Learning audit which are due for implementation by September 2024 and will be classified as fully implemented when evidence is provided to demonstrating review of legal claims as a potential source for organisational learning within other business areas.	BEING IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
PARTIALLY COMPLETE - NO FURTHER ACTION Request to close and cross reference with the Organisational Learning Recommendations that sit separately. (see 5.2.1) At this time there is no agreed structure or resource for OL. We did put in interim procedures which were reviewed and discharged by Azets which involves learning being progressed centrally as it relates to Legal procedures and at a divisional basis as it relates to their individual operations or processes. As part of R3 Organisational Learning the mapping has been completed and Legal Claims is a source of learning that could be included if and when we have agreement to proceed with a structured approach.	ACC Professionalism and Assurance	30/09/2024

STATUS OF SPA CORPORATE SERVICES RECOMMENDATIONS

RECOMMENDATION STATUS

CYBER SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	Not Provided

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that policies are subject to ongoing review to ensure that they provide up-to-date information on expected behaviours and processes to be implemented. Policies should be subject to review using a risk-based approach as part of confirming their ongoing validity. Management should develop and implement a central register of cyber security policies to support the tracking of policies, their owners and the last and next review. Updates on policy reviews should be provided to the SMT annually to provide assurance to senior management that policies are being kept up to date.	SPA Information Management Lead & SPA Corporate Head of Strategic Business Management	*Previous Internal Auditor's finding has not been provided to BDO.*	31/12/2023

BDO UPDATE JANUARY 2024	STATUS
Management authorised this schedule, which outlined the proposed timeline for the review and process. Additionally, an excel document was provided, clearly outlining the tracking of knowledge hub and policies governed by SPA, including Corporate Management, External Relations, Complaints and Conduct, and Information Management. This document included the title, owner, review frequency, governance route, completion of review dates, and any new versions of the policy. However, there was no evidence regarding the cyber security policy. After discussions with SPA management, it was determined that they are unable to provide this evidence as the ownership lies with Police Scotland overall. Internal discussions are currently underway to address this matter. For this recommendation to be classified as fully implemented, evidence needs to be provided to demonstrate the implementation of a central register for cyber security policies. This should include information about their owners, as well as the last and next review dates.	**BEING IMPLEMENTED**

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We are on track to address this, our original target date is 31/12/2023 – the action(s) are jointly owned by our Information Management Lead for SPA and the Head of Strategic Business Management for SPA Corporate who will oversee the implementation of a central policy register for any policies which are owned by SPA Corporate (some policies are owned by PS, due to the nature of our service back relationship so these ones won't be included within the SPA Corp policy register). The latest management update on this recommendation is that a paper has been written to share with SLT to inform them of what has been developed in relation to the policy register, once this has been seen and approved by SLT the policy register will be implemented – following this all SPA corporate policies will be subject to ongoing review at appropriate intervals controlled by the information contained within the policy register.	SPA Information Management Lead & SPA Corporate Head of Strategic Business Management	31/03/2024

STATUS OF SPA FORENSIC SERVICES RECOMMENDATIONS

RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING – FORENSICS SERVICES	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	2

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that SPA Forensic Services develop and implement a formal business continuity framework and policy. This should include: • 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. 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. We recommend that SPA Forensic Services management identify and record any risks relating to business continuity within relevant risk registers.	Head of Quality Assurance and Information Compliance	Forensic Services will scope and develop a FS Business Continuity Policy and Framework. Forensic Services will review risk registers to ensure relevant risks record how control measures mitigate risk to business continuity.	31/12/2022

RECOMMENDATION STATUS

BDO UPDATE JANUARY 2024	STATUS
No evidence was provided this quarter. 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.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
SOP FS-XF-0054 - Forensic Services Business Continuity Plan has been amended to include the considerations raised by Azets. The document has been comprehensively updated to reflect the new operating model and roles. Functional Risk Registers are not part of the Management System and relevant staff are on A/L. This cannot be provided at this time.	Head of Quality Assurance and Information Compliance	31/03/2024

RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING – FORENSICS SERVICES	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	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 JANUARY 2024	STATUS
No additional evidence was provided this quarter. 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.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
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. Business Continuity is an existing part of the Forensic Services induction process. 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.	Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING – FORENSICS SERVICES	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
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. 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.	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 JANUARY 2024	STATUS
We have not received any evidence to support implementation of this recommendation and therefore the status is recorded as not implemented. This recommendation will be fully implemented when it can be evidenced that a formal process is implemented to ensure all technology related recovery expectations are reviewed against Digital Division resilience and recovery capabilities to assess if expectations can be met.	NOT IMPLEMENTED ▲

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)	31/03/2024

RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	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 JANUARY 2024	STATUS
No additional evidence was provided this quarter. 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	31/03/2024

RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING – FORENSICS SERVICES	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	2

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
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. 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. 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.	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 JANUARY 2024	STATUS
No additional evidence was submitted during this quarter. To consider this recommendation fully implemented, evidence must be provided regarding the completion of testing for the business continuity plan, the documentation of lessons learned, and the follow-up actions taken	**BEING IMPLEMENTED** 🟧

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
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.	Head of Quality Assurance and Information Compliance	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	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	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 escalted to Heads of Function and Senior Management in FS.	30/06/2022

BDO UPDATE JANUARY 2024	STATUS
No additional evidence was submitted during this quarter. To consider this recommendation fully implemented, we would require evidence of the content covered in the 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	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Any processes and systems implemented should be based on a single, consistent process that is operated across all locations to allow for the recording of movement from one site and receipt by another.	Head of Forensic Infrastructure & Support	Forensics has a mixture of large and smaller sites. Whilst all must comply with the same standard operating procedures we recognise that is appropriate for different application of controls across sites. A review will be undertaken of case file handling controls across all forensics sites and where appropriate they will be standardised.	30/10/2023

BDO UPDATE JANUARY 2024	STATUS
No evidence was submitted during this quarter. This recommendation cannot be marked as fully complete until we are provided with evidence of case file handling controls across all forensic sites being standardised where appropriate.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Internal audit QUA-AUD-83 completed including a review of the actions raised in this review. Appropriate recommendations and actions raised in the FS Management System.		Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
With repeat incidents of missing files, and the wider system and process issues identified above, management should identify how best to perform a reconciliation of physical casefiles across all sites to confirm the accuracy of current records and to allow for identification and then investigation of any missing files. This will be a necessary action in any case to create an accurate inventory of casefiles. A key element of the successful operation of processes is to create a single way of working that contributes to the creation of a single national record of physical casefiles. This should include a master record of all files being created and maintained with supporting processes and solutions to allow for tracking and tracing of the movement of files, especially those taken offsite – whether that be to another Forensic Services site, being taken offsite by a member of staff or being sent to a partner organisation. The process of having localised (site and team based) processes and spreadsheets should be minimised.	Head of Forensic Infrastructure & Support	Forensics Services handles approximately 42,000 case files per annum and has a very low incident rate. To undertake a full reconciliation of all casefiles would be resource intensive, disproportionate to the risk and would not demonstrate Best Value. Management is focused on driving improvements going forward through developments with RFID tagging and Core Operating Systems (COS) project.	31/10/2023

BDO UPDATE JANUARY 2024	STATUS
No additional evidence was submitted during this quarter. 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

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Forensic Services does not accept this as a reasonable and considered finding. Management is focused on driving improvements going forward through developments with RFID tagging (1.1f) and Core Operating Systems (COS) project.	Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that Forensic Services conducts at least monthly spot checks of a sample of physical casefiles to confirm that the physical location has been properly recorded. Where this is not the case, management should investigate and invoke the relevant non-conformance procedures, where necessary.	Head of Forensic Infrastructure & Support	Forensics will explore the introduction of process to spot check a sample of case files.	31/10/2023

BDO UPDATE JANUARY 2024	STATUS
We have not received any evidence to confirm the implementation of monthly spot checks. For this recommendation to be considered fully implemented, we would require evidence of spot checks being conducted to verify that the physical location has been recorded. Additionally, evidence of a non-conformance policy for cases where the location has not been recorded should also be provided.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Ongoing		Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that management reinforce the policy requiring use of locked boxes for the transportation and offsite use of physical case files. If a change to this policy is to be accepted, management should provide clear guidance and/or policy for staff to follow.	Head of Forensic Infrastructure & Support	Forensics will undertake a review of the policy and ensure it is complied with.	31/10/2023

BDO UPDATE JANUARY 2024	STATUS
We have not received evidence to support the policy being reviewed. This recommendation will be fully implemented when we receive evidence of forensic undertaking a review of the policy in relation to transportation of case files.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Ongoing		Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that investigations into missing casefiles are completed in a more effective and efficient manner. There should also be regular reporting through Information Management channels of the number of missing casefiles, their current status, outcome, and any planned improvement actions.	Head of Forensic Infrastructure & Support	Forensics will seek to ensure that if there are missing casefiles that investigations are closed in a timely manner.	31/10/2023

BDO UPDATE JANUARY 2024	STATUS
We have not received evidence to support investigations of casefiles are being completed in a more effective and efficient manner. This recommendation will be fully implemented when we are provided with evidence of regular reporting through Information Management channels on the status of missing casefiles and any planned improvement actions.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Compliance with Information Security targets is reported monthly through Forensic Services Performance Board.	Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	**DESIGN**

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	**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 JANUARY 2024	STATUS
No additional evidence was provided this quarter. 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: Q2 update: Capital procurement underway for RFID system. Delays in support contributing to delay. Q3 update: Capital procurement delayed until year 2024-2025.	Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that a formal schedule of awareness raising activities on secure management and handling of physical casefiles is developed and implemented. This should be achieved through activities such as regular email reminders, seminars and/or workshops, as well as posters highlighting to staff the importance of compliance with procedures.	Head of Forensic Infrastructure & Support	We will work with our colleagues at SPA Information Management to introduce a workshop and learning experience which will cover the handling of case files. We will also introduce frequent reminders to all staff at Forensic Services covering this subject.	31/10/2023

BDO UPDATE JANUARY 2024	STATUS
No evidence has been received to confirm the review of the policy. According to a Q3 update from management, SPA has concluded a revised information module that will be implemented for staff. To consider this recommendation fully implemented, we would require evidence of a formal schedule of awareness-raising activities focused on the secure management and handling of physical case files.	BEING IMPLEMENTED

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Ongoing Q3 update: Revised Information Management training Moodle package is being concluded by SPA for roll out to all staff.	Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend Forensic Services assess physical access controls of all casefile storage rooms outside of the Scottish Crime Campus. Minimum physical security requirements for accessing physical casefiles should be set out, with all sites required to meet these. This would provide a minimum baseline of controls for restricting access and ensuring traceability of access to facilities holding casefiles. Management should ensure that action is taken to address any gaps between those requirements and current physical security arrangements. We also recommend that management investigate whether it is possible to reduce the time for the door to lock at the Scottish Crime Campus Archive Room and reduce this if technically feasible. As an interim measure whilst physical security risk is assessed at all laboratories, we recommend that staff are reminded of the need comply with procedures for accessing buildings and securing casefile rooms.	Head of Forensic Infrastructure & Support	We will undertake a review of security arrangement related to casefile storage across all sites. Refresher training will be also be provided to staff.	31/12/2023

BDO UPDATE JANUARY 2024	STATUS
No evidence has been provided to confirm the assessment of physical access controls for case file storage rooms. According to a Q3 update from management, no misplaced case file non-conformities were reported in the FS management system during that period. To consider this recommendation fully implemented, we would require evidence of the introduction of physical access controls to mitigate security risks associated with unauthorised access to physical case files.	NOT IMPLEMENTED

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Ongoing: 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. Compliance with completion of the training is reported monthly through Forensic Services Performance Board. Q3 update: No misplaced casefile non-conformities raised in the FS Management System during Q3. Revised Information Management training Moodle package is being concluded for roll out to staff.	Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

FORENSIC SERVICES – DATA SECURITY	TYPE
Previous Internal Auditor's finding has not been provided to BDO.	DESIGN

IMPLICATION	SIGNIFICANCE
Previous Internal Auditor's finding has not been provided to BDO.	3

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that a formal plan is developed and implemented, in partnership with Police Scotland, to ensure timely weeding and disposal of physical casefiles across all Forensic Services sites. This plan should be developed with input from relevant business areas and be approved by management to achieve awareness of the collective responsibility for weeding and disposal of physical casefiles. Given there is a significant back log of physical casefiles to be weeded and disposed of, we recommend that there is a project formed to ensure appropriate oversight of its delivery.	Head of Forensic Infrastructure & Support	A full review of wedding and storage of case file will be undertaken as part of the broader data migration project. A formal project plan will be developed that will set milestones for addressing the backlog.	31/10/2023

BDO UPDATE JANUARY 2024	STATUS
According to a Q3 update from management, the process of case file weeding has begun, and progress monitoring will continue until this recommendation is closed. To consider this recommendation fully implemented, we would require a formal plan outlining how timely weeding and disposal of physical case files will be ensured across all forensic services sites.	NOT IMPLEMENTED 🔺

REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Ongoing Q3 update: Weeding of casefiles has recommenced in liaison with Police Scotland. Monitoring of continued progress will take place before this recommendation is closed.		Head of Forensic Infrastructure & Support	31/03/2024

RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Ongoing:	Head of Forensic Infrastructure & Support	31/03/2024

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
Maria Ullibarri	Finance Quality Assurance Manager
Yvonne Johnston	Estates Transformation and Portfolio Lead
Carol-Anne Hilley	Records Management Officer
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