



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>14 August 2025</b>
<b>Location</b>	<b>Online</b>
<b>Title of Paper</b>	<b>Police Scotland Audit and Improvement Recommendation Tracker – Q1 June 2025</b>
<b>Presented By</b>	<b>Angela Wood, Head of Policy, Audit, Risk and Assurance</b>
<b>Recommendation to Members</b>	<b>For Discussion</b>
<b>Appendix Attached</b>	<b>Yes</b> <b>Appendix A Audit and Improvement Dashboard</b> <b>Appendix B Summary of High Risk Recommendations</b>

## PURPOSE

The purpose of this paper is to provide the Audit, Risk and Assurance Committee with an update of current open recommendations from all audit and improvement activity.

## 1 BACKGROUND

- 1.1 A report on Police Scotland's management of recommendations made by external scrutiny bodies. The report is produced on a quarterly basis for Members review. A copy of the Dashboard is available at **Appendix A**.
- 1.2 All recommendations are assessed in terms of the risk they present to Police Scotland so that we can prioritise activity. Internal Audit use the following risk grading structure, and this has been applied to all recommendations within Police Scotland, regardless of whether they have been made by Internal Audit. This ensures a consistent approach is taken, allows for prioritisation and enables comparisons to be made.



Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation



High risk exposure - absence / failure of key controls that create significant risks within the organisation.



Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risk within the organisation



Low risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues

## 2 FURTHER DETAIL ON THE REPORT

- 2.1 Refer to Appendix A – Audit and Inspection Recommendations Dashboard.

### **3. FINANCIAL IMPLICATIONS**

3.1 There are no financial implications in this report.

### **4. PERSONNEL IMPLICATIONS**

4.1 There are no personnel implications in this report.

### **5. LEGAL IMPLICATIONS**

5.1 There are no legal implications in this report.

### **6. REPUTATIONAL IMPLICATIONS**

6.1 There are no reputational implications in this report.

### **7. SOCIAL IMPLICATIONS**

7.1 There are no social implications in this report.

### **8. COMMUNITY IMPACT**

8.1 There are no community implications in this report.

### **9. EQUALITIES IMPLICATIONS**

9.1 There are no equality implications in this report.

### **10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications in this report.

### **RECOMMENDATIONS**

Members are invited to discuss the progress detailed within the report.



# Audit and Inspection Recommendations Dashboard

**Reporting Period: Q1 March to June 2025**

# Governance Structure

**Audit and Risk Board**  
Whole service review of progress  
Accountability / Prioritisation / Issue Management

**Management Board Reporting**  
Monthly exceptions/ Quarterly  
Review of Issues / Actions &  
Decisions Required

**Divisions / Departments**  
Quarterly Monitoring Dashboards  
Actions & Decisions Required

**Escalation Route by Audit Management Team**

## Escalation Criteria

- Insufficient action taken following escalation to Divisional Commanders.
- Disputed ownership.
- No live action underway or planned.
- Disputed action.
- Limited assurance that progress is being made to achieve desired result.
- Duplicate recommendations.
- Difficulty with achieving discharge from audit/inspection body.

## Escalation Criteria

- No update from business lead
- Recommendations open for more than 2 years
- Recommendations with a high or very high risk status
- Recommendations approaching their due date with a risk to delivery due to missed milestones
- Recommendations with no live actions or avenues to improve
- Recommendations that have more than 2 date changes
- To approve delays
- Identify priorities to progress for the rest of the quarter

# Police Scotland Recommendations Dashboard

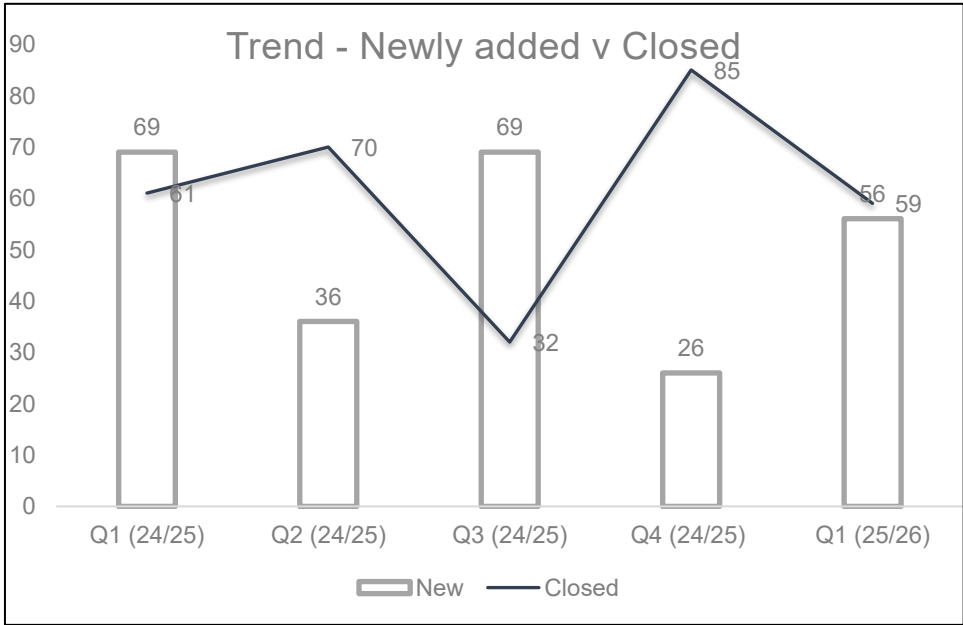
Total	Open less than 2 years	Open 3 years	Open for 4 years +	Closed to date
245	77%	18%	5%	59

## Recommendations Management – Overview

- **245** recommendations open across 52 publications. We also have 29 draft recommendations from HMICS across 4 publications which await improvement planning and have not been included in the overall figure.
- **56** new recommendations were added since the last meeting. All from Internal Audit.
- **19%** of recommendations have a Very High/High Risk status. 2 recommendations are classified as Very High Risk. They relate to PAVA compliance and have been delayed.
- **101** recommendations were due for closure up to the end of June 2025. 34 of these were closed on time along with a further 25 previously delayed or closed early.
- **124** recommendations have incurred delays. A decrease since the last quarter.

## Open by Auditor/Inspectorate and Risk

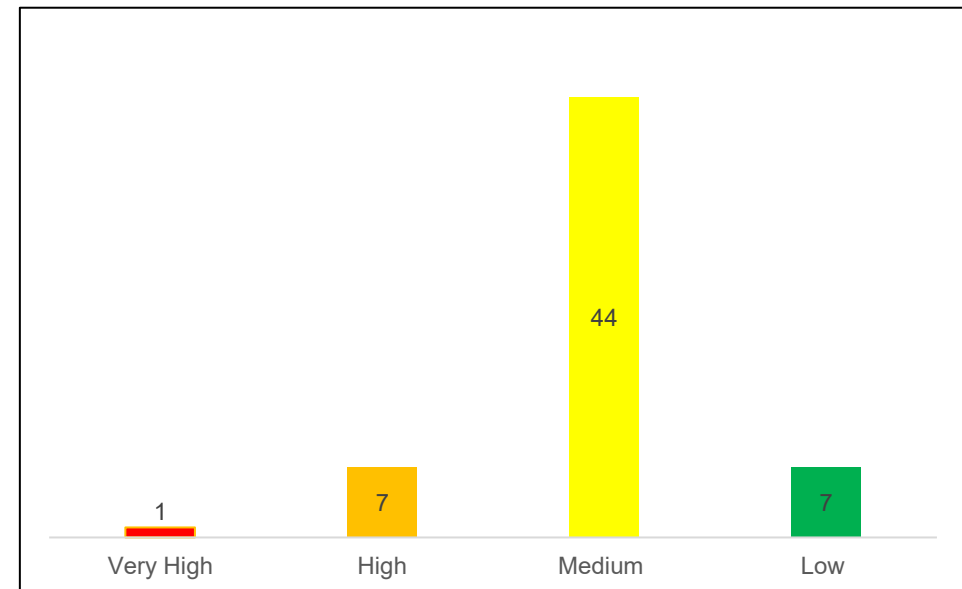
Source	Very High	High	Medium	Low	Total
Internal Audit	2	32	76	14	124
HMICS		11	74	4	89
Independent		2	29	1	32
TOTAL	2	45	179	19	245



# Closures – Overview and Evidence of Impact

- **101** recommendations were due for closure up to the end of June 2025.
- **59** recommendations closed in total across 29 publications.
  - **34** due this Q achieved. 34% on time.
  - **17** closed from previous periods.
  - **8** achieved early.

## Risk Profile of Closures



## Closures and Evidence of Impact

We've evidenced **positive changes and impact** in relation to following

- Improved **demand analysis products** as recommended in the 2019 **Events** Thematic Inspection to better understand the impact of deployment of national and specialist resources to events with examples provided showing the **positive impact on frontline local policing resources** and creating **safer communities** through no detriment to local service delivery.
- Improved understanding, capture and reporting of **failure demand** through the performance framework to ensure the quality of service delivered to the public is understood and monitored contributing to **Safer Communities**.

# Closures – Evidence of Impact Cont...

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We've evidenced **positive changes and impact** in relation to following

- Improved services and increased efficiency and capacity to **better meet the growing demand posed by digital forensic examinations** has been achieved in relation to the Online Child Sexual Abuse Examination (OCSAE) Investigations. An MOU with COPFS promotes pragmatic and realistic approaches to digital forensic examinations in circumstances of OCSAE investigations. We have expanded the use of the Home Office approved software to assist the sift and grading of images supporting **Less Crime, Safer Communities and improved Support to Victims**.
- Established a clear model for producing a **Target Operating Model** and set out a route map for its delivery through the Vision 2030 and three year business plan providing **clarity around the future direction**.
- Introduced a Health and Wellbeing Plan which providing a consistent model and **framework for the delivery of wellbeing** whilst supporting the Chief Constable's expectation to invest in and commitment to support officer and staff wellbeing and create a **Thriving Workforce**.
- Aligned the WHO (World Health Organisation) psychosocial risks to mental health at work to the Your Voice Matters Themes of organisation, our culture, your role, our leaders, your team and your wellbeing to better understand **organisational stressors** which identifies a baseline for improvements supporting a **Thriving Workforce**.
- Refreshed our colleague survey approach and wider engagement approach and introduced a colleague engagement platform to **better connect with our people** and create a **Thriving Workforce**.
- Updated the Vetting Manual of Guidance to provide clarity on the revised conditional postings process. The revised process has been in place for the last 3 Probationer Intakes to allow for ongoing assessment to ensure compliance and no adverse risk to support a **Thriving Workforce**.

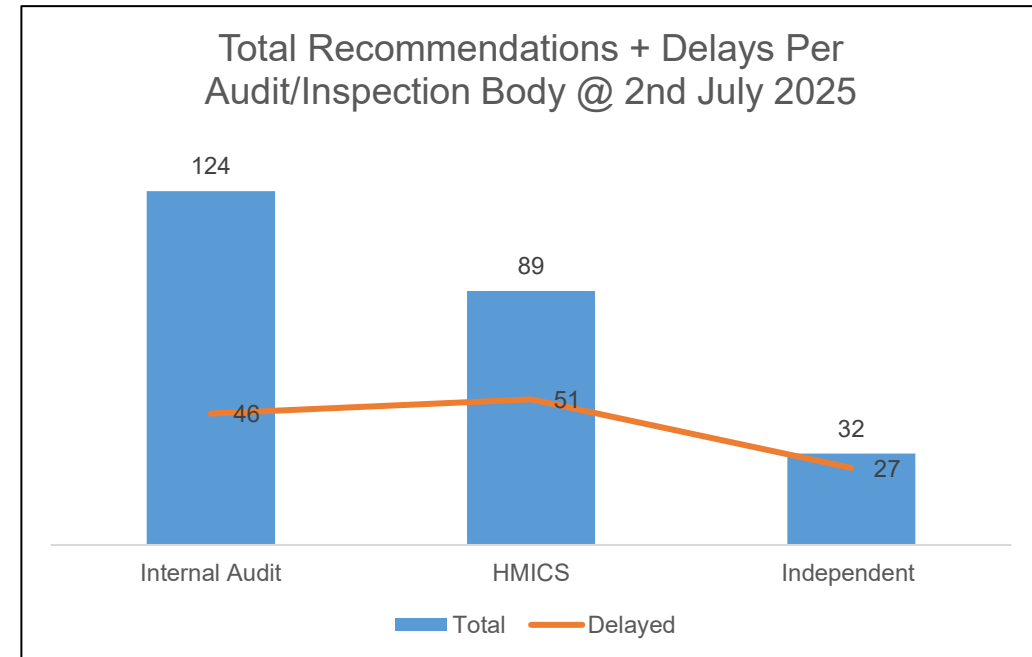


# Date Changes – Overview

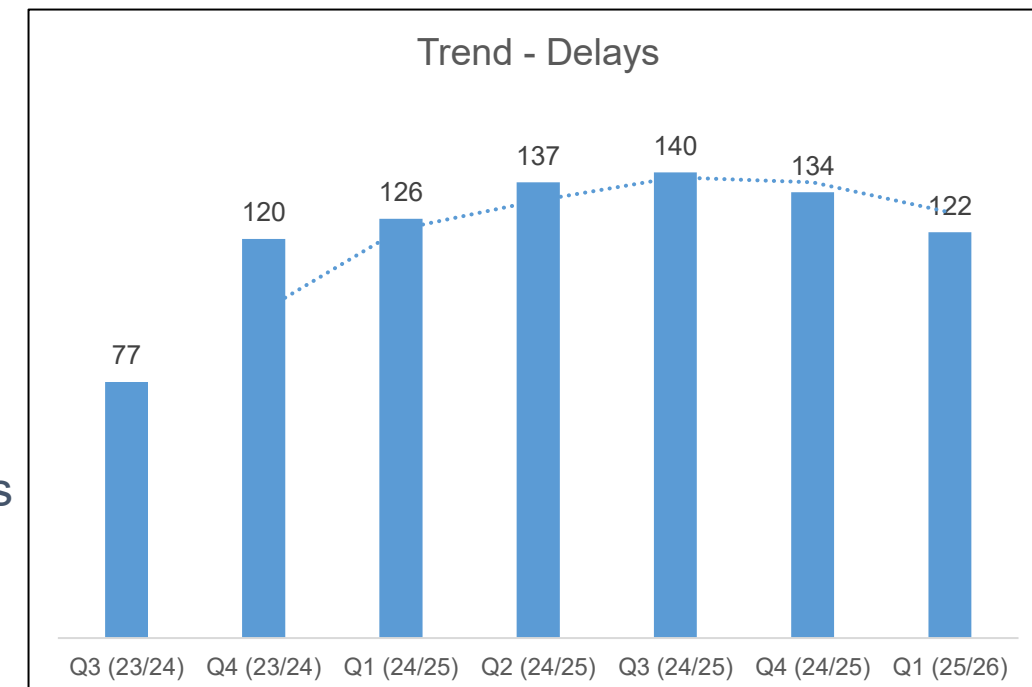
## Overview

- 124 recommendations have incurred delays which has decreased 22% since last quarter. The main reason being that these were raised through our Divisional Dashboards and Divisional Commanders have expedited action where possible following a deep dive instructed by DCC Professionalism. There is approximately 50 long standing delays that are either waiting on a dependency or have no live action being taken and these were raised at our last Police Scotland Audit and Risk Board for consideration of next steps/intervention. We are now starting to work on these.
- 16 (13%) of all delays have a Very High/High Risk status.
- As a reminder, the main reason why delays are occurring is due to unrealistic timescales applied at the outset or due to changing priorities. Improvement recommendations are received regularly throughout the year and do not allow for us to co-ordinate along with our other planning cycles. A number of proposals are being considered by Management to improve this situation.
- The Internal Audit of the Management of Recommendations is ongoing and may identify improvements to processes and practices to drive our commitment to addressing recommendations as quickly as possible.

## Delays – Proportion of Delays to Open



## Delays – Trends



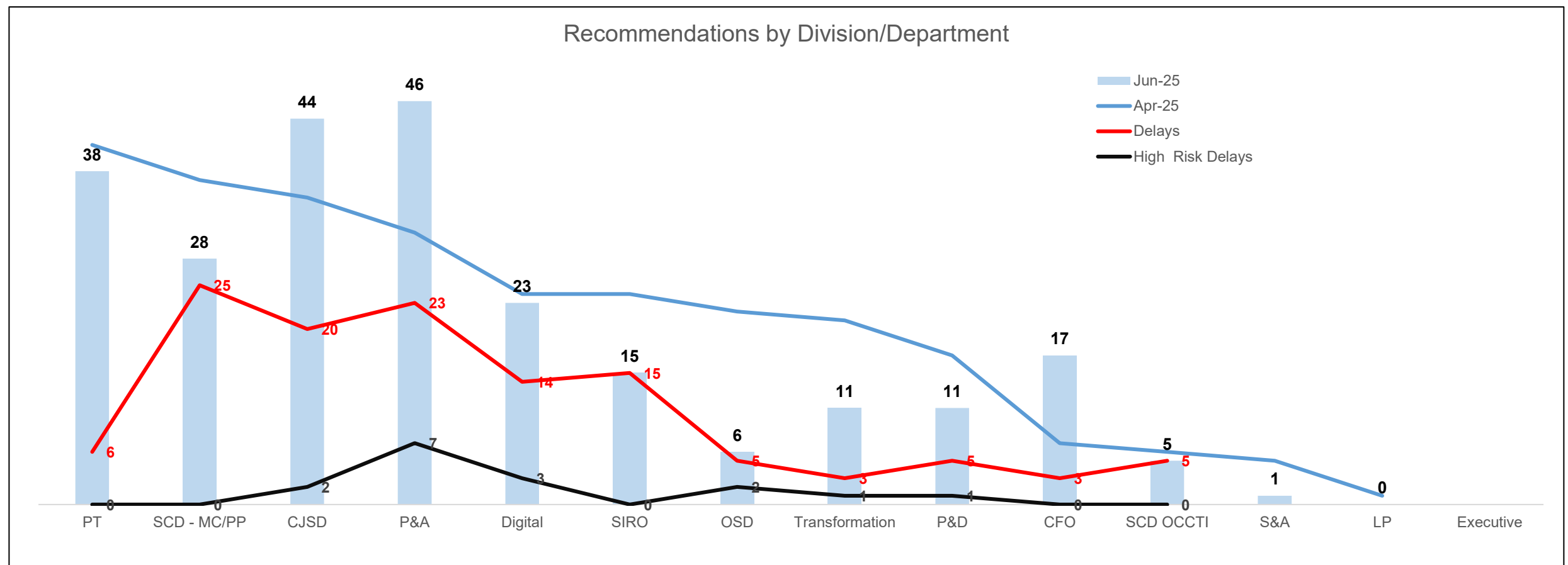
# Recommendations by Division/Department

The following graph presents a picture by Division / Department. Five new internal audit reports were added in the quarter adding to the total significantly for :

- CJSD with the report on Cash & Drug Productions and High Value Store
- P&A with the report on the Health & Safety of Dangerous Goods
- CFO with the Grants Receiving Process and Estates & Asset Management reports
- Digital with the ICT Change Management report despite having successfully closing some of their recommendations this report has pushed their figure back up.

Major Crime and P&A have the highest proportion of delayed recommendations and this is largely due to whole publications – Domestic Abuse, Crime Audit, Biometrics, Organisational Learning and Vetting.

P&A have the highest number of high risk recommendations delayed due to vetting recommendations – these recommendations have some dependencies with implementation of PECCS. The number of high risk delays is relatively small overall.



# Police Scotland Recommendations Trends

## Recommendations by Age

Year Made	% Delivered
17/18	99.5%
18/19	100.0%
19/20	99.5%
20/21	96.0%
21/22	97.0%
22/23	78.0%
23/24	65.0%
24/25	29.0%

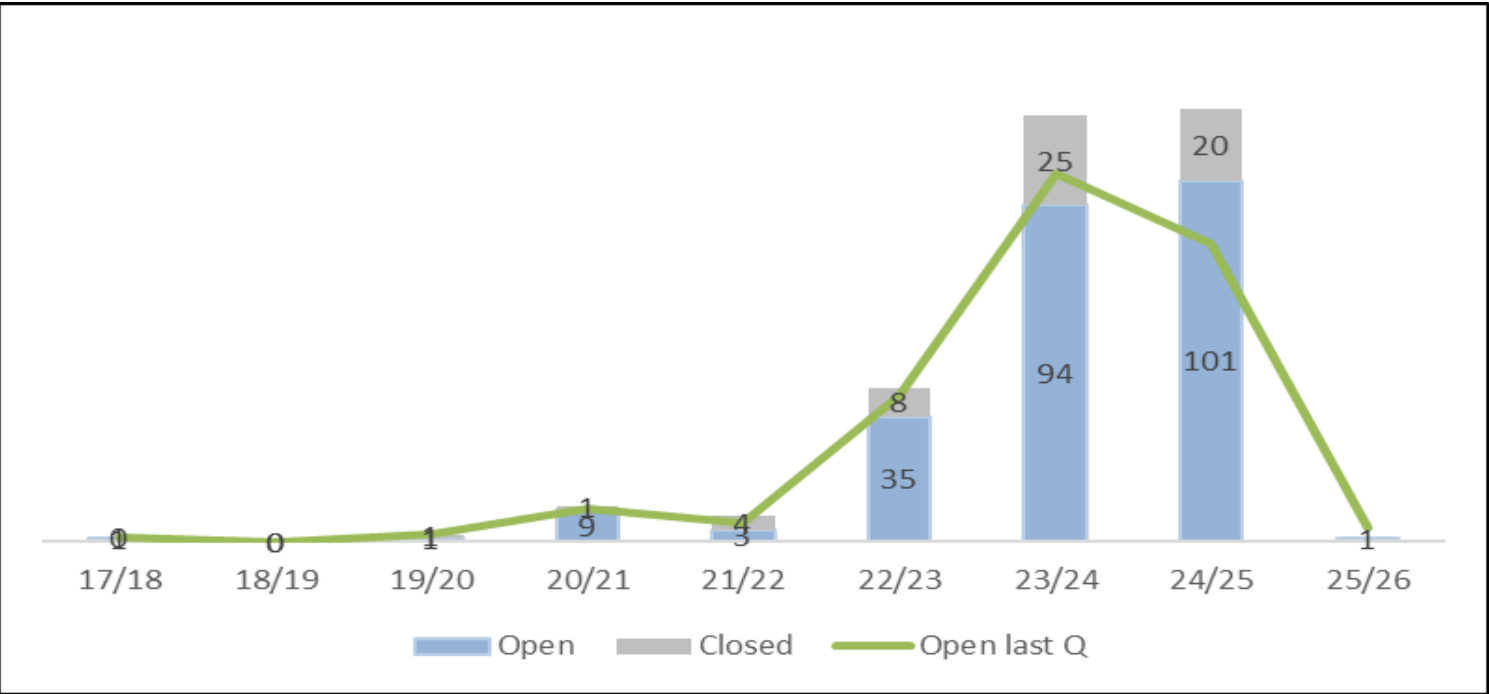
## Summary

A small number of recommendations open are from the oldest year categories. These are reducing and very small numbers remain outstanding.

There has been movement with the closure of the oldest recommendations - 1 x 2019/20 relating to Events.

We continue to focus on reducing the number of recommendations in the oldest age category – from March 2022 and older. Given the current outlook we are unlikely to deliver these soon. As a result, we are concentrating our efforts on more recent recommendations to maintain momentum with delivery and minimise delays.


23/24 (25) and 24/25 (20) saw the biggest change in closures this quarter.



# Appendix B

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## Summary of Very High and High Risk Recommendations

AMT High Level Status for ARAC Reporting			OFFICIAL									
4Action Reference	Publication Title (AMT)	Publication Date	Summary	SRO/Operational Lead (AMT)	Risk Rating (AMT)	Original Date	Revised Date	Timing	% Complete (approx) *	Best Value Theme	SPA Governance (AMT)	Year (AMT)
4079	ICT Service Delivery	22 Apr 2022	3.1 Demand Planning and Prioritisation We recommend that Digital Division, in collaboration with senior stakeholders in the organisation, develops...	Chief Digital & Information Officer (Digital & Data)	High	31 Dec 2022	31 Dec 2025	Behind	<div><div></div></div> 100%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2021/2022
4086	ICT Service Delivery	22 Apr 2022	4.1 Resource Planning The Digital Division should establish formal resource management processes for non-Change programme activity. The...	Chief Digital & Information Officer (Digital & Data)	High	28 Feb 2023	31 Dec 2025	Behind	<div><div></div></div> 100%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2021/2022
4847	Vetting	11 Jul 2022	1.1 Designated Posts Police Scotland should update the Designated Post list to accurately reflect those posts requiring access to sensitive...	ACC Professionalism & Assurance	High	31 Jul 2023	31 Dec 2025	Behind	<div><div></div></div> 75%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2022/2023
5524	Cyber Security	11 Jan 2023	2.2 Policy Weaknesses (a) We recommend that MFA is applied for all remote and cloud-service access and privileged accounts within Police Scotland....	Chief Digital & Information Officer (Digital & Data)	High	31 Mar 2025	31 Mar 2025	Late	<div><div></div></div> 60%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2022/2023
5600	Compliance PAVA Airwave	17 Mar 2023	2.1 PAVA - Oversight Arrangements We recommend that governance arrangements are reviewed, and a central oversight group established to oversee the...	ACC Operational Support	Very High	31 Jan 2024	30 Sep 2025	Behind	<div><div></div></div> 50%	2. Governance & Accountability	Audit Risk and Assurance Committee	2022/2023
5603	Compliance PAVA Airwave	17 Mar 2023	4.1 PAVA Compliance Monitoring We recommend that a central compliance monitoring regime is established to provide assurance over the issue, storage...	ACC Operational Support	Very High	31 Jul 2023	30 Sep 2025	Behind	<div><div></div></div> 67%	2. Governance & Accountability	Audit Risk and Assurance Committee	2022/2023
5788	Custody Lanarkshire (Joint HIS)	20 Apr 2023	R7 - Record Patient Transfers NHS Lanarkshire, COMS and Police Scotland should record and monitor patient transfers from custody to hospital and...	ACC Criminal Justice Services Division	High	31 Mar 2024	30 Sep 2025	Behind	<div><div></div></div> 90%	4. Partnership & Collaborative Working	Policing Performance Committee	2023/2024
5790	Custody Lanarkshire (Joint HIS)	20 Apr 2023	R9 - Availability of Cleaning Products The custody centres should ensure that suitable cleaning products are available within the centres which...	ACC Criminal Justice Services Division	High	31 Mar 2024	20 May 2025	Late	<div><div></div></div> 80%	3. Effective Use of Resources	Policing Performance Committee	2023/2024
6018	Records Management 2022 - Keeper of Records Scotland Assessment	09 Aug 2022	Element 3-Policy	Chief Digital & Information Officer (Digital & Data)	High	31 Mar 2024	30 Jun 2025	Behind	<div><div></div></div> 60%	2. Governance & Accountability	Audit Risk and Assurance Committee	2022/2023
6021	Records Management 2022 - Keeper of Records Scotland Assessment	09 Aug 2022	Element 6: Destruction Arrangements	Chief Digital & Information Officer (Digital & Data)	High	31 Dec 2025	31 Dec 2025	On-Track	<div><div></div></div> 98%	2. Governance & Accountability	Audit Risk and Assurance Committee	2022/2023
6360	Vetting AAR	03 Oct 2023	R02 Review of Recruitment Vetting for All Staff Police Scotland should undertake an urgent review to ensure that all officers and staff have been...	ACC Professionalism & Assurance	High	31 Jan 2025	31 Dec 2025	Behind	<div><div></div></div> 40%	2. Governance & Accountability	Complaints and Conduct Committee	2023/2024
6361	Vetting AAR	03 Oct 2023	R03 Vetting - 10 Year Checks Police Scotland should introduce a programme so that officers and staff who hold only Recruitment Vetting are re...	ACC Professionalism & Assurance	High	31 Jul 2024	31 Dec 2025	Behind	<div><div></div></div> 90%	2. Governance & Accountability	Complaints and Conduct Committee	2023/2024
6363	Vetting AAR	03 Oct 2023	R05 Designated Post List Review Police Scotland should as a matter of urgency review its designated posts and its guidance in relation to the...	ACC Professionalism & Assurance	High	31 Aug 2024	31 Dec 2025	Behind	<div><div></div></div> 75%	7. Fairness & Equity	Complaints and Conduct Committee	2023/2024
6366	Vetting AAR	03 Oct 2023	R08 Policy - Reviewing Vetting Following Misconduct Police Scotland should have a policy in relation to reviewing the vetting clearance of officers...	ACC Professionalism & Assurance	High	30 Nov 2025	31 Dec 2025	Behind	<div><div></div></div> 50%	2. Governance & Accountability	Complaints and Conduct Committee	2023/2024
6367	Vetting AAR	03 Oct 2023	R09 Policy - Enhanced Vetting Checks Refused/Withdraw Police Scotland should have a policy whereby, if an officer or member of staff is refused or...	ACC Professionalism & Assurance	High	30 Nov 2025	31 Dec 2025	Behind	<div><div></div></div> 60%	2. Governance & Accountability	Complaints and Conduct Committee	2023/2024
6369	Vetting AAR	03 Oct 2023	R11 Policy for Maintenance of Vetting Clearance Police Scotland's policies should allow all levels of vetting clearance to be refused, suspended or...	ACC Professionalism & Assurance	High	30 Nov 2025	31 Dec 2025	Behind	<div><div></div></div> 60%	2. Governance & Accountability	Complaints and Conduct Committee	2023/2024
15931	Grievance Process	30 Apr 2024	1.1 Grievance Governance Reporting We recommend that steps are taken to introduce regular grievance performance reports, including the following...	Director of People & Development	High	31 Dec 2024	31 Mar 2026	Behind	<div><div></div></div> 65%	2. Governance & Accountability	Audit Risk and Assurance Committee	2023/2024
16109	Custody Ayrshire (Joint HIS)	30 May 2024	R4 Sharps Bins - Compliance  NHS Ayrshire and Arran and Police Scotland should ensure that sharps bins are managed in line with current guidance	ACC Criminal Justice Services Division	High	30 Jun 2025	31 Dec 2025	Behind	<div><div></div></div> 100%	4. Partnership & Collaborative Working	Policing Performance Committee	2024/2025
16762	Missing Persons (AAR)	03 Oct 2024	R2 Consistent National Leadership Police Scotland should ensure that there is consistent national leadership in place to direct missing persons...	ACC Policing Together	High	30 Jun 2026	30 Jun 2026	On-Track	<div><div></div></div> 20%	1. Vision & Leadership	Policing Performance Committee	2024/2025
16773	Missing Persons (AAR)	03 Oct 2024	R11 Evaluate Quality of Police Response Police Scotland should routinely evaluate the quality of its missing persons operations to pinpoint areas...	ACC Policing Together	High	30 Jun 2026	30 Jun 2026	On-Track	<div><div></div></div> 20%	3. Effective Use of Resources	Policing Performance Committee	2024/2025
17103	Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	1.1 EqHRIA National Guidance It is recommended that the EqHRIA National Guidance is updated to clearly define: ► the circumstances that would...	ACC Policing Together	High	31 Oct 2025	31 Oct 2025	On-Track	<div><div></div></div> 80%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
17104	Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	1.2 Screening Process There is an opportunity to align with good practice through introducing a screening process to establish whether a...	ACC Policing Together	High	31 Oct 2026	31 Oct 2026	On-Track	<div><div></div></div> 10%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
17105	Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	2.1 Form Guidance We recommend that the Form Guidance is updated to clarify what information is required to be populated in the "General/Relevance...	ACC Policing Together	High	31 Oct 2025	31 Oct 2025	On-Track	<div><div></div></div> 10%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
17109	Equality and Human Rights Impact Assessment (EQHRIA)	13 Nov 2024	2.4 Summary of Results  Police Scotland should ensure that Summary of Results are published for each EqHRIA in line with the National Guidance.	ACC Policing Together	High	31 Jan 2026	31 Jan 2026	On-Track	<div><div></div></div> 10%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025

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4Action Reference	Publication Title (AMT)	Publication Date	Summary	SRO/Operational Lead (AMT)	Risk Rating (AMT)	Original Date	Revised Date	Timing		Best Value Theme	SPA Governance (AMT)	Year (AMT)
17711	Implementation of Change Projects and Realisation of the Change benefits	03 Feb 2025	1.1 CJSD Demand Management Board Reporting The CJSD projects be presented to the Demand Management Board before they proceed, also CJSD change...	Director of Transformation (Change, CI, Service Design)	High	31 Dec 2025	31 Dec 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
17712	Implementation of Change Projects and Realisation of the Change benefits	03 Feb 2025	1.2 Demand Management Board BAU or Transformational All projects whether they are to be classed as BaU or Transformational Change should have a...	Director of Transformation (Change, CI, Service Design)	High	31 Dec 2025	31 Dec 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
17713	Implementation of Change Projects and Realisation of the Change benefits	03 Feb 2025	2.1 Benefit Profile and Measurement Review Before a project can be signed off for approval the benefits profiles and how benefits will be measured...	Director of Transformation (Change, CI, Service Design)	High	30 Jun 2025	31 Mar 2026	On-Track	0%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2024/2025
17715	Implementation of Change Projects and Realisation of the Change benefits	03 Feb 2025	2.3 Non Cashable and Non Efficiency Benefits Portfolio overview reports should report on all benefits that are being realised including...	Director of Transformation (Change, CI, Service Design)	High	31 Mar 2026	31 Mar 2026	On-Track	0%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2024/2025
17857	Custody Greater Glasgow	07 Mar 2025	R4 Ligature Cutters - ease of access / availability (Greater Glasgow) Police Scotland should ensure that ligature cutters are stored in a prominent...	ACC Criminal Justice Services Division	High	31 Mar 2026	31 Mar 2026	On-Track	0%	3. Effective Use of Resources	Policing Performance Committee	2024/2025
18377	Health & Safety Dangerous Goods	08 May 2025	1.1 Policies & Procedures Develop policies and procedures for all classes of dangerous goods and provide instructions on the correct packing and...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18378	Health & Safety Dangerous Goods	08 May 2025	1.2 ADR Regulation Exemptions As part of the above, the conditions for ADR regulations exemptions should be set out. E.g. the quantity thresholds...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18379	Health & Safety Dangerous Goods	08 May 2025	2.1 Identification of Dangerous Goods In the short-term, goods that have not been identified should be treated as dangerous and stored...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18380	Health & Safety Dangerous Goods	08 May 2025	2.2 Risk Assessments Risk assessments should be developed for the different classes of dangerous goods and current risk assessments be updated to...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18381	Health & Safety Dangerous Goods	08 May 2025	2.3 Chemicals Risk Assessment  Review and update the transportation of chemicals risk assessment.	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18382	Health & Safety Dangerous Goods	08 May 2025	3.1 Policies Policies for dangerous goods should be updated to highlight how goods should be stored long term and include segregation of...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18383	Health & Safety Dangerous Goods	08 May 2025	3.2 Nitrous Oxide Cannisters Where feasible, nitrous oxide cannisters should be stored in ventilated areas, e.g. Outside cages. Where this is not...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18384	Health & Safety Dangerous Goods	08 May 2025	3.3 Nitrous Oxide disposal bins In the long term, consider the implementation of nitrous oxide disposal bins and cages for longer term storage of...	ACC Professionalism & Assurance	High	31 Oct 2025	31 Oct 2025	On-Track	0%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2024/2025
18397	Grant Receiving Process: Management Process & Controls	13 May 2025	1.1 Due Diligence We recommend that Police Scotland consider developing suitable due diligence requirements and required templates within the wider...	Chief Financial Officer	High	30 Sep 2025	30 Sep 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18399	Grant Receiving Process: Management Process & Controls	13 May 2025	2.1 Compliance Checks We recommend that Police Scotland introduce compliance checks to ensure that all grant documentation is adequately completed...	Chief Financial Officer	High	30 Sep 2025	30 Sep 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18403	Grant Receiving Process: Management Process & Controls	13 May 2025	2.2 Tracker As outlined in other findings within the report there is an opportunity to add all key procedure requirements to the trackers where...	Chief Financial Officer	High	30 Sep 2025	30 Sep 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18434	Cash and Drug Productions and High Value Store	15 May 2025	1.1 Cash Holdings  Management should continue with working group plans to agree a solution with C/Supt CJSD COPFS.	ACC Criminal Justice Services Division	High	31 Dec 2026	31 Dec 2026	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18435	Cash and Drug Productions and High Value Store	15 May 2025	1.2 Action Plan to Remove Cash Following agreement with COPFS, management should draft clear action plans for removing cash from force sites. These...	ACC Criminal Justice Services Division	High	31 Dec 2026	31 Dec 2026	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18436	Cash and Drug Productions and High Value Store	15 May 2025	1.3 Action Plan Milestones Plans should include milestones, with follow up to ensure timelines are met, and C/Supt CJSD where delays occur or other...	ACC Criminal Justice Services Division	High	31 Oct 2025	31 Oct 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18437	Cash and Drug Productions and High Value Store	15 May 2025	2.1 Disposal of Unclaimed Cash Guidance Central guidance should be drafted which standardises cash banking processes. These processes should...	ACC Criminal Justice Services Division	High	31 Aug 2025	31 Aug 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18438	Cash and Drug Productions and High Value Store	15 May 2025	2.2 Independent Reconciliations Management should implement controls to facilitate independent reconciliations. These should include drafting lists...	ACC Criminal Justice Services Division	High	31 Dec 2025	31 Dec 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025
18439	Cash and Drug Productions and High Value Store	15 May 2025	3.1 Storage and Reporting Tools Management should conduct and report to senior management a feasibility study relating to the improvement of the...	Chief Digital & Information Officer (Digital & Data)	High	31 Dec 2026	31 Dec 2026	On-Track	0%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2024/2025
18440	Cash and Drug Productions and High Value Store	15 May 2025	3.2 RFID Tagging The use of RFID tagging should be investigated to assist with precisely tracking the location of stored items. Alongside the above...	ACC Criminal Justice Services Division	High	31 Dec 2025	31 Dec 2025	On-Track	0%	3. Effective Use of Resources	Audit Risk and Assurance Committee	2024/2025
18441	Cash and Drug Productions and High Value Store	15 May 2025	3.3 Sample Based Audits A programme of risk-based, sample-based audits should be conducted on a regular basis. These should align to current...	ACC Criminal Justice Services Division	High	31 Dec 2025	31 Dec 2025	On-Track	0%	2. Governance & Accountability	Audit Risk and Assurance Committee	2024/2025

**Where to find more information:**

Internal Audit provide further detail within their reports in respect of high risks and delayed recommendations.

HMICS recommendations are reported in more detail at the relevant SPA Committee. Further detail can be found in the papers if required.

**\* % Completion – Assessment:**

This assessment is made by the Audit Management Team based on achievement of key milestones recorded within the updates in our system. All figures are approximate. 0% does not indicate work has not started. Recommendations may have recently been added and not yet subject to a full review.