SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Audit, Risk and Assurance Committee
13 August 2026

Item 2.2: SPA Audit and Improvement Recommendations
Presenter: John McNellis, Head of Finance Audit and Risk
Appendix: Appendix A – Audit and Improvement Recommendations
Appendix B – SPA Corporate Strategy Q1 Progress Update

Purpose

Assurance over the system of internal controls for managing SPA audit and inspection activity. Oversight of progress delivering our corporate strategy milestones.

Recommendation

For Discussion

Strategic Alignment

Strategic outcome(s)	SPA Strategic Outcome 5 – learning organisation
Risk alignment	All SPA Corporate Risks
Prior governance	SPA Strategic Leadership Team
Stakeholder engagement	Yes, applicable for Corporate Strategy and Improvement recommendations
Rationale for taking in private	N/A

Implications

Community	✓	Data & Privacy	✓	Environmental	✓
Equalities & Human Rights	✓	Financial	✓	Health, Safety & Wellbeing	✓
Legal	✓	Workforce	✓		

1 Report Detail

1.1 Background

1.2 The SPA Corporate Strategy 2023-26 and supporting Implementation Plan was approved by the Board in March 2023. The 2026-27 Delivery Plan underpins the Strategy with 17 activities and 42 actions tracked to support performance reporting.

1.3 Progress against completion of the corporate strategy is reported to ARAC quarterly.

1.4 Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through an action tracking software tool called 4Action.

1.5 In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.

1.6 Further detail

Corporate strategy progress (Appendix A)

1.7 A total of 204 milestones have been identified throughout 2026/27 that enable tracking towards delivery of the 17 activities and 42 actions.

1.8 In Q1 2026/27, 89% of all the milestones due were achieved. Re-profiled work and a forward look are summarised in Appendix A.

Audit & inspections recommendations progress (Appendix B)

1.9 Since the last report to ARAC there are:

- 3 new recommendations from the HMICS Assurnce Review of Conduct and Discipline, and
- 7 recommendations remain in progress.

1.10 Further detail is provided within the Appendix to show progress addressing the 17 areas for development identified by HMICS in the Strategic review of the Scottish Police Authority. Fourteen (82%) of the areas for development have been fully completed with advanced progress on the remaining areas. All remaining work has been included within the 2026/27 business plan as various milestones.

2 Strategic alignment detail

2.1 Strategic alignment to strategic police plan and other key enabling strategies

Strategic outcome(s)	Strategic Outcome 5 – learning organisation

2.2 Our approach to improvement recommendations aligns with Strategic Outcome 5 - We are a learning organisation, where decision making and scrutiny are evidence led.

2.3 Alignment to risk register and risk appetite

Risk alignment	All SPA Corporate Risks

2.4 The risk management process and creation of our strategic objectives are intrinsically linked; there is alignment between our risks with specific strategic objectives. The milestones within our annual delivery plan are defined to ensure our strategic objectives are achieved but they also serve as mitigations and controls of our risks.

2.5 Improvement recommendations are raised to improve the control environment and reduce risk exposure. Addressing the improvement recommendations contributes to the mitigation of the risks identified through the audit.

2.6 Most audit bodies apply a risk rating or grading to their findings, referenced within Appendix A. This assists with prioritisation when addressing findings.

2.7 Prior governance

Prior governance	SPA Strategic Leadership meeting quarterly progress reporting

2.8 Corporate Strategy progress is reported to the SPA Strategic Leadership Team, quarterly, to ensure sufficient action is taken where there is a risk to milestones being completed and to sign off decisions to re-profile milestones where appropriate. This is approved by the SPA Chief Executive.

2.9 Improvement recommendation progress is reported to the SPA Strategic Leadership Team, quarterly, within the corporate performance report. All recommendations have defined action owners responsible for progressing the actions, in some cases jointly with Police Scotland or colleagues within Forensic Services.

2.10 Stakeholder engagement

Stakeholder engagement	Yes

2.11 Development of the Corporate Strategy involves engagement with our partners (Police Scotland and Forensic Services), staff, the public as well as other external stakeholders.

2.12 Agreement on actions to address recommendations involves stakeholder engagement with the audit bodies, as well as with our partners where there are joint recommendations. The process to discharge recommendations involves stakeholder engagement, seeking agreement between parties that the risks have been mitigated.

3 Implications detail

Community	✓	Data & Privacy	✓	Environmental	✓
Equalities & Human Rights	✓	Financial	✓	Health, Safety & Wellbeing	✓
Legal	✓	Workforce	✓		

3.1 Across this diverse range of publications covered by the Improvement Recommendations update, all implications are indirectly and directly relevant.

3.2 Similarly, the SPA Corporate Strategy progress update giving coverage of the full range of objectives and milestones makes all implications relevant.

Appendix A
SPA audit and inspection recommendations update

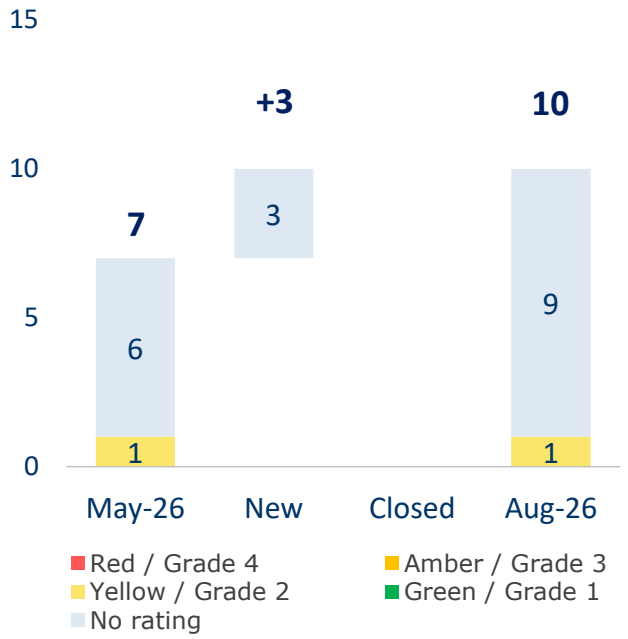
August 2026

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

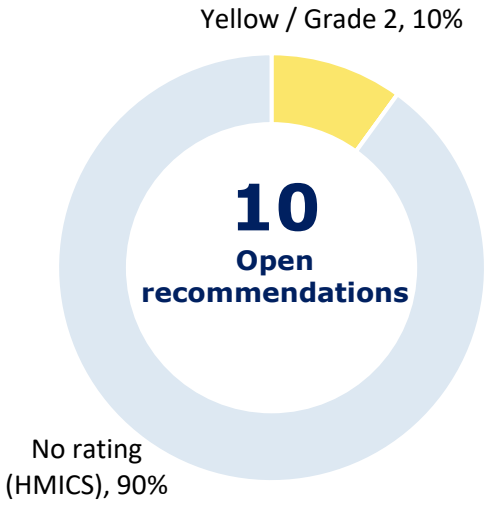
SPA audit and inspection dashboard

Progress update (no of recommendations)



- 3 new recommendations have been added.
- The next page provides further detail of the SPA's tracking of actions.

RAG analysis



Note: The recommendations without a rating are from HMICS. HMICS do not rate their recommendations.

- The biggest proportion of recommendations are actions are from HMICS.
- There is one open ICO recommendations (graded as a yellow, reasonable level of assurance).

Identified theme

- All audit and inspection recommendations are recorded on 4Action.
- This allows SPA to review and identify themes across reports and inspection bodies which may help our analysis and continuous improvement.

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Further detail on progress

Movement since previous ARAC report

	May 26	New	Complete	August 26
Internal Audit	-	-	-	-
Audit Scotland	-	-	-	-
HMICS	6	+3	-	9
ICO	1	-	-	1
Total	**7**	**+3**	**-**	**10**

Actions completed and outstanding

	Actions completed (since May 26)	Actions outstanding (Aug 26)	Actions outstanding:	
			On target	Overdue
Internal Audit	-	-	-	-
Audit Scotland	-	-	-	-
HMICS	6	9	9	-
ICO	1	1	1	-
Total	**7**	**10**	**10**	**-**

New actions

- There have been three new HMICS recommendations identified since last reporting, all from the HMICS Assurance review of Conduct and Discipline.
  - Recommendation 6
  - Recommendation 18, and
  - Recommendation 19

Closed actions

- There have been no recommendations closed since last reporting.

Overdue actions

- There are no overdue recommendations.

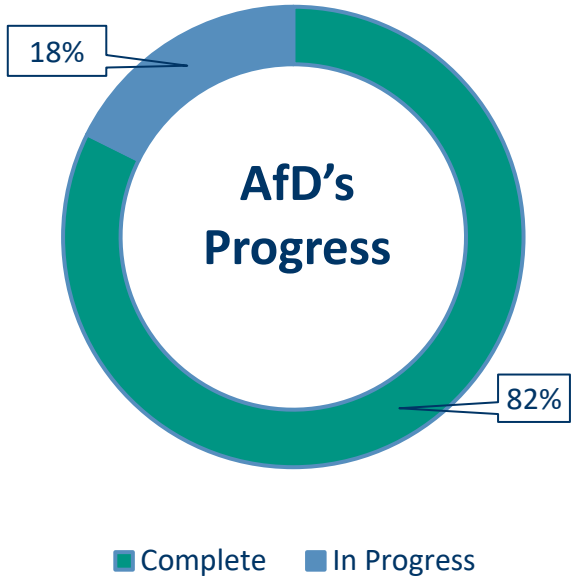
SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

HMICS AfD's – Progress Update

- One overarching recommendation from HMICS following the Strategic Review of SPA Corporate;

  "The SPA should put in place measures to monitor progress against the areas for development outlined in this review, ensuring regular public reporting to allow assessment of progress."

- The review resulted in **17 Areas for Development** (AfD's) identified
- To address the recommendation and effectively manage the AfD's a collaborative action plan was generated which aligned and integrated the AfD's into our Annual Delivery Plan, ensuring an appropriate level of scrutiny on progress.
- Fourteen **(82%)** of the AfD's have been fully completed. Progress towards completing the remaining areas has been made, shown in the table below.



In Progress Areas for Development (AfD's)		
Ref	% Complete	Notes
1	100%	n/a
2	100%	n/a
3	100%	n/a
4	50%	2 milestones remaining
5	100%	n/a
6	100%	n/a
7	100%	n/a
8	100%	n/a
9	100%	n/a

Ref	% Complete	Notes
10	100%	n/a
11	100%	n/a
12	100%	n/a
13	90%	1 milestone remaining
14	100%	n/a
15	60%	2 milestones remaining
16	100%	n/a
17	100%	n/a

SPA Corporate Strategy 2023-2026

Progress summary - Q1 2026-27

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

SPA Corporate Strategy – Q1 progress summary

Background

The Corporate Strategy for 2023-26 sets out the role and responsibilities of the Scottish Police Authority, the outcomes we seek to achieve, and high-level activities designed to achieve them.

An Annual Delivery Plan underpins the strategy, with activity tracked to support performance reporting. Specific milestones and measures are developed and monitored by the corporate team.

The Delivery Plan for 2026-27 incorporates specific priorities for the Authority this year, as well as critical areas of core business.

This progress report reflects delivery during the Quarter 1 reporting period. The underlying detail is monitored by the Chief Executive and Leadership Team.

Outcomes and activity

Outcome	Activities	Actions
1. Communities	4	9
2. Collaboration	3	9
3. Resourcing	4	8
4. Workforce	3	8
5. Learning	3	8

The Corporate Strategy sets out the outcomes we seek to achieve under the five high-level headings above.

The 2026-27 Delivery Plan underpins the Strategy with **17 activities and 42 actions** tracked to support performance reporting.

Delivery in Quarter 1 - actual vs planned

- **89%** of milestones due for completion within the quarter were successfully achieved. One milestone has been re-profiled into Quarter 2 (see page 4).
- Core activities are delivered over the full year. **99%** of Quarter 1 core activity was successfully delivered. One activity was not achieved due to there being a vacant post within the team (see page 3).
- Highlights and challenges are summarised by outcome on pages 3-4.

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

SPA Corporate Strategy – Q1 progress summary

Outcome 1 - Communities

Highlights

Publication of the ICVS Annual Report, presented and discussed at the PPC meeting in June.

Ongoing ICVS development, including new policy on use of body worn cameras in custody.

Next round of public polling completed in May, with additional topical questions on local police plans and contact with the police and/or crime.

Completion of SPA dip sampling of complaints.

First meeting of the new Executive Leadership & Remuneration Committee in May and further planning session in June.

Legal advice and assistance provided on a range of areas including an ongoing public inquiry.

Briefings for Members on a range of subjects including the parliamentary election and PREVENT.

Challenges

Quarterly core activity of digital channels analysis not delivered in Q1 due to vacant Communications Specialist post. This will commence once post has been recruited to.

Look forward

Nothing to note.

Outcome 2 - Collaboration

Highlights

Annual plan of stakeholder input to Board and Committees agreed, with stakeholders booked to attend specific meetings through to April 2027.

Refreshed Partnership Delivery Plan between SPA, COSLA and Police Scotland progressed in discussion with partners and other stakeholders.

Working group of local authority officers established to update existing guidance on local police plan scrutiny.

Series of SIPR engagement events held including the international summer school and annual conference.

Scottish Railway Policing Committee workplan agreed with BTP / BTPA for 2026-27.

Joint Short Life Working Group stood up with Police Scotland to support revision of the weeding and retention policy.

Legal advice provided on the Public Office (Accountability) Bill.

Challenges

Nothing to note.

Look forward

Nothing to note.

Outcome 3 - Resourcing

Highlights

Completion of activity-based costing exercise for DNA within Forensic Services, with similar work relating to Fingerprints business area ongoing.

Continued work with Forensics supporting development of the Long Term Sustainable Model.

New Audit & Risk Lead within the SPA Corporate team started in post and now progressing with reviews of audit tracking and reporting approaches.

Head of Change and Operational Scrutiny providing critical friend function within PS Transformation Team to drive forward benefits realisation appraisal framework.

Equalities and Public Duties working group continues to meet quarterly with the workplan for 2026-27 now agreed, including provision of additional equalities training for SPA Corporate staff and Members.

Challenges

Nothing to note.

Look forward

Nothing to note.

SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

SPA Corporate Strategy – Q1 progress summary

Outcome 4 - Workforce

Highlights

Recruitment processes for two ACCs and Temporary DCC completed and appointments made.

Market supplement annual review process undertaken with discussion at the first meeting of the new Executive Leadership and Remuneration Committee on executive level market supplements.

Initial discussion relating to the staff Code of Conduct considered at JNCC Terms & Conditions Sub Group, with a review of the CoC due to progress throughout the year.

Information management induction sessions now being provided for all new starts in Forensic Services.

Legal advice and assistance provided in a range of areas including ongoing grievance and disciplinary proceedings, and six pension forfeiture cases.

Challenges

Nothing to note.

Look forward

Nothing to note.

Outcome 5 - Learning

Highlights

Internal audit plan prepared for 2026-27.

End of year public body duties met, including reporting on the Authority's Gaelic Language Plan and Community Asset Transfer annual return.

Induction programme completed for new Members and Chair of the Authority.

Two Members Seminars and three development days held, with Board priorities now agreed.

23 FOIs and 2 requests for review responded to, with 86% of responses within timescale.

Cycle of IM audit site visits almost complete and routine casefile checks commenced, with findings reported to FS Performance & Quality Board.

Legal advice provided on FOI requests and a proposed overseas deployment.

Challenges

Implementation of new approach to Members' Briefings re-profiled to Q2. Members have provided feedback on the current approach as part of the Members Seminar in June and a new template and guidance will now be developed.

Look forward

Nothing to note.

Summary of delivery in Quarter 1

- **89%** of milestones due for completion within the quarter were successfully achieved. One milestone was re-profiled to Quarter 2.
- **99%** of Quarter 1 core activity was successfully delivered. One activity was not provided in the quarter due to a current vacancy.
- No milestones were closed, i.e. no longer required, superseded or not business critical.
- The Annual Delivery Plan for 2026-27 and underlying team plans have been updated to reflect all re-profiled work and revised timescales. This will be monitored through team plans and reporting to the Leadership Team.
- Work continues on the refreshed SPA Corporate Strategy 2027-2030. A draft will be presented to the Board in September, with external stakeholder engagement taking place in October and November.
- It is intended that the final version of the Corporate Strategy will be published in January 2027, followed by development of the Annual Delivery Plan for 2027-28.