



Meeting	Audit, Risk and Assurance Committee
Date	21 May 2025
Location	Online
Title of Paper	SPA Audit and Improvement Recommendations Update
Presented By	John McNellis, Head of Finance, Audit and Risk
Recommendation to Members	For consultation
Appendix Attached	Appendix A - SPA audit and inspection recommendations

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with an update on:

- open recommendations from all SPA corporate audit and inspection activity.

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 Progress against audit and inspection recommendations are routinely reported to ARAC, these are tracked through an action tracking software tool called 4Action.
- 1.2 In addition, other committees may also consider specific updates on progress where relevant to their terms of reference.

2. FURTHER DETAIL ON THE REPORT TOPIC

Audit & inspections recommendations progress (Appendix A)

- 2.1 Below is a summary of changes since the last report to ARAC: -
 - In total 9 recommendations have been successfully closed
 - 2 HMICS recommendations have been closed,
 - Recommendation 14 arising from the Thematic review of policing mental health in Scotland; and
 - Recommendation 11 arising from the Thematic Inspection of organisational culture in Scottish policing.
 - 7 recommendations arising from the Internal Audit of Risk Management have also been closed.
 - No new recommendations have been identified.
- 2.4 An additional slide has been included to demonstrate the progress being made by SPA Corporate with addressing the 17 areas for development identified by HMICS through the Strategic review of the Scottish Police Authority completed in 2024.

3. FINANCIAL IMPLICATIONS

- 3.1 There are no specific financial implications from this report, however, the implementation of some actions are likely to require financial resources.

4. PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications associated with this paper.

5. LEGAL IMPLICATIONS

- 5.1 There are no specific legal implications associated with this paper.

6. REPUTATIONAL IMPLICATIONS

- 6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness with which the recommendations are addressed.

7 SOCIAL IMPLICATIONS

- 7.1 There are no social implications associated with this paper.

8 COMMUNITY IMPACT

- 8.1 There are no community impact implications associated with this paper.

9 EQUALITIES IMPLICATIONS

- 9.1 There are no equality implications associated with this paper.

10 ENVIRONMENT IMPLICATIONS

- 10.1 There are no environmental implications associated with this paper.

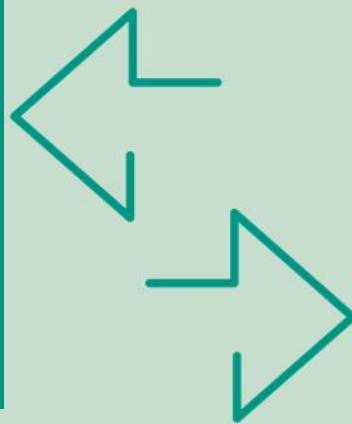
RECOMMENDATIONS

Members are requested to note the updates provided.

Appendix A

SPA audit and inspection recommendations update

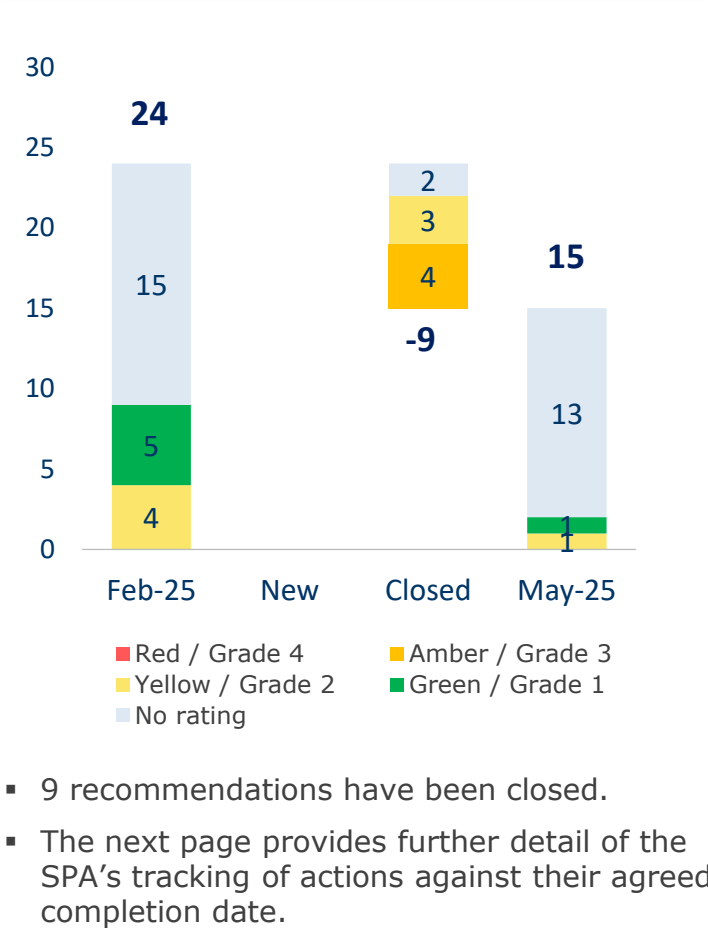
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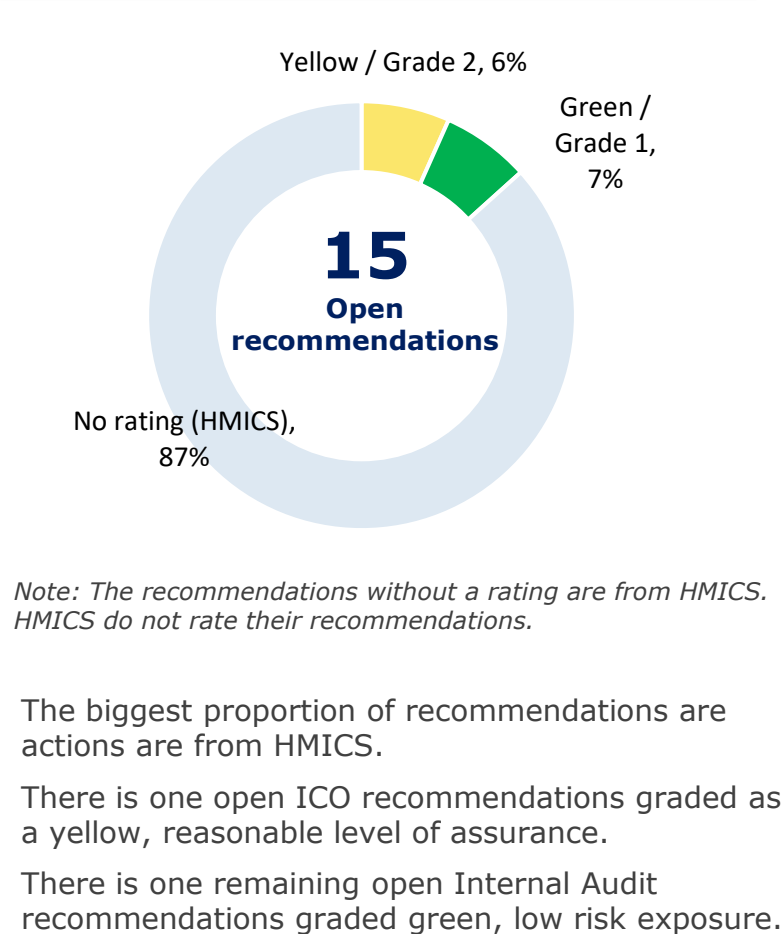
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SPA audit and inspection dashboard

Progress update (no of recommendations)



RAG analysis



Identified theme



Further detail on progress

Movement since previous ARAC report

	Feb 25	New	Complete	May 25
Internal Audit	8	-	-7	1
Audit Scotland	0	-	-	0
HMICS	15	-	-2	13
ICO	1	-	-	1
Total	24	-	-9	15

Actions completed and outstanding

	Actions completed (since Feb 25)	Actions outstanding (May 25)	Actions outstanding:	
			On target	Overdue
Internal Audit	7	1	1	-
Audit Scotland	-	-	-	-
HMICS	2	13	13	-
ICO	-	1	1	-
Total	9	15	15	-

New actions

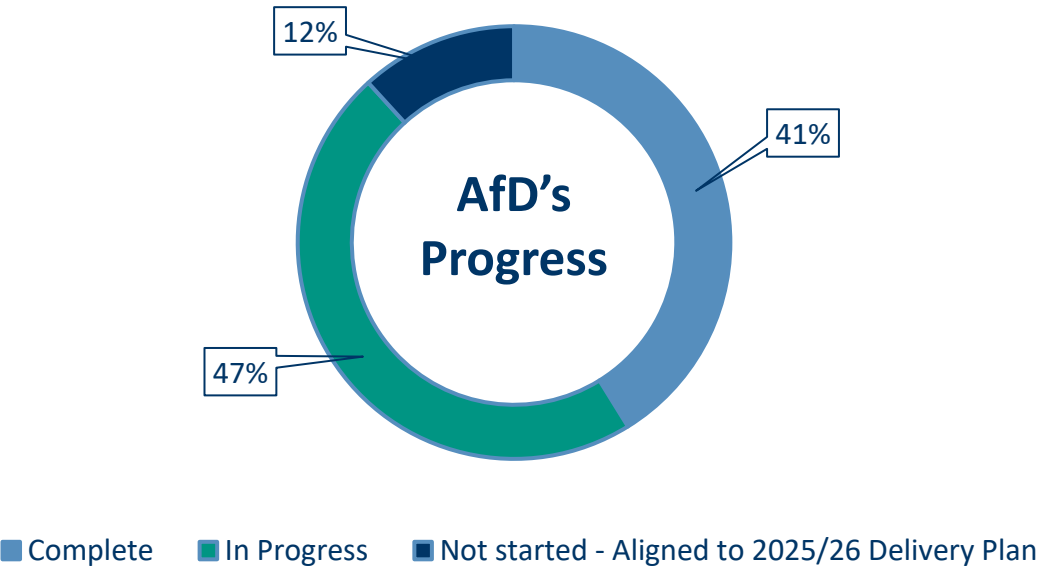
- There have been no new recommendations identified since last reporting.

Closed actions

- Two HMICS recommendations have been closed since last reporting
 - Recommendation 14 arising from the Thematic review of policing mental health in Scotland, and
 - Recommendation 11 arising from the Thematic Inspection of organisational culture in Scottish policing.
- Seven recommendations from the Risk Management Internal Audit have also now been closed.

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. Seven (41%) of AfD's have been fully completed. Substantial progress on the remaining areas has been made and is shown in the table.



In Progress AfD's	
2	75% Complete
4	50% Complete
8	88% Complete
11	50% Complete
12	75% Complete
13	89% Complete
14	60% Complete
15	60% Complete