

Meeting	SPA Audit, Risk and Assurance Committee
Date	20 January 2022
Location	By video-conference
Title of Paper	Internal Audit Reports
Presented By	John McNellis, Head of Finance Audit and Risk Gary Devlin and Matthew Swann, Azets
Recommendation to Members	For consultation
Appendix Attached	Appendix A: Overtime & Allowances Appendix B: Estates Management Appendix C: Data Quality & Integrity

PURPOSE

To present the Audit, Risk and Assurance Committee (ARAC) with the internal audit reports on: overtime and allowances, estates management, and data quality and integrity

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 internal audit plan for 2021/22 was approved by the SPA Board in February 2021. The three internal audit reports presented to the ARAC are within the plan and presented in a timescale planned with internal audit.
- 1.2 One further audit, of strategic planning, was expected to be provided to this committee, however, finalisation has been delayed. Further detail is included in the internal audit progress report.
- 1.3 The internal audit function is managed within SPA corporate to provide assurance over the policing service and ultimately to provide an annual opinion on the systems of internal control.

2. FURTHER DETAIL ON THE REPORT TOPIC

2.1 Overtime and Allowances (full report at Appendix A)

a. Background:

- The Scottish Police Authority and Police Scotland budgeted staff costs of over £1 billion for the year 2021/22 including ~£15m of overtime.

b. Internal audit findings:

- Internal audit gained assurance that, in general, SPA and Police Scotland's overtime and allowances processes **"reflect good practice and have been well designed"**.
- One area was identified as not operating effectively:
 - Data analytics identified a total of 589 officer and staff overtime claims that were incorrectly paid at the public holiday rate when the overtime did not occur during a public holiday.
 - This was concluded to be an error and the overpayment was "estimated to amount to over £42,500".
 - Management accepted this finding (rated as high risk) and an improvement recommendation. An interim additional check will be put in place and an automated system change will be explored.
- Three further areas for improvement were identified: -

- Policies do not fully reflect the actual process performed by staff in respect of the second level checks carried out by the Business Services Unit.
- Several claims were not submitted or approved in line with policy requirements.

c. Summary of recommendations:

Grade	Number of actions
4 – very high risk	0
3 – high risk	1
2 – moderate risk	2
1 – limited risk	1
Total	4

d. SPA conclusions:

- Management agrees with all internal audit actions.
- The actions are considered to be appropriate and the timescales appear reasonable. We note that any system changes to SCOPE are likely to take longer to implement.
- The Scottish Public Finance Manual (SPFM) classifies this scenario as loss due to “losses of pay, allowances and superannuation benefits” (category B). The SPFM and Authority’s financial regulations require levels of reporting of losses based on their value.
 - Should the overpayments not be recovered and require to be written off, reporting of these losses will be required in line with the regulations.

2.2 Estates Management (full report at Appendix B)

a. Background:

- Estates Strategy published in 2019.
- Aimed to transform the estate and support a digitally enabled service model whilst supporting the achievement financial and environmental plans.

b. Internal audit findings:

- Internal audit gained assurance that SPA's procedures reflect good practice in a number of areas. This includes: local policing plans; planned preventative maintenance (PPM) plans; facilities contracts and access to facilities helpdesk.
- Internal audit also identified a number of areas for improvement to strengthen the control framework. These include:
 - overall governance arrangements;
 - ensuring divisional / functions estates plan exist for all areas and/or are kept up to date;
 - reporting progress against plans; and
 - consideration of estates maintenance plans (ongoing review, KPI's and access to supplier data).

c. Summary of recommendations:

Grade	Number of actions
4 – very high risk	0
3 – high risk	4
2 – moderate risk	3
1 – limited risk	0
Total	7

d. SPA conclusions:

- Management agrees with all internal audit actions except action 1.3 being accepted in part (see page 10 of the report).
- Detailed responses to each action have been provide with relatively short implementation timescales agreed for all findings. The longest timescale agreed is 30 June 2022.

2.3 Data Quality and Integrity

a. Background:

- Data and the quality of data is relied upon by Police Scotland to make operational and strategic decisions. There are over 700 systems and Police Scotland is committed to being more data centric through the Data Drives Digital programme.
- The SPA / ARAC was interested an independent view on Police Scotland's data plans including a consideration of its data ethics approach.

b. Internal audit findings:

- Police Scotland has made "significant progress in maturing their data governance and management framework" following a previous internal audit.
- Positive progress includes establishing a Data Ethics Framework, however, further work is required in some areas.
- There were six findings including two high risk findings that relate to:
 - the current lack of a comprehensive roadmap for delivering the data drives digital project; and
 - the need for a formal data quality / DPIA consideration as part of the project management process.

c. Summary of recommendations:

Grade	Number of actions
4 – very high risk	0
3 – high risk	2
2 – moderate risk	4
1 – limited risk	0
Total	6

d. SPA conclusions:

- Management agrees with all internal audit actions.
- The actions are considered to be appropriate and the timescales appear reasonable with most and all high risk actions planned to be closed by the end of June 2022.

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. The actions from the overtime and allowances report will have a minor impact on staff.

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 of addressing management actions arising from internal audit reports.

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 Recommendations in the Environmental Impact Audit should be addressed to support delivery of environmental targets.

RECOMMENDATIONS

Members are requested to note the internal audit reports.



Scottish Police Authority

Internal Audit Report 2021/22

Overtime and Allowances

December 2021



Scottish Police Authority

Internal Audit Report 2021/22

Overtime and Allowances

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Executive Summary

Conclusion

We have gained assurance that, in general, Scottish Police Authority (SPA) and Police Scotland's overtime and allowances processes generally reflect good practice and have been well designed. However, we have identified one area in which existing controls are not operating effectively to identify overtime claims made outside policy. We have also identified a number of opportunities to strengthen controls in place which, if implemented, would improve the control environment.

Background and scope

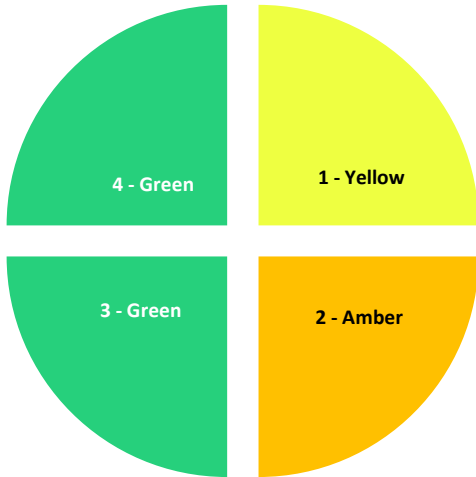
The Scottish Police Authority and Police Scotland budgeted staff costs, including allowances, of over £1,000m for the year 2021/22. This included over £15m of budgeted overtime. This was based on an assumption that officer overtime could be held flat relative to previous years, however the impact of COVID-19 has made this challenging.

Consequently, it is vital that the Scottish Police Authority and Police Scotland have adequate systems in place to authorise and monitor overtime, and to ensure that allowances are paid accurately.

In accordance with the 2021/22 Internal Audit Plan, we reviewed the operation of payroll processes in the context of the newly implemented iTrent Payroll system, and revisions to the structure of payroll administration across Police Scotland, with a specific focus on overtime and allowances. The review covered overtime and allowances for both Police Staff and Police Officers.

Control assessment

- 1. Robust Policies and procedures are in place for overtime and allowances claims and payments.

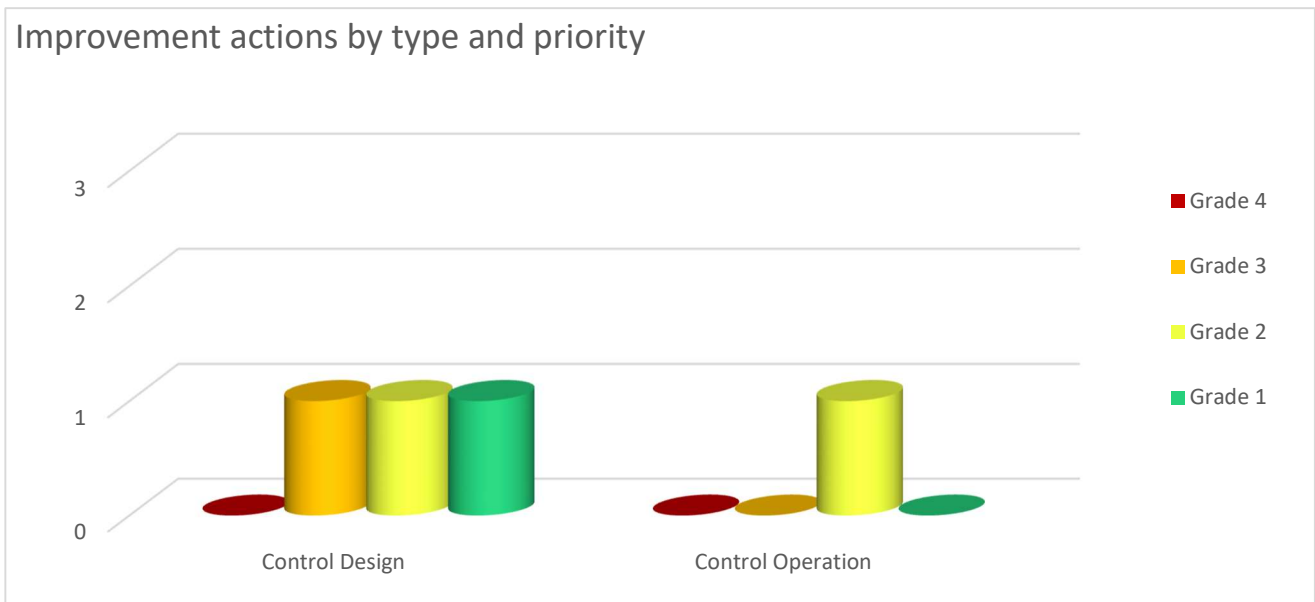


- 2. Only valid overtime and allowances claims are paid at the correct and authorised rate.

- 3. Adequate budget monitoring processes are in place for the management of overtime and allowance expenditure.

- 4. Overtime and allowances costs are accurately reflected in the accounting system.

Improvement actions by type and priority



Four improvement actions have been identified from this review, one of which relates to compliance with existing procedures, rather than the design of controls themselves. See Appendix A for definitions of colour coding.

Key findings

Good practice

We have gained assurance that SPA's procedures reflect good practice in a number of areas:

- Each of the overtime and allowance policies were risk assessed and allocated an appropriate review cycle, based on the assessment. We viewed the executive approval record for each policy and confirmed it has been reviewed in line with its cycle and the review was signed by the Tier Two Lead who is responsible for the policy.
- Police Scotland uses an electronic system named SCOPE to carry out rostering, and for the submission and approval of overtime and allowances claims. There is a clear and robust procedure for the data transfer from SCOPE to iTrent each month. The cut-off dates for the data transfer are published at the beginning of each year and are available to staff on the intranet. The process is predominantly automated, with the only manual elements being conversion of the downloaded files, and reconciliation of the numbers from the SCOPE output against iTrent input. Details of who performed each stage of the process are also recorded.
- Monthly budget monitoring for overtime and allowances is in place. The budget is set and monitored across five levels of the organisation by the Finance department. The top level of budgeting is organisation wide and filters down to division and department level. Where there has not been adherence to budget, commentary is provided within the reports and Finance Business Partners will discuss spending with budget holders to ensure variances are appropriately addressed.
- Cost codes and cost centres are recorded within the financial ledger held in the eFinancials system. We verified the operation of automated controls for the allocation of overtime and allowances to cost centres, and analysed the information submitted through SCOPE by cost centre, and did not identify any incorrect cost codes or cost centres..

Areas for improvement

We have identified a number of areas for improvement which, if addressed, would strengthen SPA's control framework. These include:

- Policies in place do not reflect the process performed by operational staff, as the second level checks carried out by the Business Services Unit are not included.
- Data analytics revealed that overtime claims have been incorrectly submitted and approved at public holiday rates due to line manager and second level checks not identifying the errors.
- Several claims were not submitted or approved in line with policy requirements.

These are further discussed in the Management Action Plan below.

A list of the analytical tests performed as part of this review is included in Appendix C and summary analysis is provided in Appendix D.

Impact on risk register

The SPA corporate risk register (dated July 2021) included the following risks relevant to this review:

- SPA Corp 18: Financial Sustainability (Score 3)
- SR007: Strategic Planning to Support Financial Sustainability (Score 15)

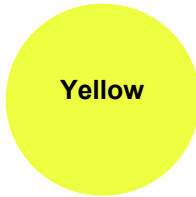
We have not identified any issues which suggest that currently identified risks are incorrectly scored, and our work found no issues with the operation of controls. We have proposed improvements to existing controls which, if implemented, would continue to contribute to their effectiveness.

Acknowledgements

We would like to thank all staff consulted during this review for their assistance and co-operation.

Management Action Plan

Control Objective 1: Robust Policies and procedures are in place for overtime and allowances claims and payments.



1.1 Policies

We confirmed through data analytics that there were no allowances claimed that are outwith the overtime and allowances policies. However, the policies in place do not match the process in place. In practice there is a second level of approval for all claims and this second check is carried out by the Business Services Unit. The policies do not include the second level approval therefore they are not comprehensive.

Risk

There is a risk of policies being ignored or misunderstood as second level checks are not defined and documented. It is not clear what their role is resulting in incorrect claims slipping through the net such as those identified in MAP2.1 and 2.2.

Recommendation

We recommend that the policies are updated to ensure that they accurately reflect the process in practice including clearly defining the role of the second level checks.

Management Action

Grade 2
(Design)

We accept this recommendation. Not every area has a business unit that could do this check therefore this was not documented because of the variance in structures across the organisation. In order to resolve we will add a quick guide to our procedures where a business unit exists.

Action owner: Head of Human Resources

Due date: July 2022

1.2 Plain Clothes Allowance Claims

Plain clothes allowances must be claimed by officers using the Allowance Claim (Police Officer Only) form which is emailed directly to payroll for processing. There is an exception for those whose salary is administered by Northern, or Strathclyde/Glasgow Legacy payroll who can submit their claim through SCOPE. When we enquired with management the reason for the differentiation, we were informed that they are in the early stages of working with HR Policy to enable all plain clothes allowance claims to be made through SCOPE.

Risk

There is a risk of introducing human error to a process that is mostly automated causing incorrect claims to be paid resulting in potential financial loss.

Recommendation

We recommend that the process is amended to allow all plain clothes allowance claims to be made through SCOPE.

Management Action

Grade 1
(Design)

We accept the recommendation. We will set up a Short Life Working Group to explore the feasibility of fully automating this process.

Action owner: Head of Human Resources

Due date: September 2022

Control Objective 2: Only valid overtime and allowances claims are paid at the correct and authorised rate.

Yellow

2.1 Public Holiday Overtime Claims

When making a public holiday overtime claim, the claimant selects the appropriate overtime rate out of a prepopulated list of overtime rates suitable for that employee. This includes enhanced rates on public holidays. There are two public holiday days for police and six for staff. The overtime policy specifies that these rates are determined on the basis of the date on which a shift commences, meaning that shifts which commence on a normal working day, but end on a public holiday are not eligible for the public holiday overtime rate. As such, we specifically examined claims submitted for the day before a public holiday.

Using data analytics, we were able to identify that within the population of paid overtime claims for the period of twelve months covering 31st August 2020 to 31st August 2021 there were:

- 180 police overtime claims for public holiday enhanced rate when the day worked was not a public holiday. 15 of these claims were for the day before a public holiday. 28 of the remaining claims were for TOIL only.
- 409 staff overtime claims for public holiday enhanced rate when the day worked was not a public holiday. None of these claims were for the day before a public holiday. Of these claims 187 were TOIL only claims.

When we enquired with management, we were informed this is an error and not in line with policy. These claims were estimated to amount to over £42,500 in erroneous public holiday payments provided to both police and staff.

Risk

There is a risk incorrect claims will be approved as a consequence of human error, where reliance is placed on a manual line manager check to confirm dates are correct, resulting in overpayments causing financial loss to the organisation.

Recommendation

We recommend that the public holiday dates are embedded within the system, meaning that the claimant will be notified where the rate selected is invalid for the date. If this is not possible, we recommend that the second level checks or exception reporting are introduced to ensure the rates claimed are appropriate.

**Grade 3
(Design)**

Management Action

We accept the recommendation. We will explore the feasibility of embedding public holiday dates within the system.

As an interim measure we will introduce and communicate a new process for carrying out second level checks at Divisional level and update our procedures accordingly.

Action owner: Head of Human Resources

Due date: July 2022

2.2 Timeliness of Claims

While the policies for police allowances and overtime states that claims are to be submitted and approved as timeously as possible, the policy for staff allowances has set timescales for the submission of claims. For staff allowances, the policy states that these must be claimed after the claim date and within the following 3 months, and approved within 7 days. There is an exception for claims made early or late due to the claimant being on maternity leave. An examination of the difference between claim submission, claim date and claim approval identified that there are claims which do not comply with the staff allowances policy:

- 405 claims were made outwith the 3 month period (2%).
- 3917 claims were not approved within 7 days (18%).
- 147 claims were untimely in both submission and authorisation.

For overtime and police allowances, there are 40 and 3 occasions, respectively, where claims have not been submitted or authorised over 300 days after the claim was incurred or submitted.

A summary of the percentage of claims submitted and approved within each timeframe is provided in Appendix D.

Risk

There is a risk that financial planning will not be accurate, as there are claims that have not been accounted for, resulting in unexpected expenses. There is a further risk that claims will not be authorised accurately, as the delay in claims will make it harder for line managers to verify that the period worked was correct.

Recommendation

We recommend that a process is put in place to monitor the timeliness of claim submissions and approvals, and the results reported on a regular basis (e.g. included within monthly finance reporting). This will potentially uncover patterns which can be addressed to ensure compliance with policy.

Management Action

Grade 2
(Operation)

We accept the recommendation. We will introduce and document a process for Business Support Units and Divisions to check the timeliness of claims.

Action owner: Head of Human Resources

Due date: July 2022

Control Objective 3: Adequate budget monitoring processes are in place for the management of overtime and allowance expenditure.



No weaknesses identified

The police officer overtime budget is allocated across the operational business areas based on demand data and adjusted to reflect the number of officers in the division/department.

The police staff overtime budget forms part of a zero-based budget build based on service requirements.

Allowances for both officers and staff are based on payroll information provided at the cut-off date for the budget build on the following basis:

- Full year contractual allowances provided by payroll; and
- Variable allowances, based on an average calculated on a year-to-date basis and then extrapolated for a full year budgetary cost.

We confirmed that overtime and allowances have been reflected in the Police Officers and Police Staff Budget Book for 2021-22. There are nine accounting levels within the organisation and there is a separate budget book issued for the first five levels. The police officer allowance budget is not shown within the budget book as they are centrally set and monitored.

We selected a sample of monthly budget reports from June, July, and August 2021. Each report included an update of overtime YTD and Forecast for operations of interest. For the months sampled it was noted that there have been overspends on overtime, with narrative explaining how it has been offset by underspends elsewhere in the organisation. We confirmed that reporting is carried out for levels one to five. The Business Partnering Team are responsible for lower-level reporting. This is usually done in the form of monthly 1-1s between the business partners and budget holders.

Control Objective 4: Overtime and allowances costs are accurately reflected in the accounting system.



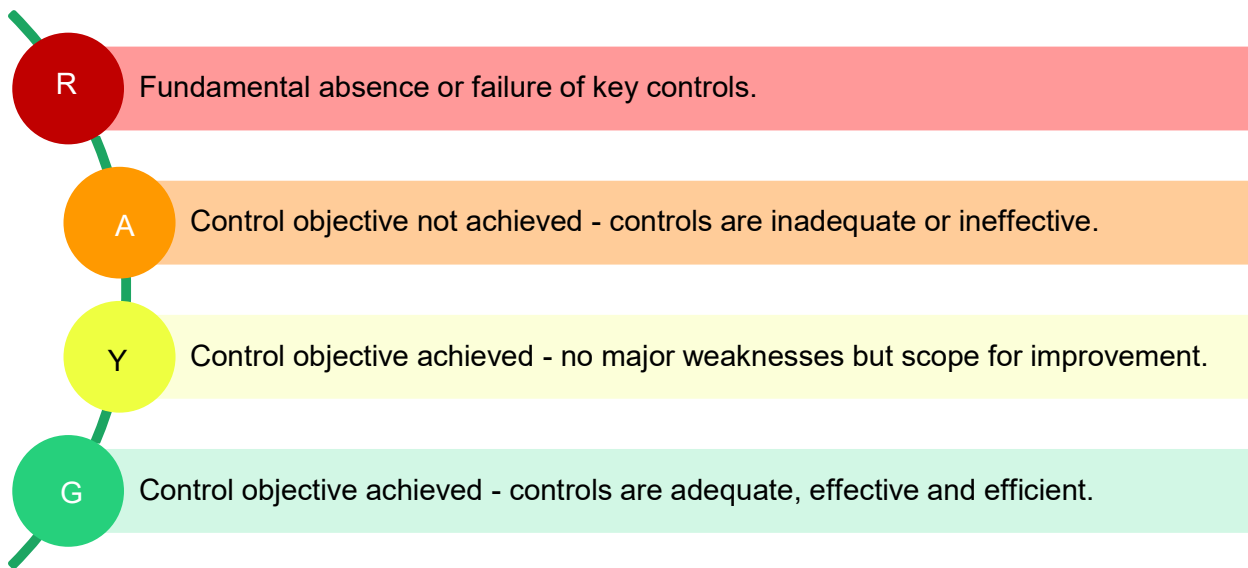
No weaknesses identified

All overtime and allowances costs are recorded in the financial ledger with identifiable coding. The codes link to the nine accounting levels within the organisation. We confirmed that the financial ledger within the eFinancial system records the cost codes and cost centres for overtime and allowance transactions. We confirmed that the payroll system and financial ledger system are periodically reconciled.

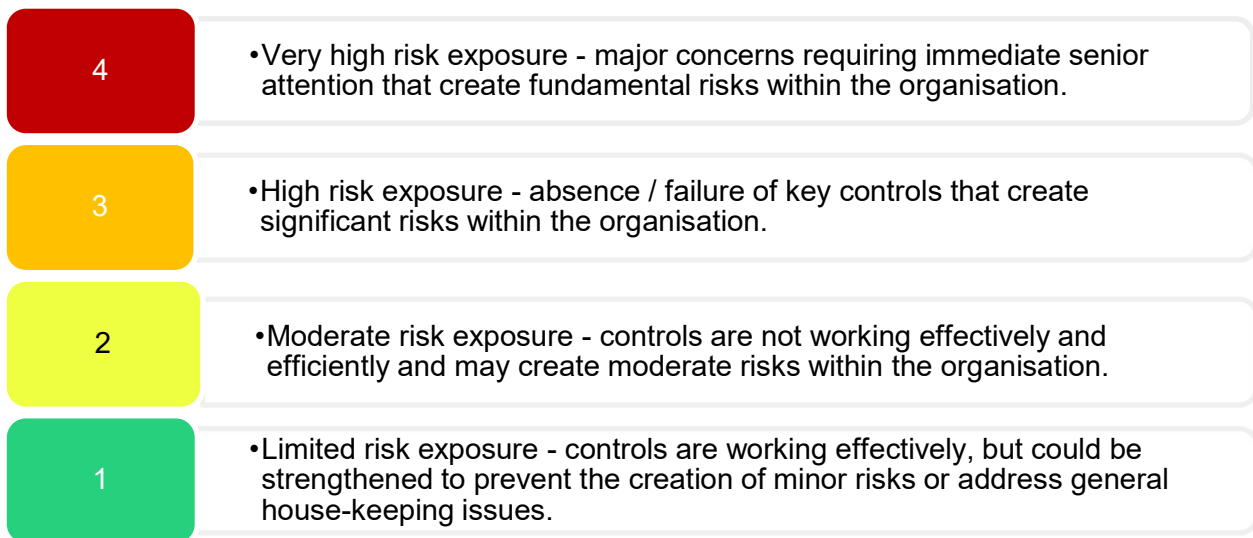
We analysed the volume and value of overtime and allowances claims by cost centre, with the aim of identifying any apparent inconsistency with our knowledge of the organisations structure, and did not identify any apparent issues.

Appendix A – Definitions

Control assessments



Management action grades



Appendix B – Summary of management actions

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.1	<p>Policies</p> <p>We recommend that the policies are updated to ensure that they accurately reflect the process in practice including clearly defining the role of the second level checks.</p>	<p>We accept this recommendation. Not every area has a business unit that could do this check therefore this was not documented because of the variance in structures across the organisation. In order to resolve we will add a quick guide to our procedures where a business unit exists.</p>	2	Head of Human Resources	31 July 22
1.2	<p>Plain Clothes Allowance Claims</p> <p>We recommend that the process is amended to allow all plain clothes allowance claims to be made through SCOPE.</p>	<p>We accept the recommendation. We will set up a Short Life Working Group to explore the feasibility of fully automating this process.</p>	1	Head of Human Resources	30 Sept 22
2.1	<p>Public Holiday Overtime Claims</p> <p>We recommend that the public holiday dates are embedded within the system, meaning that the claimant will be notified where the rate selected is invalid for the date. If this is not possible, we recommend that the second level checks</p>	<p>We accept the recommendation. We will explore the feasibility of embedding public holiday dates within the system.</p> <p>As an interim measure we will introduce and communicate a new process for carrying out second level checks at</p>	3	Head of Human Resources	30 July 22

or exception reporting are introduced to ensure the rates claimed are appropriate.

Divisional level and update our procedures accordingly.

2.2

Timeliness of Claims

We recommend that a process is put in place to monitor the timeliness of claim submissions and approvals, and the results reported on a regular basis (e.g. included within monthly finance reporting). This will potentially uncover patterns which can be addressed to ensure compliance with policy.

We accept the recommendation. We will introduce and document a process for Business Support Units and Divisions to check the timeliness of claims.

2

Head of Human Resources

30 July 22

Appendix C – Analytical Tests

Data

Analysis was performed on two data extracts:

- Allowances and overtime claims from the SCOPE system covering 31st August 2020 to 31st August 2021.
- Payroll data for allowances and claim payments from the iTrent System covering 1st September 2020 to 31st August 2021.

Analytical Tests

Below is the list of analytical tests performed as part of this review alongside a summary of the results.

- **Examination of completeness of claims to ensure all information required is recorded, including that a cost centre is recorded for each claim.**

No issues were identified. No missing information was identified within the fields necessary for calculating and recording the claim. All claims had cost centres attributed to them.

- **Identification of multiple claims occurring on the same date and potentially duplicated transactions.**

No issues were identified in relation to multiple claims on the same day. While there is a significant number of claims incurred on the same date, this appeared appropriate according to policy.

Duplicate allowance claims appeared to potentially be paid more than once and data recording issues were identified. 8 and 193 duplicate transactions were identified within the allowances claim data for staff and police respectively. After examining if these transactions appear to be paid within the iTrent data, 4 staff and 82 police duplicate allowances potentially were paid more than once. Through further investigation, the staff allowances were confirmed to be due to data input errors and not actual duplicate claims. The claim date was incorrectly listed as the date the claim was submitted with the appropriate claim date supplied in the narrative. Whether the duplicate police allowances were due to a similar issue or were in fact duplicate payments was not determined.

- **Identification of claims where authorisers were inappropriate, or no authorisers exist including examination of missing and differing authorisers in line manager and level 2 authoriser capacity.**

No issues were identified. All claims within the data had line manager authorisation. Any claims without second line authorisation were either TOIL claims that do not require second line authorisation or claims with authorisation pending. The employee providing second line authorisation appeared to differ from the employee providing line manager authorisation.

- **Identification of claims where the same employee raised the claim and authorised the payment.**

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No issues were identified. Segregation of duties was enforced with no employee appearing to approve their own claims either in line manager authorisation or second level authorisation.

- **Review of claims by employees to ensure number of claims is appropriate for employee's role.**

No issues were identified. The number of claims by each employee was examined. Several employees were identified as claiming a significant amount of claims in a year i.e., more than once claim a date. A sample of the top 5 claimants was examined and the number of claims was determined to be appropriate.

- **Identification of claims that contradict with the organisation's overtime and allowances policies including claims were submitted and approved timeously, overtime rates were not in excess of policy and receipts were attached where necessary.**

No issues were found in relation to claims with no receipts attached. While only a small proportion of claims were identified as having attachments, this is not a requirement in the policy.

Claims were identified that violated the organisation's policy, primarily, overtime claims with incorrect public holidays rates applied and untimely claims in terms of both submission and approval. These issues have been detailed further within the main report.

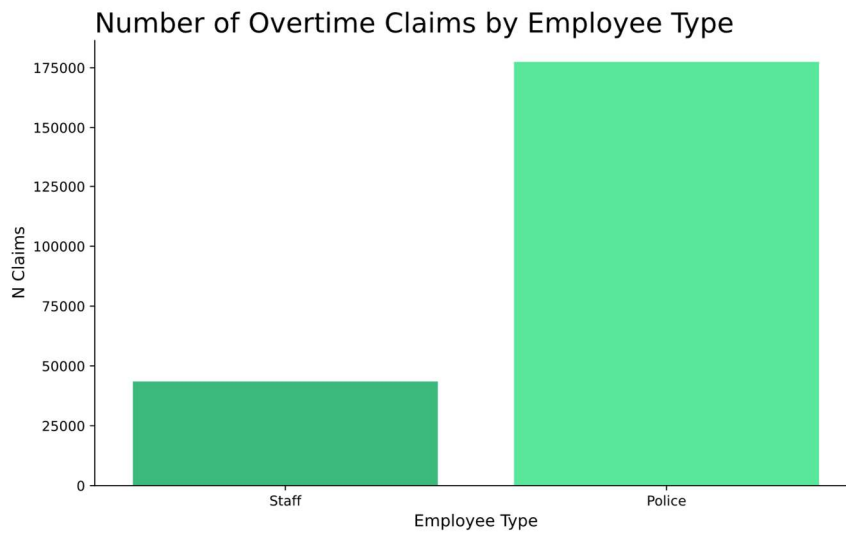
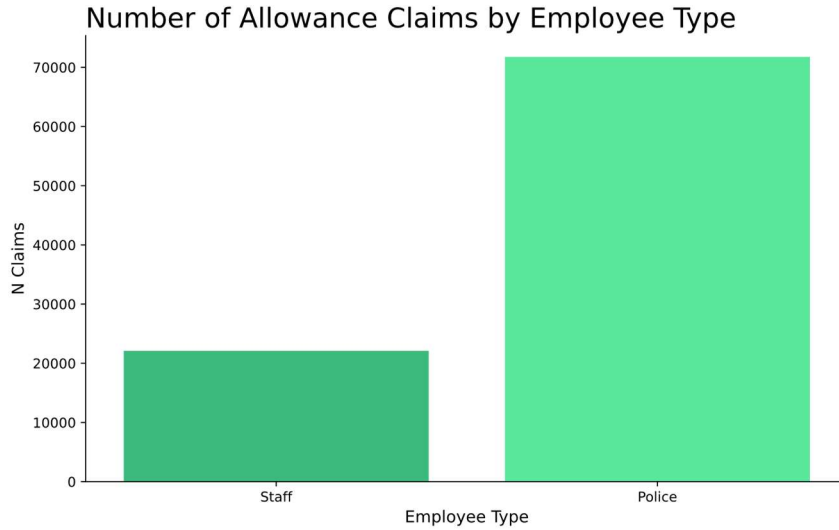
- **Summary analysis to identify areas or cost centres with unusually high levels of overtime or allowances.**

No issues were identified. The number of claims by cost centre was examined. Cost centres with the highest number of claims were further examined and the amount was deemed appropriate based on area.

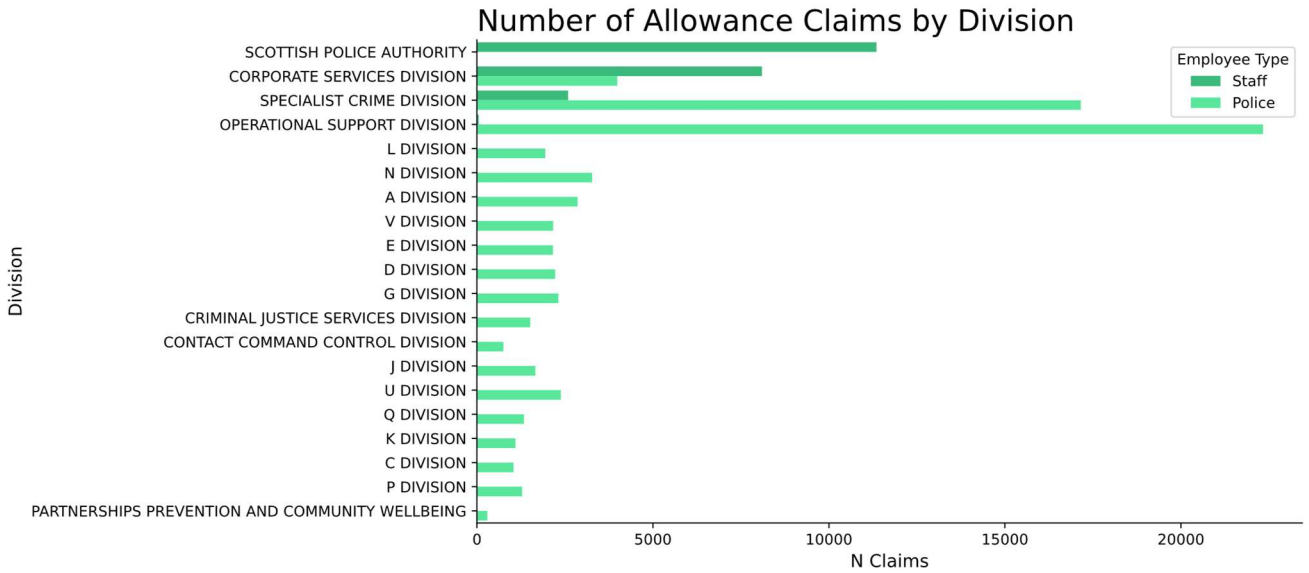
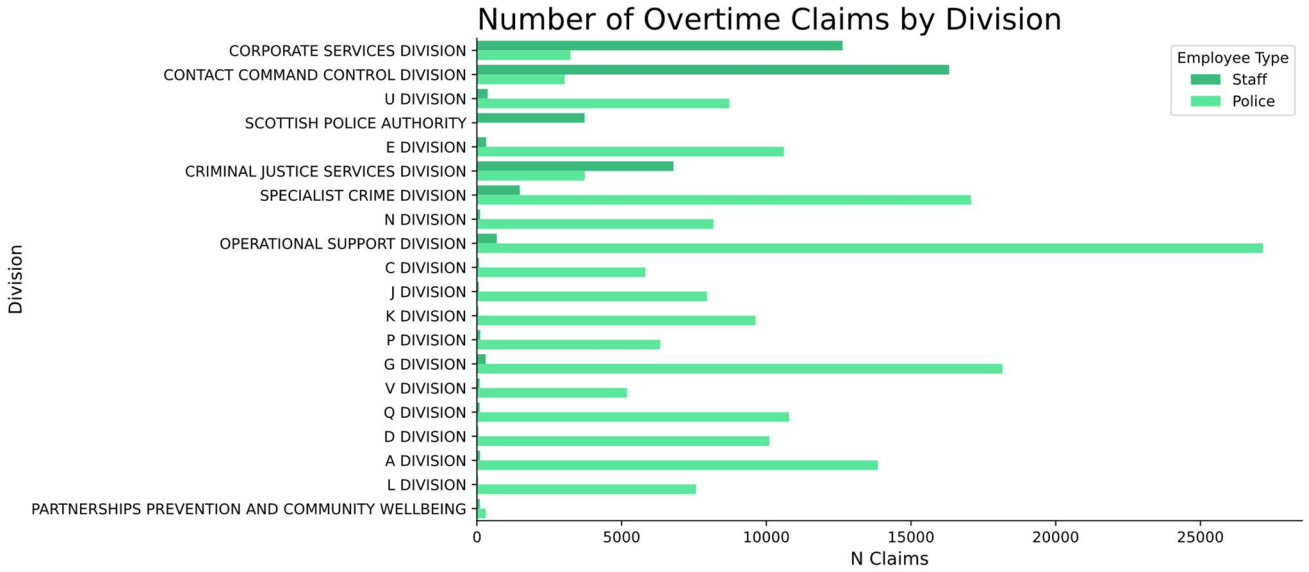
Appendix D – Summary Analysis

Summary analysis of overtime and allowances within data extract by employee type, division, employee grade, claim type and date.

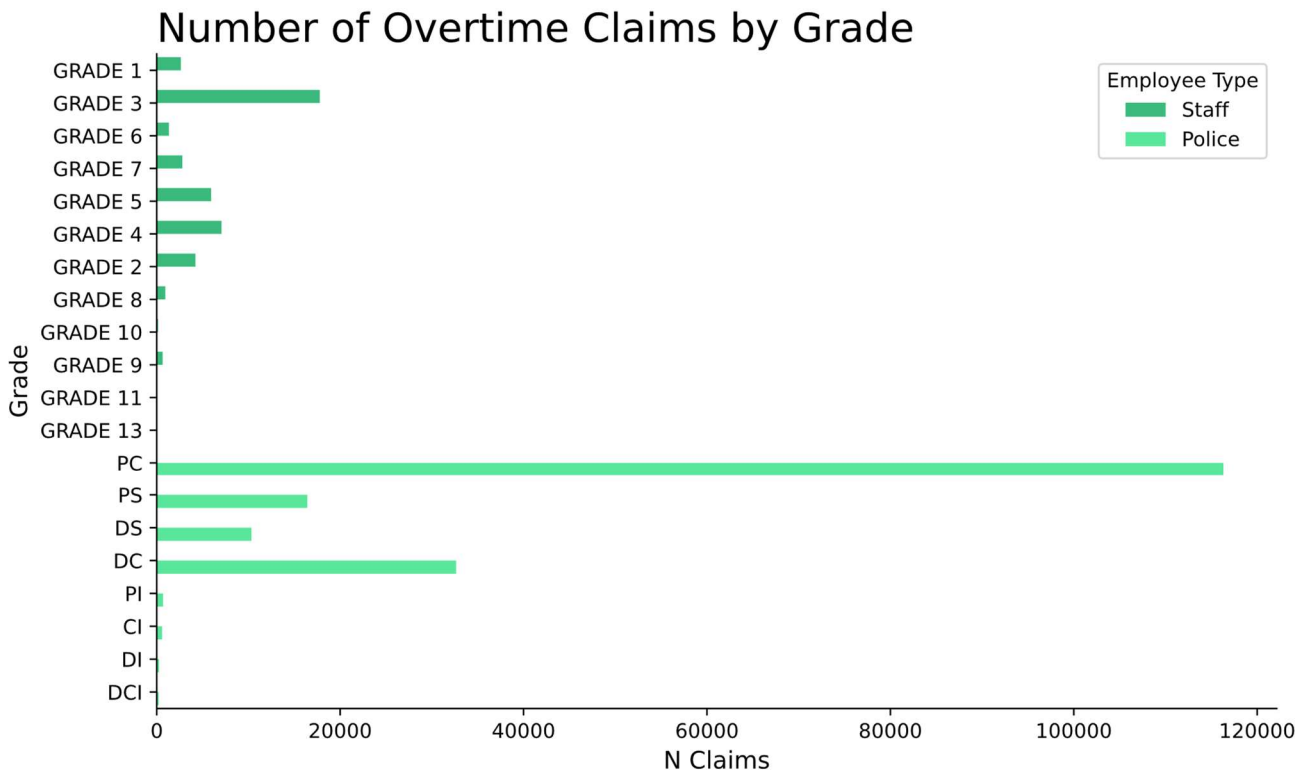
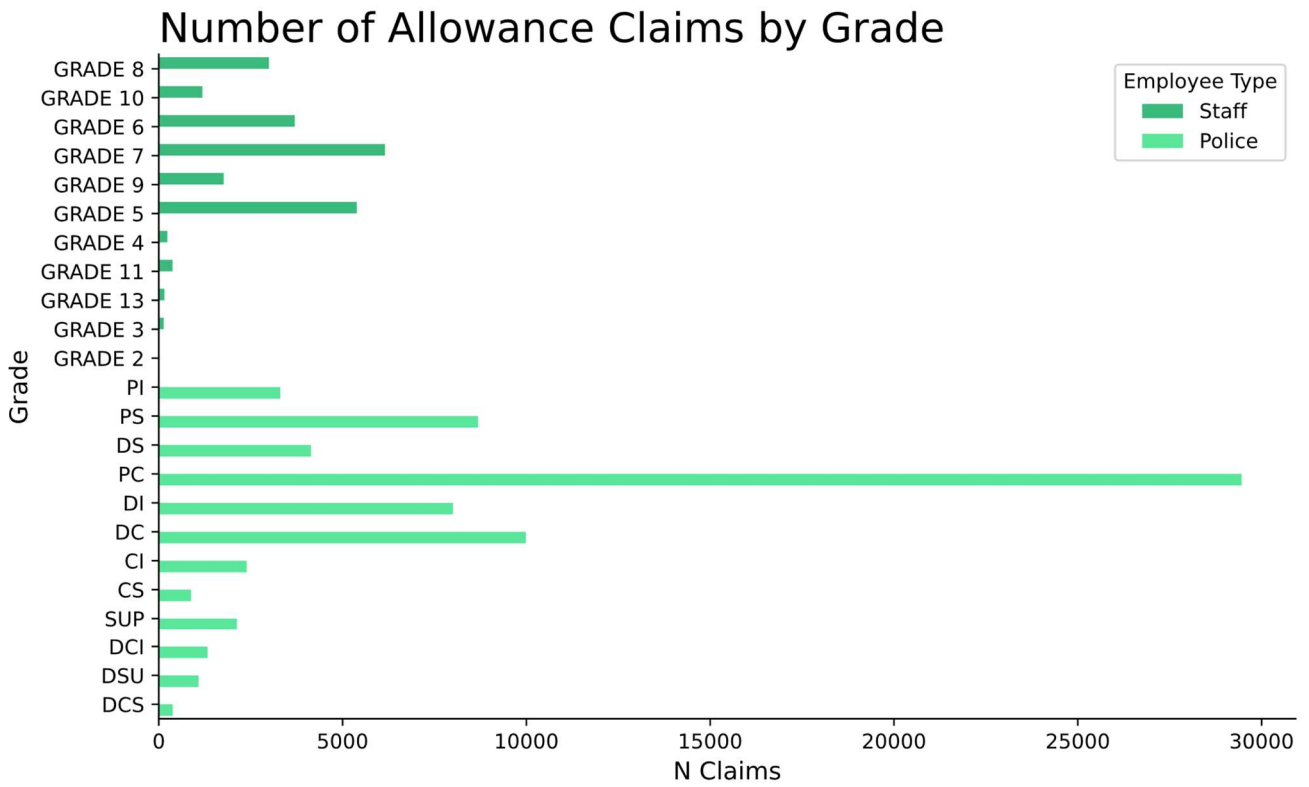
Number of Claims by Employee Type



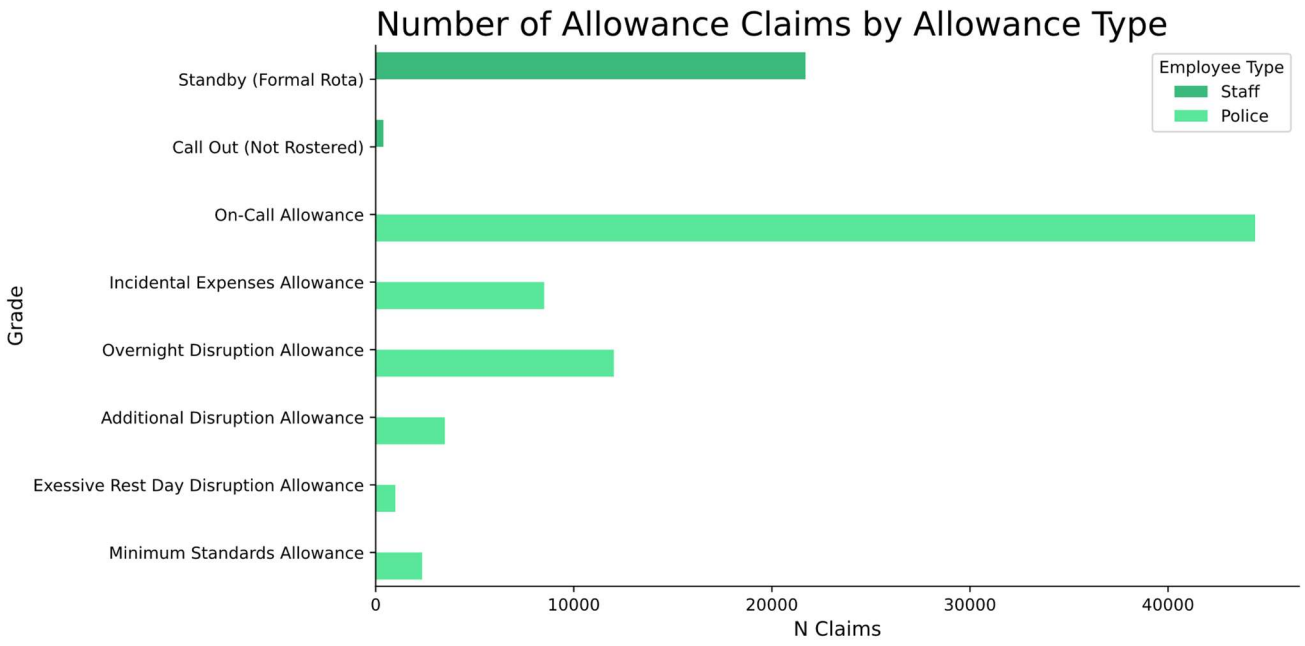
Number of Claims by Division



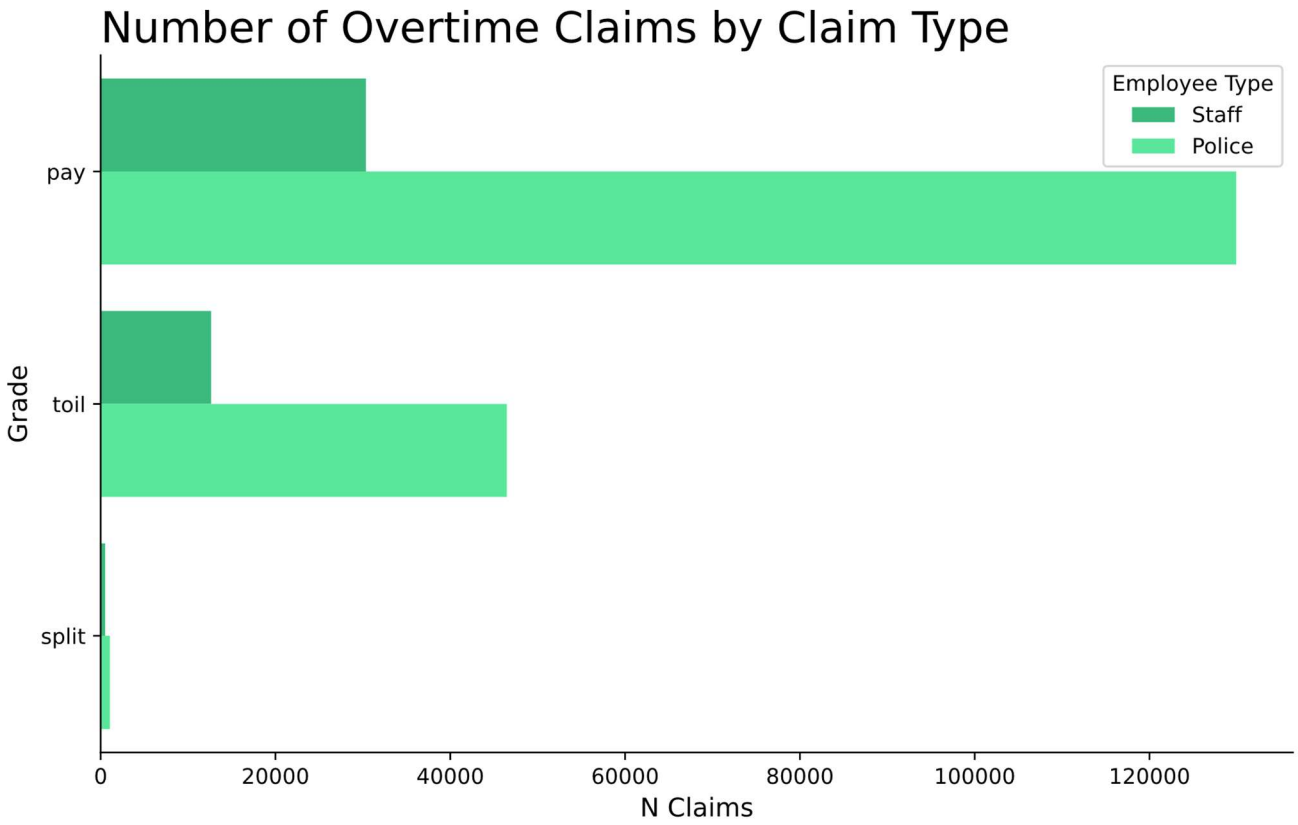
Number of Claims by Grade



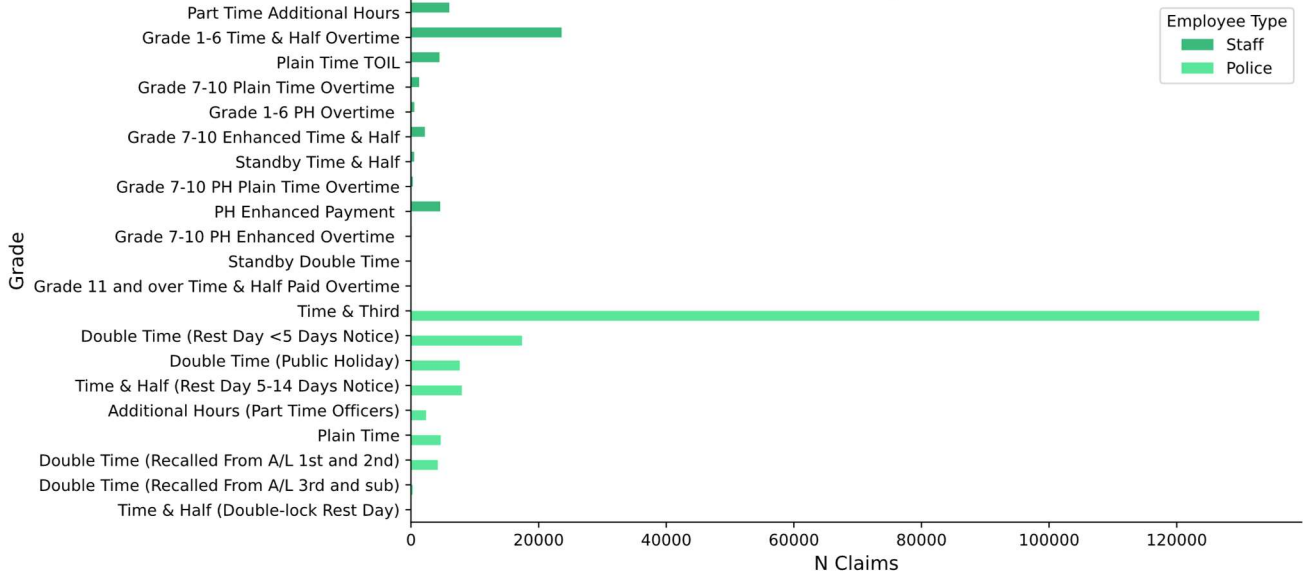
Number of Allowance Claims by Claim Type



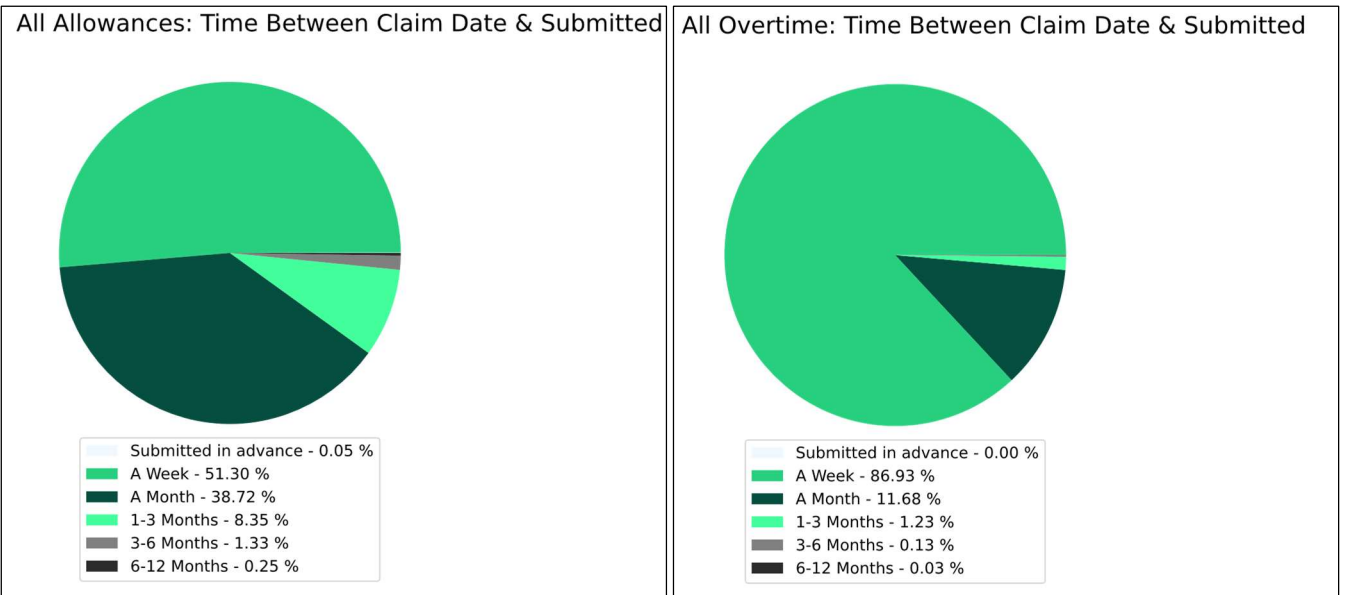
Number of Overtime Claims by Claim Type



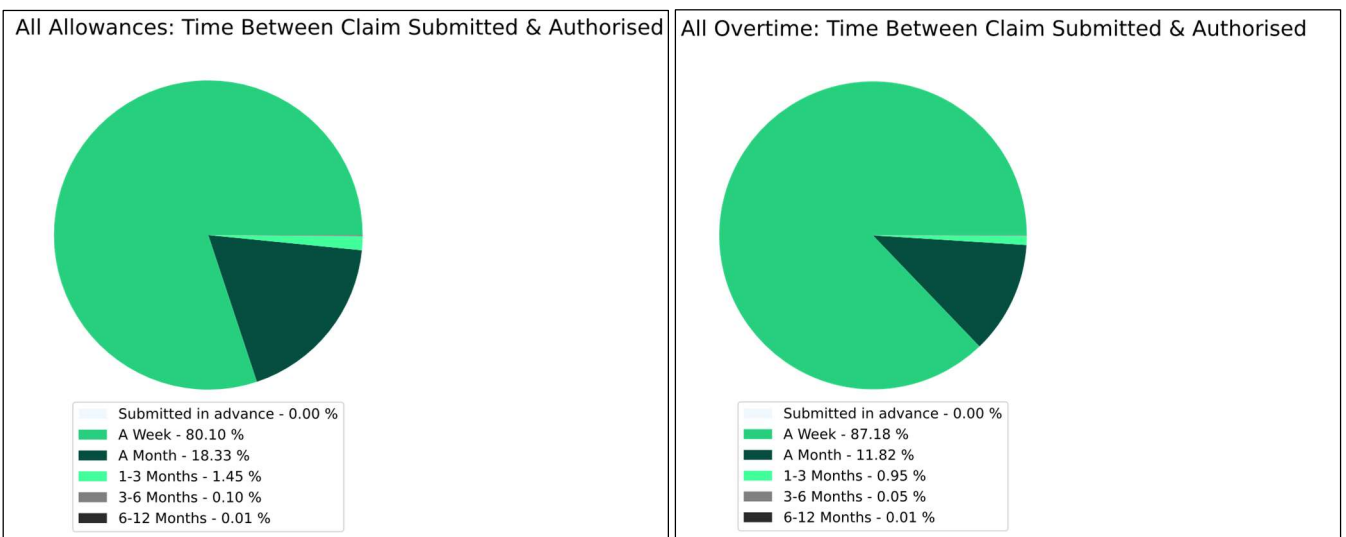
Number of Overtime Claims by Overtime Rate



Time frame between Claim Date & Claim Submission



Time frame between Claim Submission and Line Manager Authorised



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Scottish Police Authority

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Audit Sponsor	Key Contacts	Audit team
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<i>Phil Collard, Head of Estates</i>	<i>Caroline Davidson, Senior Estates Manager - Facilities</i>	<i>Matt Swann, Associate Director</i>
	<i>Jenna McMurdo, Compliance and Business Manager</i>	<i>Andrew Diffin, Assistant Manager</i>
	<i>Richard MacDonald, Senior Estates Manager - Projects</i>	<i>Matthew Robson, Internal Auditor</i>
	<i>Alan Cormack, Senior Estates manager - Assets</i>	

Executive Summary

Conclusion

Police Scotland has carried out a considerable volume of detailed work in order to develop a delivery programme for its Estates Strategy. While a number of projects have been progressed to delivery, we found governance arrangements to be fragmented, making it difficult for the organisation to clearly articulate its priorities and gain a holistic view of progress against the Strategy's vision and outcomes.

The organisation has recently completed a major tendering exercise for "hard" facilities management, and is in the process of transition from the incumbent contractor Mitie. We reviewed the processes for the management of the Estate and found that monitoring arrangements focussed on matters of contractual compliance and do not provide robust assurance as to the effectiveness of facilities management in maintaining or improving the condition of the estate and reducing costs arising from unplanned maintenance.

We have raised a number of recommendations for SPA and Police Scotland to consider as they develop both the arrangements to deliver the outcomes of the Estates Strategy, and in monitoring the effectiveness of the newly appointed hard facilities management contractor.

Background and scope

Police Scotland published its updated Estates Strategy in 2019. The Estates Strategy sets out how Police Scotland will transform its properties into a network of buildings that support a digitally enabled service model. It will move from an ageing, costly, inefficient, standalone estate; to a more flexible, modernised network of mostly community bases co-located and integrated with partners.

The existing estate comprises over 300 buildings, two thirds of which pre-date 1980, and includes a complex and geographically distributed mix of buildings of varying age and construction, with maintenance and repairs managed through one of Police Scotland's largest contracts.

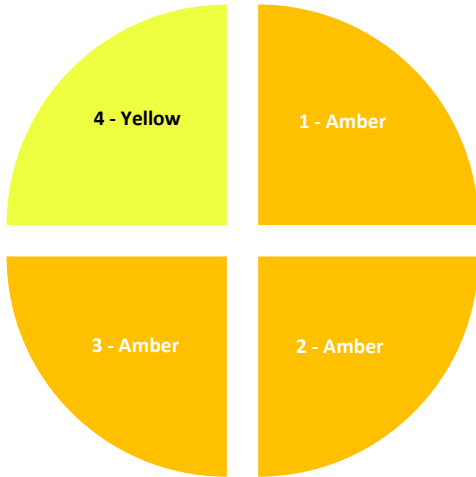
Delivery of the Estates Strategy is a key component of the organisation's wider strategic goals, in particular the achievement of financial and environmental plans.

In order to ensure that Police Scotland has an estate that is fit for purpose in the long term, including service back to the SPA and Forensic Service, it is vital that there are suitable controls in place to plan and manage the ongoing upkeep of the estate, and deliver on the transformation objectives of the Estates Strategy.

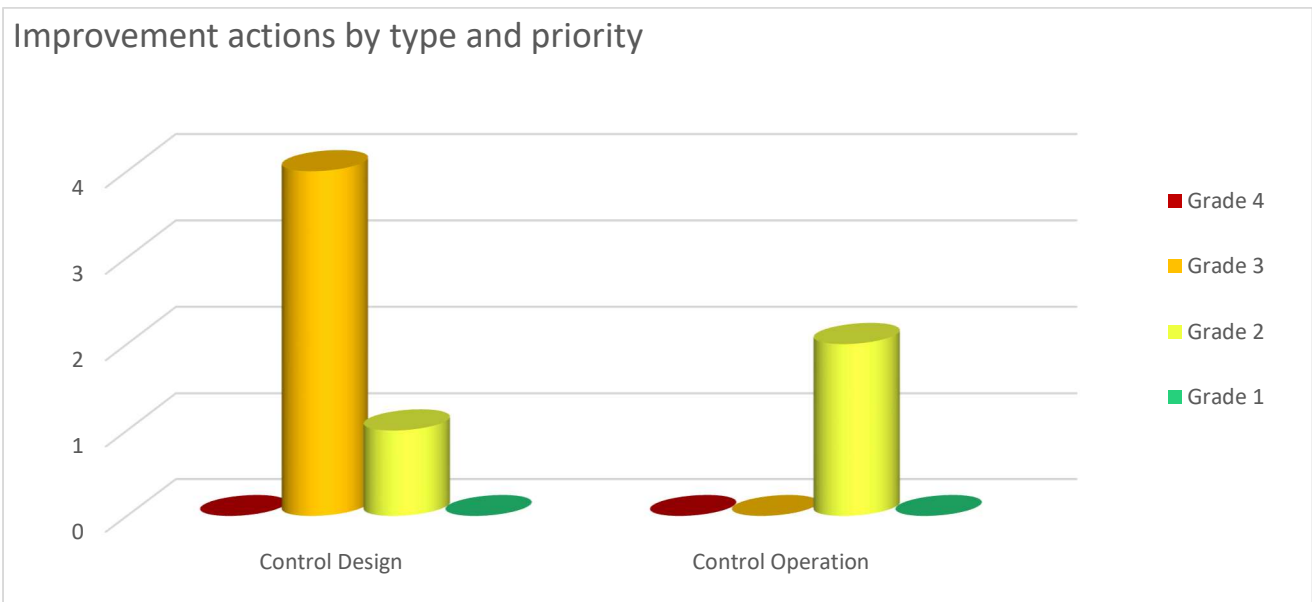
In accordance with the 2021/22 Internal Audit Plan, we have performed a review of the estate management processes to assess whether they are fit for purpose and support the achievement of the Estates Strategy. The review has assessed whether there is a system in place to report and manage repairs and damage to the portfolio of premises and, maintenance works are appropriately prioritised to ensure all properties are maintained to the required standard. This includes the arrangements for service back to the Scottish Police Authority and Forensic Service.

Control assessment

- 1. The Estates Strategy is underpinned by action plans with clear objectives and ownership, which comprise a prioritised and deliverable programme of projects and initiatives
- 2. Progress against the implementation of the estates strategy is monitored and reported on a regular basis to the Executive Team and to the Board
- 3. There are systems in place to ensure that the Estate is maintained, including systems for the reporting and management of damage and repairs
- 4. Suitable arrangements are in place to monitor and manage the performance of the organisation's facilities management contract, including consideration of service back to the SPA and Forensic Service



Improvement actions by type and priority



Seven improvement actions have been identified from this review, five of which relate to the design of controls, as opposed to compliance with existing procedures. See Appendix A for definitions of colour coding.

Key findings

Good practice

We have gained assurance that SPA's procedures reflect good practice in a number of areas:

- A considerable volume of information has been collated in relation to the Estates needs of Local Policing Divisions. This is underpinned by an approach to the identification and prioritisation of Estates projects which, while not yet comprehensive, is well defined, clearly linked to the Strategy, and has been consistently applied across Local Policing Divisions.
- Planned Preventative Maintenance (PPM) schedules are compiled and planned in line with independent best practice.
- All key areas of the organisation are suitably covered by facilities maintenance contracts, and have access to facilities management staff, and a helpdesk for the notification of facilities issues.

Areas for improvement

We have identified a number of areas for improvement which, if addressed, would strengthen SPA's control framework. These include:

- Implementing a formal governance group to oversee delivery of the Estates Strategy, with a remit to scrutinise and approve the strategy's underpinning implementation plan, and the approach to identifying and prioritising Estates projects.
- Assessing the needs of the national divisions and functions in terms of the required estate and integrating the resultant plans with those already developed for Local Policing divisions.
- Defining and implementing a system of reporting which allows the organisation to gain assurance over the progress of the delivery of the Estates strategy. This should include the extent to which the projects selected for delivery contribute towards the vision and outcomes of the strategy, and the extent to which benefits are being realised.
- Implementing monitoring and reporting processes which provide assurance over the effectiveness of the arrangements for planning and carrying out preventative maintenance.

These, along with other more minor issues, are further discussed in the Management Action Plan below.

Impact on risk register

The Police Scotland Organisational Risk Register (dated March 2021) included the following risks relevant to this review:

- ORR125, EST002 Lack of Investment in Estate: Due to insufficient funding there is a risk that the Estate will not be developed to the expected standard, and maintenance of the Estate's buildings and services is reduced to statutory legislative compliance activities. (Score 20)
- EST012 Estates Strategy Implementation: If there is a lack of funding available in the short-medium term there is a risk that PS will be unable to adequately resource the Estates Transformation Team and

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wider department which will result in a failure to fully implement the Estates Strategy as planned.
(Score 15)

Our review has raised findings which relate to the ability of the organisation to assure itself whether its arrangements are working effectively through the application of governance level scrutiny. We have made recommendations which, if implemented, would mitigate the risk that maintenance arrangements and transformation activity are delivering value for money and progress against the organisation's objectives.

Acknowledgements

We would like to thank all staff consulted during this review for their assistance and co-operation.

Management Action Plan

Control Objective 1: The Estates Strategy is underpinned by action plans with clear objectives and ownership.



Amber

1.1 Estates Transformation Governance Structure

The Estates Strategy, approved in 2019, proposed a Governance structure for its implementation in the form of a Terms of Reference for an Estates Strategy Programme Board. This Board formed the governance structure for the development of the Estates Strategy, with particular Estates initiatives being approved through the Corporate Finance and People Board within Police Scotland, and the SPA Resources Committee.

While this established an approval pathway for proposed Estates projects and business cases, approval is provided on a case by case basis, rather than in the context of a structured implementation plan. Though each project was required to articulate the rationale for its implementation, the extent to which this process supports scrutiny of projects in the context of the wider objectives of the Estates Strategy is limited.

A draft implementation plan has been developed, according to a defined prioritisation approach which is aligned to the objectives of the Estates strategy, however neither the plan nor the approach to prioritisation and selection of projects has been considered and approved by a governance group with a remit to consider these wider aspects of the programme.

A governance structure is in the course of being implemented, in the form of the National Estates Transformation Board.

Risk

There is a risk that the programme of projects approved in the course of implementation of the Estates Strategy is not coherent or effective, as a consequence of failure to apply scrutiny in the context of the programme as a whole. This could lead to the organisation's transformation objectives being delayed, or not being achieved, and failure to deliver best value.

Recommendation

The organisation should identify or implement a governance body, such as The National Estates Transformation Board, with a remit to approve and oversee the implementation plan underpinning the Estates Strategy. This group should:

- Scrutinise and approve the approach to the identification, prioritisation, and selection of transformation projects;
- Scrutinise and approve the draft implementation plan; and
- On an ongoing basis, review Estates transformation projects for consistency and alignment with the objectives of the Estates Strategy.

Management Action

Accepted. As noted above, the National Estates Transformation Board has recently been formed with the inaugural meeting due to take place on the 18 January 2022. This board will be a strategic level board which will meet on a quarterly basis, providing scrutiny, strategic direction, set national standards and prioritise projects ensuring that they align with the objectives of the Estates Strategy, as well as providing review and approval of the implementation plan.

Estates management intend to establish a new management level board, the CFO Estates Transformation Board / Estates Transformation Programme Board, complete with Terms of Reference which make clear the Boards' delegated responsibilities from the strategic level board.

These boards will look to monitor progress against the implementation plan i.e. stating what Estates intend to do, progress to date, highlight areas where there is a lack of progress, explaining why and what actions are being taken to rectify, supported by clear timelines and management information.

Management intend to establish these new management level boards by March 2022, where the draft implementation plan will be scrutinised, before going to National Estates Transformation Board in April 2022 for further scrutiny and approval.

Action owner: Yvonne Johnston, Estates Transformation Lead

Due date: 30 April 2022

1.2 Estates Plans for National Divisions and Functions

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.

The programme of projects currently being progressed towards implementation does include a number of projects relating to national divisions and functions, including SCD, OSD, and the Forensic Service. However, these projects have not been identified in the context of a holistic assessment of the needs of these business areas.

Risk

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.

Recommendation

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

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- Consider opportunities to align with, or impacts upon, projects already included in the draft implementation plan.

Management Action

Grade 3
(Design)

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 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.

Action owner: Yvonne Johnston, Estates Transformation Lead

Due date: 31 May 2022

1.3 Review of Local Policing Divisional Estate Plans

Estate plans for Local Policing Divisions were created in 2019, and these informed the initial selection and prioritisation of projects for inclusion in the draft Estates implementation plan. Since then, a number of significant developments have occurred which may impact the assessment of future estates needs carried out at that time, in particular:

- The organisation has developed a strategic workforce plan. This sets a direction for the future workforce requirements of the organisation and may impact upon the assessments of future capacity needs.
- A formal condition survey has been carried out across the entire estate, according to a consistent methodology. This means that, for the first time, Police Scotland is able to evaluate and compare the condition of facilities across the country, providing a clear indication as to impact of investment.
- COVID-19 has led to a transition to remote working in a number of contexts where this may not previously have been considered. This has an impact on the assessment of future floorspace and facilities requirements.
- The process for the preparation of divisional plans included an assessment of the alignment of proposals with the organisation's statutory duty to further the conservation of biodiversity. Since then, the organisation has developed a Biodiversity plan as a component of the Environmental Strategy, however it is not clear how, or if, proposals relating to biodiversity align with the plan.

Risk

There is a risk that the assessments of future estates needs which informed the identification and prioritisation of projects for inclusion in the draft implementation plan are no longer fit for purpose. This could lead to failure to identify opportunities that have arisen in this new context, resulting in failure to achieve the objectives of the Estates Strategy.

Recommendation

In conjunction with the development of estates plans for national divisions and functions (MAP 1.2), the organisation should evaluate the impact of these events and new information on the assessments carried out in the process of compiling the draft implementation plan. This exercise should at least:

- Update estimates of officer and staff numbers in the light of the Strategic Workforce Plan, and any facilities and floorspace requirements as a consequence of the adoption of mobile or remote working; and
- Confirm that assessments of condition completed by divisions are consistent with the outputs of the condition survey.

Grade 2
(Design)

Management Action

Accept in part. Management have updated the implementation plan and the prioritisation matrix with the results from the recent condition survey. Estate plans for Local Policing Divisions consist of various projects and were designed to gain an initial assessment of numbers, intent and priority. These are not relied upon to assess full project requirements, however provide an initial baseline for discussion. Prior to each project being proposed for approval and subsequently implemented, an updated assessment and detailed requirements gathering is undertaken to ensure the exercise is as up-to-date and accurate as possible at the appropriate time. As part of this assessment, Estates management will consider and evaluate any new opportunities and the impact of significant developments and new information, including the SWP, the condition survey, impacts of COVID-19 on the workplace, our national workplace design principles which include biodiversity considerations, the Environmental Strategy and the objectives of the Estates Strategy.

Action owner: Yvonne Johnston, Estates Transformation Lead

Due date: Immediate

Control Objective 2: Progress against the implementation of the estates strategy is monitored and reported on a regular basis to the Executive Team and to the Board.



Amber

2.1 Implementation Reporting

Arrangements for the monitoring of the Estates Transformation Programme Implementation plan are not yet defined. The programme considers over 300 properties across the Estates portfolio, and contains 140 projects at various stages of feasibility assessment, formal evaluation, and delivery.

While monitoring and reporting of the progress of the programme does take place through arrangements which include Project and Programme Governance groups, highlight reporting to the CMB and Change Board, and portfolio level reporting, we found that these arrangements were fragmented.

We reviewed the reporting undertaken, and found that the most substantive reporting was that prepared for the Programme Management Board and CMB, consisting of highlight reporting summarising high level milestones and RAG statuses for the programme as a whole. This primarily gives an overview of activity underway, with any issues arising in relation to particular initiatives reported by exception, however it does not enable those providing scrutiny with clear visibility of:

- the extent to which projects that are underway, or are being presented for governance approval, reflect the priorities of the programme;
- whether, and how, the projects contribute to the overall objectives of the Estates Transformation Strategy; or
- progress in terms of the measures of success articulated within the strategy.

While a full update was provided to the SPA Resources Committee in 2020, reporting to the SPA Board to date has been limited to the approval of specific business cases, or updates in relation to the progress of particular projects, as opposed to summary reporting of the progress of the strategy as a whole.

The responsibility to oversee these matters is included within the draft Terms of Reference of the Estates National Transformation Board, which is in the process of being implemented (see MAP 1.1).

Risk

There is a risk that the objectives of the Estates Strategy are not achieved, or the expected benefits are not delivered, as a consequence of a failure to monitor progress against its outcomes.

Recommendation

Once in place, the Estates National Transformation Board should develop and implement a reporting framework which enables it to scrutinise the extent to which the outcomes of the strategy are being achieved. This should include an assessment of the information that should be collated and reported to the SPA Board or its subcommittees to provide assurance that progress towards delivery of the strategy is being achieved.

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This should align with the approval of the implementation plan and the prioritisation approach as outlined at MAP 1.1.

Management Action

Grade 3
(Design)

Accepted. As noted at MAP 1.1, Estates management intend to establish a new management level board which will monitor the Estates Transformation Programme Implementation plan, with the Estates National Transformation Board providing scrutiny and strategic direction thereafter.

At the meeting scheduled for 18 January 2022, the Estates National Transformation Board will approve and implement this reporting framework which will ensure scrutiny of the implementation plan and alignment with the strategic objectives outlined in the Estates Strategy

Action owner: Yvonne Johnston, Estates Transformation Lead

Due date: 31 May 2022

Control Objective 3: There are systems in place to ensure that the Estate is maintained, including systems for the reporting and management of damage and repairs.



Amber

3.1 PPM, Rework, and Repeat Reactive Maintenance

We primarily reviewed the arrangements for the maintenance of the estate which were in place while SPA and Police Scotland contracted with Mitie for “hard” facilities management. This contract was “self-auditing”, meaning that responsibility for the collation and reporting of performance data fell to the contractor.

The Mitie contract (HFM1) covered, among other matters, PPM and Reactive Maintenance. PPM consists of regular maintenance of building elements, infrastructure, and fixtures according to a planned schedule derived from contractual performance standards and an independent technical standard for building maintenance known as SFG20. Reactive Maintenance consists of works arising from the failure or breakdown of an asset and is carried out following a report of an issue through the relevant helpdesk. The new hard facilities management contract (HFM2) is similarly structured.

PPM is carried out according to a “Forward Maintenance Plan”, which sets out all asset elements requiring maintenance, the maintenance required, and the frequency with which it is performed. For both contracts, SPA/Police Scotland retain the right to specify alternative schedules or intervals for PPM, and right of approval over these plans.

There is no formal process for the scrutiny and review of forward maintenance plans. These are prepared and made available to the organisation through an electronic Computer Aided Facilities Management (CAFM) system administered by the contractor. While facilities managers with responsibility for particular sites have awareness of the forward maintenance plans and the reactive maintenance being performed in a given location, there is no structured approach to identifying:

- Instances where the forward maintenance plan is incomplete, incorrect, requires specific amendment due to the nature of the facility, or is otherwise not fit for purpose;
- Instances of repeat reactive maintenance, where the same asset undergoes repeated cycles of failure and repair shorter than its expected maintenance frequency, suggesting that the asset should be renewed or replaced as opposed to repaired; or
- Trends in volumes of reactive repairs. Increases in the proportion of work conducted reactively may indicate broader issues, such as PPM schedules not being fit for purpose, or aging components of the estate exhibiting premature failure.

Risk

There is a risk the arrangements for PPM are not fit for purpose, as potential deficiencies in maintenance schedules or assets themselves are not recognised, leading to unexpected failures in facilities and infrastructure, increased costs, and impacts on service delivery.

Recommendation

The organisation should identify an approach to gaining assurance over the effectiveness of planned preventative maintenance procedures. This may take the form of a review and approval process over PPM schedules to ensure that they are fit for purpose, or monitoring of outcomes to identify developing issues.

Common approaches to monitoring this include implementing reporting of KPIs and trends for:

- Volume of deferred maintenance: the volume of planned maintenance work that is not carried out according to its planned timing.
- Volume and proportion of reactive works. Reactive maintenance is generally more costly than planned maintenance, and increases can be an indication of deficiencies in maintenance schedules.
- Volumes and trends of reactive repairs broken down by facility, site, or geographical area. This allows for a degree of benchmarking between similar facilities, and the investigation of higher than expected frequency of breakdown and failure.

The implementation of monitoring arrangements may be contingent upon the resolution of MAP 3.2 below.

Management Action

Grade 3
(Design)

Accepted. There are extensive KPIs within the contract with Atalian Servest which relate to volume of deferred maintenance, volume and proportion of reactive works as well as volumes of reactive repairs broken down by facility, site, or geographical area allowing for trends to be identified. Estates management intent to implement these KPIs, supported my appropriate management information, by the end of the contract stabilisation period. The monitoring of management information is linked to the ability of the Atalian Servest system (see MAP 3.2).

Estates management will be working closely with Atalian Servest to influence the management information provided to ensure it is fit for purpose, aligned to the contract and to provide the comfort that we are delivering the correct service level to local and national policing divisions.

Action owner: Caroline Davidson, National Facilities Management Lead

Due date: 30 June 2022

3.2 Access to Maintenance Data

Both the HFM1 and HFM2 contracts place the onus on the contractor to maintain an asset database using a Computer Aided Facilities Management (CAFM) system. In addition to this, contractor systems hold the PPM schedule, and logs of jobs reported and completed.

Under the Mitie contract, though the contractor provides regular reporting according to the terms of the contract, in some areas the ability of the organisation to extract and make use of data held by the contractor is limited to the use of the reporting tools provided by the contractor. We understand that this has been a longstanding issue in relation to the HFM1 contract.

We have observed that the HFM2 contract includes a more detailed specification of the CAFM data to be made available, however arrangements to access this data have not yet been implemented in practice.

Risk

There is a risk that the ability of the organisation to manage its facilities and identify developing issues is inhibited by limitations on access to data held by the facilities management contractor, leading to failure to identify instances where maintenance arrangements are ineffective, increased costs, and impacts upon service delivery.

Recommendation

SPA and Police Scotland should define their information needs in accordance with MAP 3.1, and engage with the hard FM contractor to put in place arrangements for that data to be provided with the required form and frequency.

Management Action

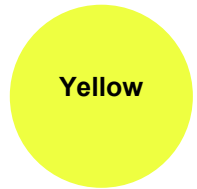
Grade 2
(Operation)

Accepted. As noted above at MAP 3.1, the monitoring of management information is linked to the ability of the Atalian Servest system. Estates management will be working closely with Atalian Servest to define the our information needs in accordance with MAP 3.1, and engage with the Atalian Servest to put in place arrangements for that data to be provided with the required form and frequency.

Action owner: Caroline Davidson, National Facilities Management Lead

Due date: 30 June 2022

Control Objective 4: Suitable arrangements are in place to monitor and manage the performance of the organisation's facilities management contract, including consideration of service back to the SPA and Forensic Service



4.1 KPI Reporting

We reviewed the KPIs defined in the facilities management contracts for Mitie, Sodexo, and Churchill, along with the associated SLAs. We examined reporting prepared by the contractors and compiled internally for consistency with the contractual KPIs.

We identified that, for the HFM1 (Mitie) contract, KPIs had been included in the contract which were not reported against. Specifically:

- Social, Economic, and Environmental Measures;
- KPIs relating to contract management matters such as invoicing accuracy, or timeliness of subcontractor payment; and
- Business continuity KPIs which relate to the failure of specific assets or sites

A number of these KPIs are present in the HFM1 contract, but not defined sufficiently precisely to be measurable. We have reviewed the proposed KPIs for the HFM2 contract, and noted that fewer KPIs have been included, but that these are defined more specifically.

Risk

There is a risk that underperformance by the contractor in certain areas is not identified and addressed, leading to a failure to obtain best value.

Recommendation

The organisation should review reporting provided by the contractor under the new HFM2 contract and confirm all contractual KPIs are included in reports provided by the contractor.

Management Action

Grade 2
(Operation)

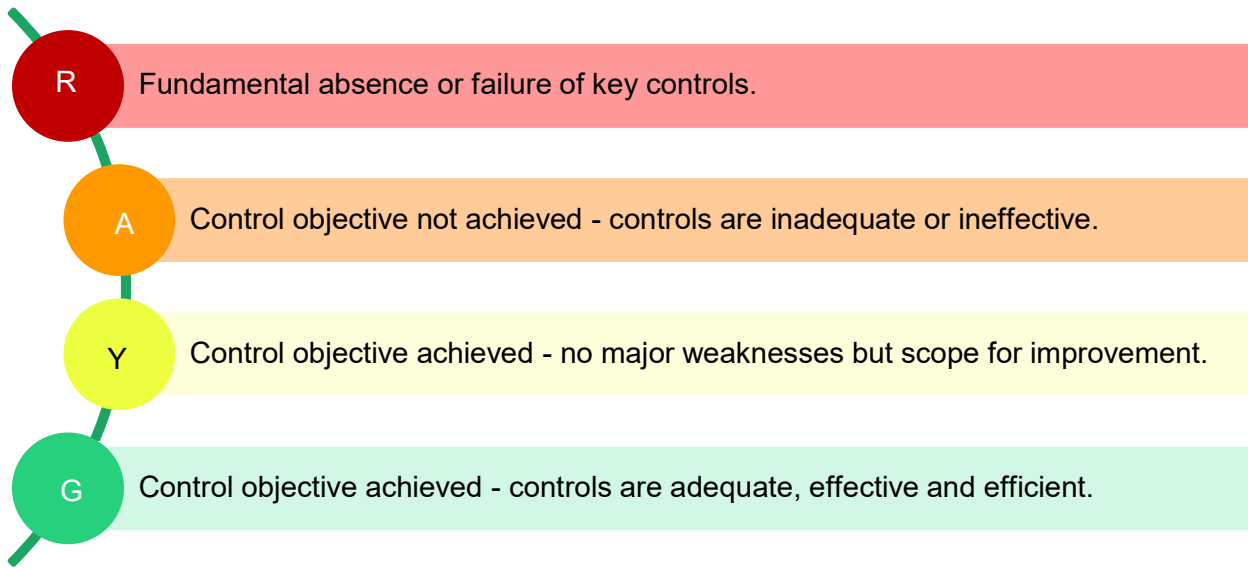
Accepted. As noted above at MAP 3.1, there are extensive KPIs detailed within the contract with Atalian Servest. Estates management will work closely with Atalian Servest to ensure contractual KPIs are included in the management information received, allowing for underperformance to be identified and addressed.

Action owner: Caroline Davidson, National Facilities Management Lead

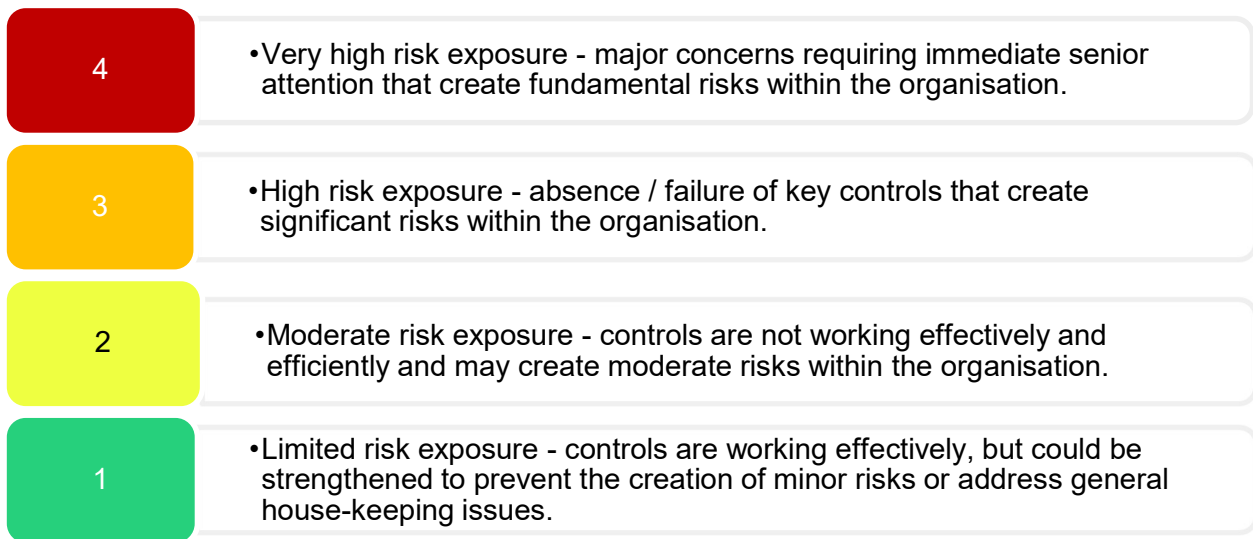
Due date: 30 June 2022

Appendix A – Definitions

Control assessments



Management action grades



Appendix B – Summary of management actions

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.1	<p>Estates Transformation Governance Structure</p> <p>The organisation should identify or implement a governance body, such as The National Estates Transformation Board, with a remit to approve and oversee the implementation plan underpinning the Estates Strategy. This group should:</p> <ul style="list-style-type: none"> • Scrutinise and approve the approach to the identification, prioritisation, and selection of transformation projects; • Scrutinise and approve the draft implementation plan; and • On an ongoing basis, review Estates transformation projects for consistency and alignment with the objectives of the Estates Strategy. 	<p>Accepted. As noted above, the National Estates Transformation Board has recently been formed with the inaugural meeting due to take place on the 18 January 2022. This board will be a strategic level board which will meet on a quarterly basis, providing scrutiny, strategic direction, set national standards and prioritise projects ensuring that they align with the objectives of the Estates Strategy, as well as providing review and approval of the implementation plan.</p> <p>Estates management intend to establish a new management level board, the CFO Estates Transformation Board / Estates Transformation Programme Board, complete with Terms of Reference which make clear the Boards' delegated responsibilities from the strategic level board.</p> <p>These boards will look to monitor progress against the implementation plan i.e. stating what Estates intend to do, progress to date, highlight areas</p>	3	Yvonne Johnston, Estates Transformation Lead	30 April 22

		<p>where there is a lack of progress, explaining why and what actions are being taken to rectify, supported by clear timelines and management information.</p> <p>Management intend to establish these new management level boards by March 2022, where the draft implementation plan will be scrutinised, before going to National Estates Transformation Board in April 2022 for further scrutiny and approval.</p>			
<p>1.2</p>	<p>Estates Plans for National Divisions and Functions</p> <p>Police Scotland should prepare estates plans for national divisions and functions, similar in scope to those prepared for local policing divisions. This should include:</p> <ul style="list-style-type: none"> • 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 	<p>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 Transformation team for each of the national divisions who meet on a monthly basis to help build estates</p>	<p>3</p>	<p>Yvonne Johnston, Estates Transformation Lead</p>	<p>31 May 22</p>

the outcomes of the condition survey and Strategic Workforce Plan; and

- Consider opportunities to align with, or impacts upon, projects already included in the draft implementation plan.

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.

1.3

Review of Local Policing Divisional Estate Plans

In conjunction with the development of estates plans for national divisions and functions (MAP 1.2), the organisation should evaluate the impact of these events and new information on the assessments carried out in the process of

Accept in part. Management have updated the implementation plan and the prioritisation matrix with the results from the recent condition survey. Estate plans for Local Policing Divisions consist of various projects and were designed to gain an initial assessment of numbers, intent and priority. These are not relied upon to assess full project

2

Yvonne Johnston,
Estates
Transformation
Lead

Immediate

compiling the draft implementation plan. This exercise should at least:

- Update estimates of officer and staff numbers in the light of the Strategic Workforce Plan, and any facilities and floorspace requirements as a consequence of the adoption of mobile or remote working; and
- Confirm that assessments of condition completed by divisions are consistent with the outputs of the condition survey.

requirements, however provide an initial baseline for discussion. Prior to each project being proposed for approval and subsequently implemented, an updated assessment and detailed requirements gathering is undertaken to ensure the exercise is as up-to-date and accurate as possible at the appropriate time. As part of this assessment, Estates management will consider and evaluate any new opportunities and the impact of significant developments and new information, including the SWP, the condition survey, impacts of COVID-19 on the workplace, our national workplace design principles which include biodiversity considerations, the Environmental Strategy and the objectives of the Estates Strategy

2.1

Implementation Reporting

Once in place, the Estates National Transformation Board should develop and implement a reporting framework which enables it to scrutinise the extent to which the outcomes of the strategy are being achieved. This should include an assessment of the information that should be collated and reported to the SPA Board or its subcommittees to provide

Accepted. As noted at MAP 1.1, Estates management intend to establish a new management level board which will monitor the Estates Transformation Programme Implementation plan, with the Estates National Transformation Board providing scrutiny and strategic direction thereafter.

3

Yvonne Johnston,
Estates
Transformation
Lead

31 May 22

assurance that progress towards delivery of the strategy is being achieved.

This should align with the approval of the implementation plan and the prioritisation approach as outlined at MAP 1.1.

At the meeting scheduled for 18 January 2022, the Estates National Transformation Board will approve and implement this reporting framework which will ensure scrutiny of the implementation plan and alignment with the strategic objectives outlined in the Estates Strategy

3.1

PPM, Rework, and Repeat Reactive Maintenance

The organisation should identify an approach to gaining assurance over the effectiveness of planned preventative maintenance procedures. This may take the form of a review and approval process over PPM schedules to ensure that they are fit for purpose, or monitoring of outcomes to identify developing issues.

Common approaches to monitoring this include implementing reporting of KPIs and trends for:

- Volume of deferred maintenance: the volume of planned maintenance work that is not carried out according to its planned timing.

Accepted. There are extensive KPIs within the contract with Atalian Servest which relate to volume of deferred maintenance, volume and proportion of reactive works as well as volumes of reactive repairs broken down by facility, site, or geographical area allowing for trends to be identified. Estates management intent to implement these KPIs, supported my appropriate management information, by the end of the contract stabilisation period. The monitoring of management information is linked to the ability of the Atalian Servest system (see MAP 3.2).

Estates management will be working closely with Atalian Servest to influence the management information provided to ensure it is fit for purpose, aligned to the contract and to provide the comfort that we are delivering the correct

3

Caroline Davidson,
National Facilities
Management Lead

30 June 22

<ul style="list-style-type: none"> • Volume and proportion of reactive works. Reactive maintenance is generally more costly than planned maintenance, and increases can be an indication of deficiencies in maintenance schedules. • Volumes and trends of reactive repairs broken down by facility, site, or geographical area. This allows for a degree of benchmarking between similar facilities, and the investigation of higher than expected frequency of breakdown and failure. <p>The implementation of monitoring arrangements may be contingent upon the resolution of MAP 3.2 below.</p>	<p>service level to local and national policing divisions.</p>			
<p>3.2 Access to Maintenance Data</p> <p>SPA and Police Scotland should define their information needs in accordance with MAP 3.1, and engage with the hard FM contractor to put in place arrangements for that data to be provided with the required form and frequency.</p>	<p>Accepted. As noted above at MAP 3.1, the monitoring of management information is linked to the ability of the Atalian Servest system. Estates management will be working closely with Atalian Servest to define the our information needs in accordance with MAP 3.1, and engage with the Atalian Servest to put in place arrangements</p>	<p>2</p>	<p>Caroline Davidson, National Facilities Management Lead</p>	<p>30 June 22</p>

		for that data to be provided with the required form and frequency.			
4.1	KPI Reporting The organisation should review reporting provided by the contractor under the new HFM2 contract and confirm all contractual KPIs are included in reports provided by the contractor.	Accepted. As noted above at MAP 3.1, there are extensive KPIs detailed within the contract with Atalian Servest. Estates management will work closely with Atalian Servest to ensure contractual KPIs are included in the management information received, allowing for underperformance to be identified and addressed.	2	Caroline Davidson, National Facilities Management Lead	30 June 22

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Scottish Police Authority

Internal Audit Report 2021/22

Data Quality and Integrity

September 2021



Scottish Police Authority

Internal Audit Report 2021/22

Data Quality and Integrity

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Audit Sponsor	Key Contacts	Audit team
<i>Alan Speirs, Assistant Chief Constable Professionalism and Assurance</i>	<i>Denis Hamill, Chief Data Officer</i>	<i>Paul Kelly, IT Audit Director</i>
		<i>Mitchell Collins, Internal Audit Manager</i>
		<i>Mary Fitton, Internal Auditor</i>
		<i>Laura O'Donnell, Internal Auditor</i>

Executive Summary

Conclusion

Following recommendations made in our previous Benefits Realisation, Demand and Productivity, and Performance Management audits, Police Scotland have made significant progress in maturing their data governance and management framework.

Progress has been made in establishing a Data Ethics Framework, and data ethics triage questions have been piloted within the project management methodology. These questions aim to identify and manage projects with data ethics concerns and are proposed to sit within the upcoming project management stage-gate process, currently in draft.

Whilst Police Scotland has carried out work to embed data ethics into project management methodology, further work is needed to embed data quality as a key consideration within the project management methodology. This will ensure new projects or programmes align with data standards and data quality policies.

Further data quality and management improvements are due to be made through the implementation of the Data Drives Digital programme. However, as yet, a clear roadmap is still to be developed to set out how and when this will be achieved.

Background and scope

Data and the quality of data is increasingly relied upon by Police Scotland to make operational and strategic decisions. It has a direct impact on the organisation's ability to meet operational demands, to keep the public and officers safe and to achieve business outcomes.

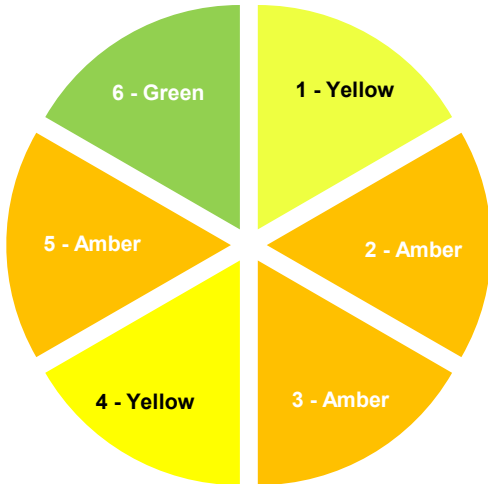
Data is held and entered across more than 700 systems. The organisation is committed to being more data centric through the Data Drives Digital programme. This means developing a data rather than systems view on what data Police Scotland holds and what data is critical in achieving key processes and objectives.

Police Scotland has had dedicated data quality processes within the National Systems Support team for a number of years. There are now dedicated resources and teams to improve the understanding of Police Scotland's data and its impact on operations across the organisation.

The organisation is in the early phases of performing this analysis and obtaining this understanding and are running a number of data governance pilot projects to understand the current data quality risks.

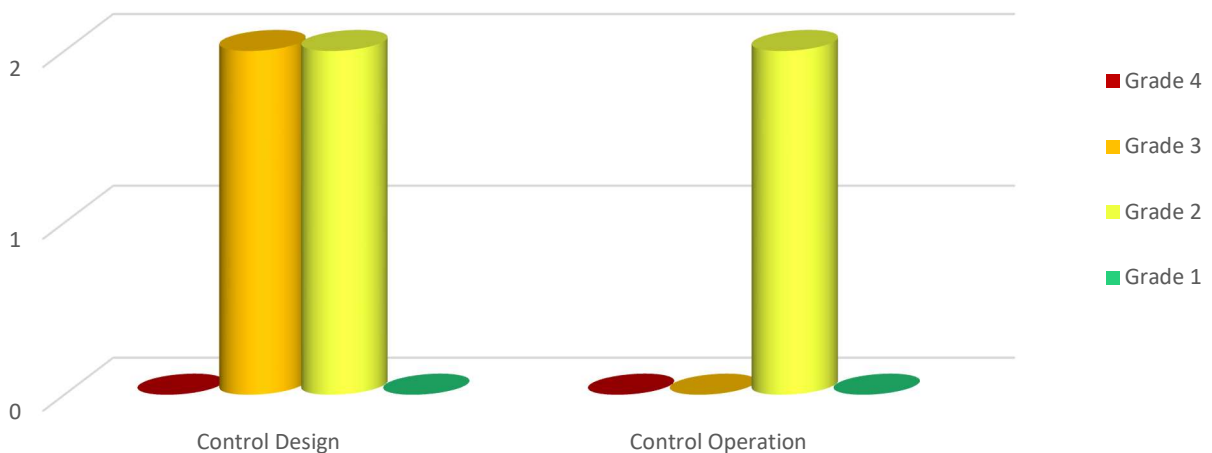
We have reviewed the effectiveness of processes in place to improve data quality and management within Police Scotland. This included a review of the future state of data quality and reporting, the Data Drives Digital programme, the strategic view of data quality and the data design.

Control assessment



- 1. There are effective governance arrangements to manage and oversee data quality, including project governance, and these remain suitable following the Data Drives Digital implementation.
- 2. The Data Drives Digital project's strategic roadmap to improve data quality is robust and will support the Data Office to deliver improvements in data quality in both the medium and long-term.
- 3. The Data Drives Digital project's strategic roadmap also outlines the plans for improvements to data quality supporting the accuracy and reliability of management reporting.
- 4. Organisational-wide data standards have been designed and implemented to ensure that there are minimum standards for data across Police Scotland's systems.
- 5. To support data design in future, processes, controls and key data artefacts exist, within project management methodology, to confirm that data quality is considered when a project impacts a critical data element, i.e. migration, analytic or new system.
- 6. To demonstrate a commitment to improving data quality, specific data quality management actions identified within the Benefits Realisation, Demand and Productivity, and Performance Management internal audits have been completed on a timely basis.

Improvement actions by type and priority



Six improvement actions have been identified from this review, four of which relate to the design of controls and two to the operation of controls. See Appendix A for definitions of colour coding.

Key findings

Good practice

We have gained assurance that Police Scotland's procedures reflect good practice in a number of areas:

- Police Scotland has demonstrated a commitment to improve data quality within the organisation and progress has been made to follow up on data quality-related actions from previous audits. Police Scotland has also made progress in creating an Enterprise Data Risk Register and a Data Standards Catalogue following actions in the Performance Management review.
- A data governance framework has been established, which comprises of Data Owners, Data Owner Groups, a Data Standards Council, Data Stewards, the Chief Data Office and a Data Governance Board. The Data Governance Board meets regularly.
- A Data Standards Council has also been established and work has been done to implement data standards within the Core Operating Systems (COS) programme.

Areas for improvement

We have identified a number of areas for improvement which, if addressed, would strengthen SPA and Police Scotland's control framework. These include:

- Reviewing and updating the created Data Policies, including the Data Policy, Data Quality Policy and Data Standards Policy to ensure they remain up-to-date and relevant, particularly in the context of the ongoing Data Drives Digital project.
- Consolidating the two versions of the Data Governance Board's Terms of Reference and agreeing on a regular review schedule to ensure the changing Data Owners are accurately recorded.
- Communicating the roles and responsibilities of the Data Owners throughout the organisation, in order to increase awareness of the data ownership model and ensuring that Data Owners are aware of their responsibility to inform the Data Office should they leave their role.
- Developing a roadmap for the projects within the Data Drives Digital which details estimated timescales, capabilities, gaps and priorities, and updating this roadmap as progress is made.
- Ensuring the Data Standards Catalogue is readily accessible to Police Scotland staff by placing it on the staff intranet and communicating this throughout the organisation.
- A formal process is incorporated into the new and upcoming project management methodology to ensure data quality and standard checks are put in place to identify and manage projects that impact a critical data element, and a formal escalation route is developed should data issues arise during project planning or implementation with the Data Office.

Impact on risk register

This review is relevant to a number of risks on the Risk Register:

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- SRR022 – Data Management - If Police Scotland does not have in place a holistic, enterprise-wide approach to data collection, classification, use and management there is a risk we will not comply with relevant legislation; our information will not meet data quality principles; and we will be unable to maximise the use of our data assets to support our strategic policing objectives
- SR009 - Digital, Data & ICT - If Police Scotland do not receive adequate investment and commitment to a clear vision, strategy and support for their ICT, Digital and Data capabilities, there is a risk that delivery of the 'Serving A Changing Scotland' Strategy is not enabled by technology and SPA's capabilities are not stabilised and improved, resulting in an inability to maximise opportunities and achieve the benefits.
- ORR058 - Data Quality - Collection, Collation and Reporting of Police Information - Due to the identification of some data quality issues, there is a risk that information does not meet data quality principles or Police Scotland fails to provide data, resulting in an adverse impact on public confidence.

We have identified a number of areas for improvement which, when implemented, will improve Police Scotland's ability to effectively govern and manage data quality. This will enhance the organisation's ability to deliver data quality improvements and thus help it to adhere to a high standard of data quality and integrity.

Acknowledgements

We would like to thank all staff consulted during this review for their assistance and co-operation.

Management Action Plan

Control Objective 1: There are effective governance arrangements to manage and oversee data quality, including project governance, and these remain suitable following the Data Drives Digital implementation.



Yellow

1.1 Updates and reviews of Data Policies

Following our previous Demand and Productivity review, Police Scotland has created an organisation-wide Data Policy, as well as a Data Standards Policy and a Data Quality Policy. The overarching Data Policy includes statements about Police Scotland's data obligations and goals. At the time of our review, the Data Policy, Data Standards Policy and Data Quality Policy were in draft and had not been formally approved.

Due to changes in the data governance and data management arrangements within Police Scotland, the policies do not accurately reflect the current arrangements. For example, the Data Standards Policy does not make reference to the Data Standards Council, the main governance body responsible for the promotion and delivery of the organisation's data standards, or the Data Standards Catalogue, the main documentation of the data standards. The Data Quality Policy references Strategic, Tactical and Operational Data Owners. However, we have been informed that not all these different types of Data Owners have so far been assigned.

Furthermore, the Data Policy also states that it is underpinned by the principles and actions in the following policies:

- Data ownership and governance,
- Data Standards,
- Data Quality,
- Data Assets,
- Privacy and Ethics and
- Availability and Access of data.

However, the Data ownership and governance, Privacy and Ethics, Availability and Access of data and Data Assets policies have not been created. We acknowledge that there has been delays in establishing the Chief Data Office Target Operating Model (CDO TOM), which may have impacted progress in developing these policies.

Risk

There is a risk that the Data Policy, Data Standards Policy and Data Quality Policy contain outdated information and do not reflect the current data landscape at Police Scotland, hindering the organisation's ability to maintain effective data governance, data quality, and data standards.

Recommendation

We understand that the Data, Data Standards and Data Quality policies have been agreed at the Data Governance Board and are in the process of going through internal policy governance. Once these policies are

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approved, we recommend that the Data Policy, Data Standards Policy and Data Quality Policy are assigned a review date to ensure these policies remain up to date.

We recommend work is carried out to assign the various types of data owners, or to create the policies listed in the overarching Data Policy. If it is decided these data owners or policies are no longer relevant, we recommend the Data and Data Quality policies are reviewed and updated to reflect the current data governance landscape within Police Scotland. We also recommend the Data Standards Policy is updated to include reference to the Data Standards Council and the Data Standards Catalogue.

Going forward, a timescale should be agreed for how often these policies should be reviewed in the future, ideally at least annually. An internal governance group should have responsibility for ensuring that policies are subject to regular review and update.

Following the implementation of each Data Drives Digital project, a review of these policies should take place to ensure they remain relevant.

Management Action

Grade 2
(Design)

Management accepts the recommendation

- A review date will be assigned to the Data Policy (overarching document and detailed sub-documents) to ensure policies are reviewed/amended where appropriate over time.
- Data owners will be catalogued, maintained and published for all data domains.
- Assessment of the need for more detailed data policies will become a BAU planning activity and any additions/amendments will be part of the wider review process of the Data Policy, or earlier if needed.
- The Data Standards Policy will be amended to reference the Data Standards Council and Data Catalogue.

Action owner: Clare Hussain

Due date: 30/06/2022

1.2 Data Governance Board's Terms of Reference

A data governance structure has been established which comprises of Data Owners, Data Owner Groups, a Data Standards Council, Data Stewards, the Chief Data Office and a Data Governance Board. The Data Governance Board comprises of Data Owners and members of the Chief Data Office, and is responsible for strategic direction, approval of policies and oversight of data issues and risks.

We were provided with two versions of the Data Governance Board Terms of Reference (ToR), both of which are labelled version one and were approved on 12 May 2020. These two versions list different members of the board, and there is a lack of clarity around which is the correct version of the ToR. Furthermore, while we understand the ToR has been reviewed since its creation, a regular review cycle has not been specified to reflect changes to Data Owners.

Both versions of the ToR state that the Data Governance Board should meet at least quarterly. Our review found that this requirement was met, with four meetings occurring in 2020 and, at the time of our review, two had occurred in 2021.

Risk

There is a risk that members of the Data Governance Board are unaware of their responsibilities with respect to the board, as a consequence of inconsistencies in membership due to multiple ToR versions, or lack of regular reviewing of the ToR to capture changes to Data Owners.

Recommendation

We recommend a review of the Data Governance Board's ToR occurs in order to consolidate the two versions and ensure the ToR reflect the current Data Owners. Given how often Data Owners change in their role, we recommend the ToR is reviewed frequently enough to identify these changes, or these roles are generified to specify job titles rather than the individuals themselves.

Management Action

Grade 2
(Operation)

Management accepts the recommendation:

- The TOR for the Data Governance Board will be refreshed to ensure a single source exists.
- The TOR will be amended to reflect the job titles (rather than names) for each attendee.
- A review date for the TOR is currently annual. Any gaps in Data Owners will be managed as a BAU activity.
- Data Owners will be catalogued, maintained and published.

Action owner: Clare Hussain

Due date: 30/06/2022

1.3 Roles and Responsibilities of Data Owners

Previously, Police Scotland's data governance structure was based on Asset Owners, who were overall responsible for data within specific systems. Recently, Police Scotland has included a further element to this with creation of Data Owners, in addition to Asset Owners. These Data Owners, who are either Strategic, Operational or Tactical Owners, are each responsible for a data domain.

The Strategic Data Owners, who are typically Assistant Chief Constable or corporate Director-level, are accountable for ensuring the data in their domain is fit for purpose, identifying data quality issues and approving data standards. These Data Owners are supported by the Data Stewards who sit within the Data Office and act as data experts, assisting with the operational side of the data domain.

The majority of Data Owners have now been assigned, with the exception of the Nominal and Biometrics data domains. Progress has also been made to set up Data Owner groups, who sit under the Data Owners, for Criminal Justice, HR and Crime data domains.

Due to the nature of Police Scotland's operation, assigned Data Owners frequently change roles. This means that there is a high turnover of Data Owners, resulting the Chief Data Office spending significant time training and informing new Data Owners of their responsibilities and relevant developments within their data domain. Further, we were informed that the Chief Data Office is not always notified of a Data Owner changing role meaning a new Data Owner cannot always be assigned promptly.

There is also not a centralised, complete list of the Strategic, Operational and Tactical Data Owners and Data Stewards, which has been communicated within the organisation. This adds to the lack of awareness of the role within the organisation.

Risk

Due to the nature of changing Data Owners, there is a risk that new Data Owners coming into a role may not be fully aware of their responsibilities, understand the relevance of their role or have a low degree of data literacy. As the data governance process is relatively new and is in the process of being embedded within the organisation, the lack of clarity and awareness of Data Owners and data quality within the organisation means there is a risk that new Data Owners are not aware of what is expected of them.

Furthermore, there is a risk that if Data Owners leave their role without notifying the Data Office, the absence of a Data Owner leads to data quality issues in that data domain being overlooked. There is also a risk that without a complete, accessible list of Data Owners and Stewards, data quality or data standard issues are not escalated to the correct Data Owner or Steward and are thus missed.

Recommendation

We understand that overall data literacy may be improved by the upcoming NPCC Data Office's aim to improve data literacy across the police, and in turn may increase the understanding of the Data Owner model.

However, we recommend that the current Data Owners, including Strategic, Operational and Tactical where applicable, and Data Stewards are documented for each domain. These Data Owners, as well as their responsibilities and scope should be communicated throughout the organisation to increase awareness of the roles of the Data Owners.

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We recommend that sufficient training is provided to new Data Owners to ensure they are aware of both their roles and responsibilities and that they have a good background understanding of data and data quality before they are in place. This could be built into the current asset owner induction training which is currently in place, with a focus on the differences between the Asset Owner and Data Owner roles.

We also recommend that Data Owners are informed of their responsibility to make the Data Office aware if they are leaving their role. We recommend these responsibilities are included within job specifications for Data Owners coming into the role.

Management Action

Grade 2
(Operation)

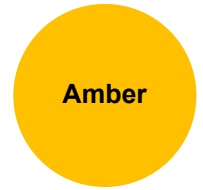
Management accepts the recommendation:

- All Data Owners, including Strategic, Operational and Tactical where applicable, and Data Stewards will be catalogued, maintained and published for each data domain. This will include responsibility and scope of each role.
- Existing training materials for Data Owners and Information Asset Owners will be consolidated and any new induction training will be built into the monitoring of movement of various roles. This will include a clear delineation of the role of a Data Owner as opposed to the role of an Information Asset Owner.
- Existing Data Owners will be informed of their responsibility to liaise with the Chief Data Office if they are leaving their role.

Action owner: Clare Hussain & Alice Stewart

Due date: 30/06/2022

Control Objective 2: The Data Drives Digital project's strategic roadmap to improve data quality is robust and will support the Data Office to deliver improvements in data quality in both the medium and long-term.



Control Objective 3: The Data Drives Digital project's strategic roadmap also outlines the plans for improvements to data quality supporting the accuracy and reliability of management reporting.

2.1 Lack of Timelines in Strategic Roadmap for Data Drives Digital

The Data Drives Digital (DDD) programme seeks to ensure that Police Scotland's data is properly captured, managed, protected and accessible, and aims to create "easy access to a single view of trusted, linked data" (Data Drives Digital Executive Summary Slides). There are five business cases under this programme:

- Chief Data Office Target Operating Model (TOM),
- Master Data Management (MDM),
- Force Wide Analytics (FWA) Platform,
- GDPR compliance (Structured and Unstructured Data)
- Core Operating Systems (COS) Data Migration.

The full business cases for the DDD projects detail how these projects improve data management within the organisation and thus data quality. In particular the MDM project details plans to create a master record, where only the best quality data is kept, and a data quality firewall, where data is cleaned and standardised.

A high-level roadmap has been created which details the systems feeding into the MDM and FWA projects, splitting these systems between three phases. However, this roadmap does not include estimated delivery timelines or timeframes, capabilities, gaps or priorities to be addressed. This roadmap also does not detail the current progress of each project, for example, the progress made in the FWA project to procure and sign a contract with a supplier.

Risk

There is a risk that without a comprehensive roadmap to delivering the Data Drives Digital project, the benefits to data quality and management within the organisation are not provided due to a lack of progress in delivering the project.

Recommendation

As planned, we recommend that a roadmap is developed and agreed which sets out the plan for implementing each DDD project. This should include estimated timescales, key milestones, capabilities, gaps and priorities to be addressed. The roadmap should also be aligned to financial plans, the transformation programme and, where relevant, delivery plans of related strategies. We recommend this roadmap is kept updated as the projects are underway, to track progress.

Management Action

Management accepts this recommendation

- A detailed programme and project plan/roadmap will become one of the standard artefacts of the Data Drives Digital programme. Given the programme is in an early stage that detailed baseline plan/roadmap is not yet available
- The Data Drives Digital will produce a roadmap is created for the programme outlining key milestones, activities, etc. This will be maintained through the duration of the programme.

Action owner: Paul Crangle

Due date: 31/03/2022

Control Objective 4: Organisational-wide data standards have been designed and implemented to ensure that there are minimum standards for data across Police Scotland's systems.



4.1 Availability of the Data Standards Catalogue

Following our previous Performance Management review, Police Scotland has created a data catalogue which details a unique reference, subject area, data domain, data class and definition for each data element. There is also information on data specifications and project scope for each element. At the time of this review, standards had been created for nominal and crime data.

Through regular meetings of the Data Standards Council, the council have implemented these data standards in the Core Operating Systems (COS) programme. The council is now working to implement these standards in the Master Data Management (MDM) system next.

However, the Data Standards Catalogue is not readily available for those who may need to consider data standards, such as operational staff inputting data or project management staff, to consult. Currently, staff must request a copy of this catalogue from the Data Governance Lead.

Risk

There is a risk that if the Data Standards Catalogue is not readily available to staff, there is a lack of overall awareness of data standards and the standards are not considered in new projects/systems.

Recommendation

We recommend that the Data Standards Catalogue is made available to all staff on the intranet. We also recommend certain staff, such as those involved in project management or operational staff, are sent targeted internal communications around data standards in order to increase awareness.

Management Action

Grade 2
(Operational)

Management accepts the recommendation:

- The Data Catalogue will be published and made available to all staff on the intranet.
- Key project and operational staff will receive targeted communications around the purpose of Data Standards to ensure high levels of visibility, understanding, and awareness.

Action owner: Calum Dundas

Due date: 31/03/2022

Control Objective 5: To support data design in future, processes, controls and key data artefacts exist, within the project management methodology, to confirm that data quality is considered when a project impacts a critical data element, such as data migration, analytics projects or new system implementations.

Amber

5.1 Lack of Formal Data Quality Process in Project Management Methodology

Within Police Scotland's project management methodology, there are various templates for projects documents such as business justification cases, initial business cases, full business cases and project management plans. However, within these templates, there are no processes to determine whether the project may impact on data quality or data standards within the organisation or considerations on whether a project may impact a critical data element.

The Data Office manages the Data Protection Impact Assessment (DPIAs) process and therefore, has visibility of these throughout their lifecycle. However, out with of DPIAs, there is no formalised communication or escalation route within the current project management methodology for consulting with the Chief Data Office or the relevant Data Owner or data Council/Board should data implications arise in the planning or implementation stages of a project. This is currently only being done on an ad-hoc basis.

In our sample of four projects/programmes, an impact on data was identified in each of these samples. However, the approach taken to handle this impact varied. For the Case Management System project, a Data Quality and Assurance Manager was assigned. However, this individual does not sit within the Data Office.

Within the Core Operating Systems (COS) programme, which involves a large data migration, the Data Office was identified as a key stakeholder and regular consultation occurred between the programme staff and the Data Office. This has been facilitated through regular monthly meetings between the two as well as COS representation at the Data Governance Board.

Within the rest of our sampled projects/programmes, ad-hoc consultation with the Data Office did occur but could not be evidenced due to the informal nature.

Risk

Without any formal data quality/standards checks in place, there is a risk that a project proceed that may negatively impact on the quality of a data domain.

Recommendation

We recommend that the upcoming proposed changes to project management methodology accounts for data considerations within projects and formalises consultation with the Chief Data Office as well as wider data governance bodies and groups where appropriate.

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In the planning stages of a project, we recommend checks are put in place in project management templates to ensure that data standards and data quality is considered e.g. stage date/milestone requirements. Any project that impacts a critical data element, for instance a data migration, analytics projects, new system implementation or changes to a current system, should be identified. The Chief Data Office and wider data management governance groups and bodies should be notified and consulted about the project, as appropriate.

In the event any data quality or data standard implications arise, these should be escalated to the relevant Data Owner and the Data Governance Board or Data Standards Council. We are aware of an upcoming project management stage gate framework, and we recommend these checks are also incorporated into this process.

In the implementation stage of the project, we recommend a formal escalation process is developed to ensure any data quality/data standards issues that arise during implementation are escalated appropriately.

We recommend the above checks and processes for embedding data quality in project and programme methodology are developed through collaboration and regular discussions between the Project Management Office and the Chief Data Office.

Management Action

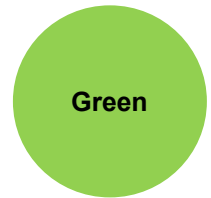
Grade 3
(Design)

Management accepts the recommendation

- The Chief Data Office will work with the Change Function to establish a clear engagement/governance route for any project that has a dependency on data.
- Data considerations will be embedded into the standard project artefacts to enable consistent alignment with the Force Data Strategy and associated data principles and data policies. This will include identification of data scope, particularly in terms of critical data elements, and the identification of data quality requirements, including adherence to data standards, identification of data migration or data analytics requirements, via standard project artefacts/templates.
- The Chief Data Office and wider data management governance groups and bodies should be notified and consulted about the project, as appropriate. Escalations of data issues within project will be escalated via the existing Data Governance Framework, where appropriate, e.g. escalation to the relevant Data Owner, Data Standards Council or the Data Governance Board or Data Standards Council. This will be formally embedded into the Change Function stage gate framework. Management accepts the recommendation.

Action owner: Denis Hamill & Kerri MacIver (Head of Portfolio Management) **Due date:** 30/09/2022

Control Objective 6: To demonstrate a commitment to improving data quality, specific data quality management actions identified within the Benefits Realisation, Demand and Productivity, and Performance Management internal audits have been completed on a timely basis.

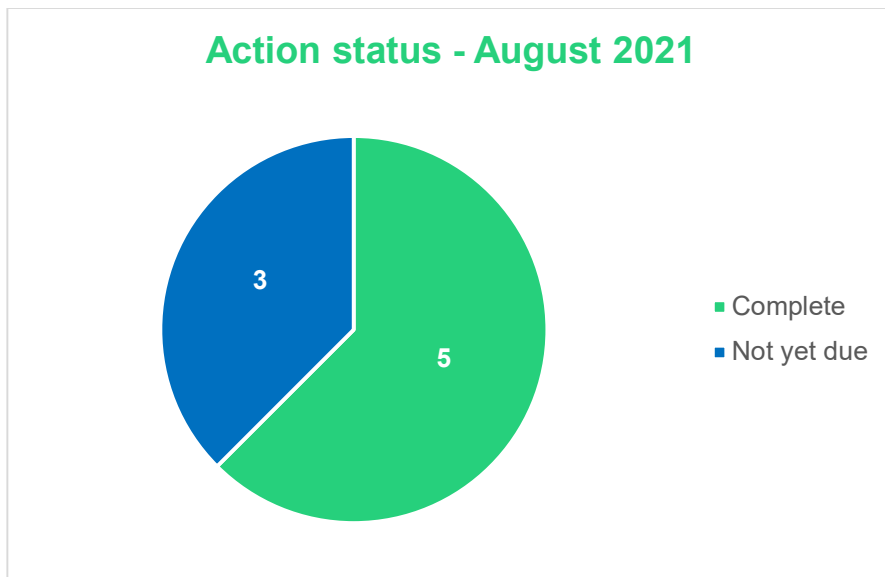


No Weaknesses Identified

We have reviewed the data quality-related actions in the Benefits Realisation, Demand and Productivity, and Performance Management audits and found Police Scotland have made sufficient progress towards these recommendations, with no actions currently outstanding. Details of progress made against each recommendation within these audits are set out in Appendix 2.

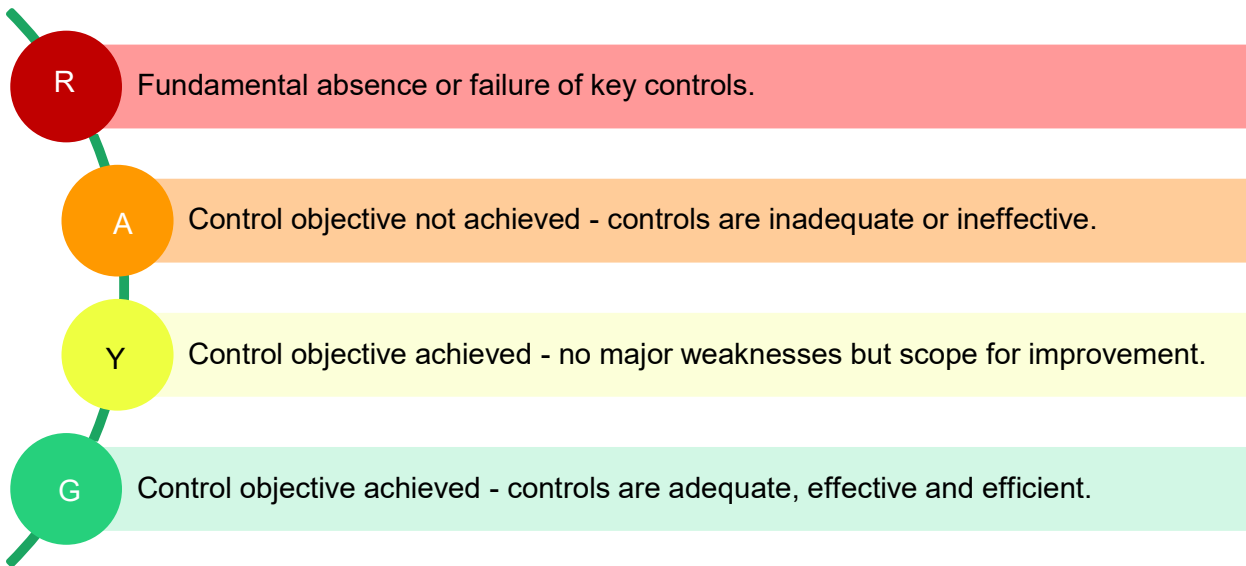
In particular, following a recommendation in the Performance Management review, the Data Standards Catalogue has been created. This catalogue has also been implemented in the Core Operating Systems (COS) programme by the Data Standards Council. An Enterprise Data Risk Register has also been created which details live risks as well as proposed new risks and assigns them an untreated score and current score. The register also lists the impacted Data Owner for each risk.

From the Demand and Productivity review, an overarching Data Policy covered data quality and data standards was recommended. Police Scotland have made progress in this, and have created a draft Data Policy, Data Quality Policy and Data Standards Policy.

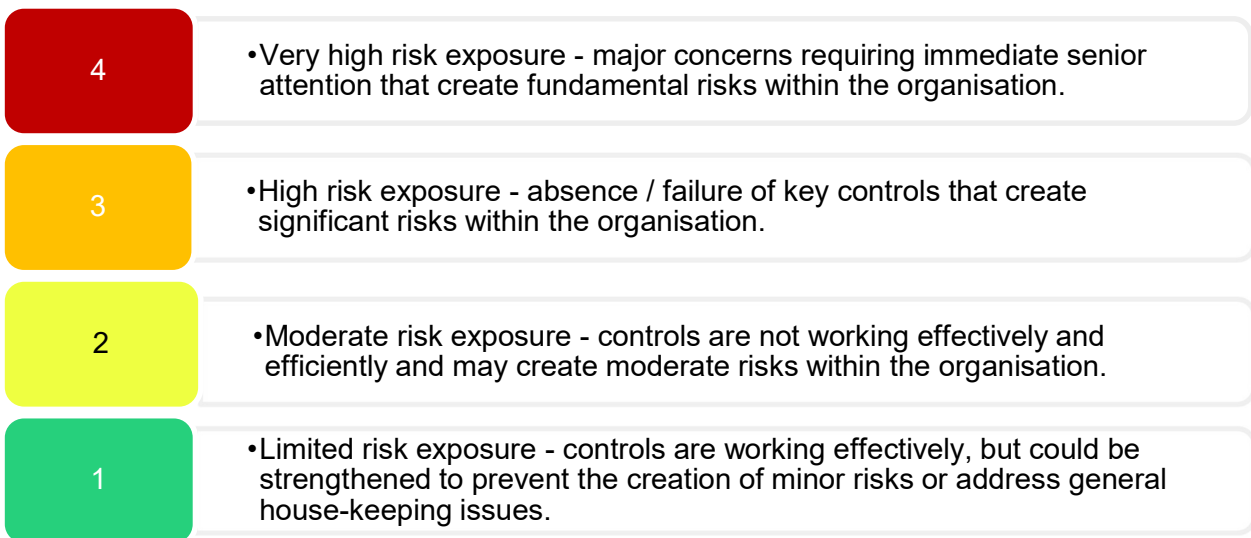


Appendix 1 – Definitions

Control assessments



Management action grades



Appendix 2 - Follow up on data quality management actions in the Benefits Realisation, Demand and Productivity, and Performance Management audits

Performance Management

Management Action	Due date	Action Owner	Current status	Progress update
<p>1.2 Data Requirements</p> <p>The Data Catalogue (managed by the CDO team) is used to provide a mechanism to document the data requirements for performance data. This details individual data elements which make up performance, associated data standards for critical data elements, and mappings to source systems. This has helped to identify challenges in data availability and data quality. The Data Catalogue is being used within the Force Wide Analytics project (and the wider Data Drives Digital programme), making it easier to identify synergies and improvement opportunities across the wider change portfolio.</p>	31 May 2022	Denis Hamill, Chief Data Officer	Not yet due.	The data catalogue has been created which details a unique reference, subject area, data domain, data class and definition for each data element. There is also information on data specifications and project scope for each element. At the time of this review, standards had been created for nominal and crime data.

Management Action	Due date	Action Owner	Current status	Progress update
<p>2.1 Inconsistent handling of data quality issues and caveats</p> <p>All known data quality issues relating to Performance Data are documented into a standard Data Quality Register (managed by the CDO team). This Register provides an opportunity to consistently report on data quality issues, referencing standard data definitions and data standards (taken from the Data Catalogue), and also a set of standard Data Quality dimensions, e.g. completeness, conformity, validity.</p> <p>Each Data Quality issue is escalated to the named Data Owner for that data element, as part of the wider Data Governance process, managed by the CDO team.</p> <p>Wider advice notes are based on the output of that Data Quality/Governance process.</p>	<p>31 May 2022</p>	<p>Denis Hamill, Chief Data Officer</p>	<p>Not yet due.</p>	<p>An enterprise data risk register has been created which details live risks as well as proposed new risks, assigned them an untreated score and current score. The register also lists the impacted data owner for each risk.</p>

Benefits Realisation

Management Action	Due date	Action Owner	Current status	Progress update
<p>2.2 PMO validation process</p> <p>A master log has been created to collate all individual benefit measurement data validations across the portfolio. This includes the information which is to be provided by Project Teams to the PMO, including data, methodology and supporting workings.</p>	30 June 2020	Kerri Maciver, Head of Portfolio Management	Complete	PMO validation tracker created, this is a rolling document and will continue to be updated as PMO receive more actuals from the projects.
<p>3.1 Realisation of FTE Benefits</p> <p>Police Scotland utilises data to validate the productivity/capacity gains measured through analytical approaches where this data is available at a granular level.</p> <p>Systems are updated to support this. As and when the data is available, The APU considers how this forms part of performance reporting.</p>	31 Dec 2021	Tom McMahon, Director Strategy & Analysis	Not yet due	Not yet due.

Management Action	Due date	Action Owner	Current status	Progress update
<p>3.4 Distribution of benefits realisation reporting</p> <p>The PMO ensures that measurement methodologies for capacity and efficiency gains expressed in FTE capture sufficient data to enable measurement to at least a divisional level, or on a more granular level where the data is available. The process for measuring Divisional data within the Transformation Portfolio (Mobile Working, CJSD and CAM) has been extended to other projects, where the data is available.</p>	<p>30 June 2021</p>	<p>Kerri Maciver, Head of Portfolio Management</p> <p>ACC Tim Mairs</p>	<p>Complete</p>	<p>An updated Benefit Realisation Plan has been produced and was rolled out to the Change Function in early April 2021. The productivity and capacity benefits section requires details on the measures and a full Divisional breakdown must be identified.</p>

Demand and Productivity

Management Action	Due date	Action Owner	Current status	Progress update
<p>5.1 Completeness check</p> <p>Action 1: Reports have been developed which detail deficiencies in the quality of data used within DPU data sources (e.g. SEBP). These provide visibility of basic data quality dimensions (e.g. completeness, validity, accuracy). Critical data was prioritised first.</p> <p>Action 2: There is regular analysis of regular statistical work to identify any potential statistical outliers which may reveal hidden data issues.</p> <p>Action 3: The impact of potential data quality issues on decision-making has been identified, and this is escalated to via the Data Governance process (e.g. Data Owner Groups, Data Governance Board) where necessary. This was followed up in the Performance Management Audit and it was found progress has been made.</p>	<p>Action 1: August 2020</p> <p>Action 2: October 2020</p> <p>Action 3: December 2020</p>	<p>Head of DPU</p>	<p>Complete</p>	<p>A daily process for reporting on any data transfer failures has been established. The ALM tool (active life time management tool) is now in place within DPU for managing reported/discovered defects.</p> <p>All dashboards have a technical notes page and DPU outputs contain data caveats. Data Quality is a key focus for DPU and has been since inception. DPU use the ALM (application lifecycle management) tool to catalogue any known data quality issues. The defects are prioritised, categorised and assigned to individuals to investigate and resolve. If required a service request will be raised to ICT for future fixes. Various reports and emails can be generated from this tool detailing defects.</p> <p>DPU are now working with the Statistical Unit in adopting common practice, code and peer reviews of outputs to ensure statistical outliers are identified. Whilst DPU dashboards are used for Management Information, any external stats reporting remains the responsibility of the Stats Unit. Close work with SG colleagues in Justice Analytical Services adds a further layer of validation. Scripts are run monthly to check for data integrity issues for those previously identified and we get a daily report from ICT on the completion status of the data extract, transform and load jobs.</p>

Management Action	Due date	Action Owner	Current status	Progress update
<p>6.1 Lack of wider Police Scotland data policies and processes</p> <p>Action 1: Ensure DPU representation at the Data Governance Board</p> <p>Action 2: Ensure DPU representation at each of the Data Owner Groups.</p> <p>Action 3: The Data Strategy has been formalised to include existing Data Governance plans, Data Owner Groups, more detailed Data Quality plan, 2-3 year Roadmap Plan (including investment plan, DDD, etc.).</p> <p>Action 4: An overarching Data Policy has been created covering areas like data quality, data standards, data accessibility, metadata, as well as traditional compliance requirements such as retention, protection, security.</p>	<p>Action 1: September 2020</p> <p>Action 2: September 2020</p> <p>Action 3: March 2021</p> <p>Action 4: March 2021</p>	<p>Action 1: Chief Inspector DPU</p> <p>Action 2: Chief Inspector DPU</p> <p>Action 3: Chief Data Officer</p> <p>Action 4: Chief Data Officer</p>	<p>Complete</p>	<p>Neil MacDougall has been added to Data Governance Board. Neil MacDougall (and/or delegates) have been added to Data Owner Groups moving forward.</p> <p>Data Strategy document (known as the 'Data Journey') has been approved at both DGB and Executive Board. The Data Strategy formed the context for a multi-year investment plan, which is encapsulated by the Data Drives Digital (DDD) programme. The DDD programme covers 4 business cases covering 1. CDO Target Operating Model, 2. Master Data Mgt. (Single View of Nominals), 3. Force Wide Analytics and 4. GDPR (Data Discovery). The DDD FBC's were all approved by Change Board, SPA Resources Committee, and SPA Board. Funding has been approved. The DDD programme is now moving into delivery, with projects 1 and 2 both currently in-flight and project 3 and 4 due to start in FY2021 Q1 and Q2, respectively.</p> <p>Data Owner Groups proposal was approved at SLB. The rollout plan for Data Owner Groups was approved at DGB, where agreement was to pilot with Crime, Finance & HR. A Data Owner Group has been set up for each of the 3 pilot areas. (cont. over)</p>

Management Action	Due date	Action Owner	Current status	Progress update
<p>6.1 Lack of wider Police Scotland data policies and processes cont.</p>				<p>The Crime Data Owner Group, led by DCS Gary Cunningham, has sponsored a pilot Data Risk process to identify data risks relating to crime data (e.g. data quality, data availability). This will be presented back to the Crime Data Owner on 11th March, and will form a foundation for a wider rollout to other Data Owners, pending a lessons learned review and rollout of the CDO Target Operating Model project. The Data Quality pilot has also produced a Data Risk template which will be re-used as a corporate asset moving forward.</p> <p>A new overarching Data Policy was tabled at the Data Governance Board in 2020 and early 2021 with a series of follow up meetings throughout March 2021 with relevant Data Owners to seek agreement on the final version and candidate areas including Data Quality and Data Standards. Once these are confirmed, formal consultation will progress and we will seek to finalise Data Accessibility, Metadata, retention, compliance, protection and security.</p>

Management Action	Due date	Action Owner	Current status	Progress update
<p>6.2 DPU visibility of data quality issues</p> <p>Action 1: A data quality management process has been defined to identify and manage data quality issues with DPU data sources (e.g. SEBP). This includes clear visibility of DPU-related data quality issues.</p> <p>Action 2: A DPU Data Quality Register has been created to catalogue known data quality issues, and used as a management tool to prioritise, monitor and escalate via the Data Governance process (e.g. Data Owner Groups, Data Governance Board), where necessary.</p> <p>Action 3: A method has been put in place for recognising the potential impact of poor data quality on decision-making, with an integration plan developed for identified data quality issues. Data quality issues are transparent to decision-makers who consume the data.</p> <p>Action 4: All products produced which use data with known issues have caveats written in to make it clear to the intended audience of what these issues are and the associated implications.</p>	<p>Action 1: August 2020</p> <p>Action 2: August 2020</p> <p>Action 3: September 2020</p> <p>Action 4: September 2020</p>	<p>Head of DPU</p>	<p>Complete</p>	<p>ALM system now in use and staff trained in its use/purpose by DP Lead.</p> <p>All dashboards have a technical notes page and DPU outputs contain data caveats. Data Quality is a key focus for DPU and has been since inception, whilst there is no 'integration plan' it is deemed that this is not necessary to demonstrate that DPU are compliant with the principle of this recommendation</p>

Appendix 2 – Summary of management actions

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.1	<p>We understand that the Data, Data Standards and Data Quality policies have been agreed at the Data Governance Board and are in the process of going through internal policy governance. Once these policies are approved, we recommend that the Data Policy, Data Standards Policy and Data Quality Policy are assigned a review date to ensure these policies remain up to date.</p> <p>We recommend work is carried out to assign the various types of data owners, or to create the policies listed in the overarching Data Policy. If it is decided these data owners or policies are no longer relevant, we recommend the Data and Data Quality policies are reviewed and updated to reflect the current data governance landscape within Police Scotland. We also recommend the Data Standards Policy is updated to include reference to the Data Standards Council and the Data Standards Catalogue.</p> <p>(Continued over)</p>	<p>Management accepts the recommendation.</p> <ul style="list-style-type: none"> • A review date will be assigned to the Data Policy (overarching document and detailed sub-documents) to ensure policies are reviewed/amended where appropriate over time. • Data owners will be catalogued, maintained and published for all data domains. • Assessment of the need for more detailed data policies will become a BAU planning activity and any additions/amendments will be part of the wider review process of the Data Policy, or earlier if needed. • The Data Standards Policy will be amended to reference the Data Standards Council and Data Catalogue. 	2	Clare Hussain	30 June 2022

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.1 cont.	<p>Going forward, a timescale should be agreed for how often these policies should be reviewed in the future, ideally at least annually. An internal governance group should have responsibility for ensuring that policies are subject to regular review and update.</p> <p>Following the implementation of each Data Drives Digital project, a review of these policies should take place to ensure they remain relevant.</p>				

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.2	We recommend a review of the Data Governance Board's ToR occurs in order to consolidate the two versions and ensure the ToR reflect the current Data Owners. Given how often Data Owners change in their role, we recommend the ToR is reviewed frequently enough to identify these changes, or these roles are generified to specify job titles rather than the individuals themselves	<p>Management accepts the recommendation:</p> <ul style="list-style-type: none"> • The TOR for the Data Governance Board will be refreshed to ensure a single source exists. • The TOR will be amended to reflect the job titles (rather than names) for each attendee. • A review date for the TOR is currently annual. Any gaps in Data Owners will be managed as a BAU activity. • Data Owners will be catalogued, maintained and published. 	2	Clare Hussain	30 June 2022

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.3	<p>We understand that overall data literacy may be improved by the upcoming NPCC Data Office's aim to improve data literacy across the police, and in turn may increase the understanding of the Data Owner model.</p> <p>However, we recommend that the current Data Owners, including Strategic, Operational and Tactical where applicable, and Data Stewards are documented for each domain. These Data Owners, as well as their responsibilities and scope should be communicated throughout the organisation to increase awareness of the roles of the Data Owners.</p> <p>We also recommend that Data Owners are informed of their responsibility to make the Data Office aware if they are leaving their role. We recommend these responsibilities are included within job specifications for Data Owners coming into the role. (Continued over)</p>	<p>Management accepts the recommendation.</p> <ul style="list-style-type: none"> All Data Owners, including Strategic, Operational and Tactical where applicable, and Data Stewards will be catalogued, maintained and published for each data domain. This will include responsibility and scope of each role. Existing training materials for Data Owners and Information Asset Owners will be consolidated and any new induction training will be built into the monitoring of movement of various roles. This will include a clear delineation of the role of a Data Owner as opposed to the role of an Information Asset Owner. Existing Data Owners will be informed of their responsibility to liaise with the Chief Data Office if they are leaving their role. 	2	Clare Hussain & Alice Stewart	30 June 2022

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
1.3 cont.	We recommend that sufficient training is provided to new Data Owners to ensure they are aware of both their roles and responsibilities and that they have a good background understanding of data and data quality before they are in place. This could be built into the current asset owner induction training which is currently in place, with a focus on the differences between the Asset Owner and Data Owner roles.				

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
2.1	<p>As planned, we recommend that a roadmap is developed and agreed which sets out the plan for implementing each DDD project. This should include estimated timescales, key milestones, capabilities, gaps and priorities to be addressed. The roadmap should also be aligned to financial plans, the transformation programme and, where relevant, delivery plans of related strategies. We recommend this roadmap is kept updated as the projects are underway, to track progress.</p>	<p>Management accepts this recommendation.</p> <ul style="list-style-type: none"> A detailed programme and project plan/roadmap will become one of the standard artefacts of the Data Drives Digital programme. Given the programme is in an early stage that detailed baseline plan/roadmap is not yet available The Data Drives Digital will produce a roadmap is created for the programme outlining key milestones, activities, etc. This will be maintained through the duration of the programme. 	3	Paul Crangle	31 March 2022

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Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
4.1	We recommend that the Data Standards Catalogue is made available to all staff on the intranet. We also recommend certain staff, such as those involved in project management or operational staff, are sent targeted internal communications around data standards in order to increase awareness.	Management accepts the recommendation: <ul style="list-style-type: none">The Data Catalogue will be published and made available to all staff on the intranet.Key project and operational staff will receive targeted communications around the purpose of Data Standards to ensure high levels of visibility, understanding, and awareness.	2	Calum Dundas	31 March 2022

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
5.1	<p>We recommend that the upcoming proposed changes to project management methodology accounts for data considerations within projects and formalises consultation with the Chief Data Office as well as wider data governance bodies and groups where appropriate.</p> <p>In the planning stages of a project, we recommend checks are put in place in project management templates to ensure that data standards and data quality is considered e.g. stage date/milestone requirements. Any project that impacts a critical data element, for instance a data migration, analytics projects, new system implementation or changes to a current system, should be identified. The Chief Data Office and wider data management governance groups and bodies should be notified and consulted about the project, as appropriate.</p> <p>(Continued over)</p>	<p>Management accepts the recommendation.</p> <ul style="list-style-type: none"> The Chief Data Office will work with the Change Function to establish a clear engagement/governance route for any project that has a dependency on data. Data considerations will be embedded into the standard project artefacts to enable consistent alignment with the Force Data Strategy and associated data principles and data policies. This will include identification of data scope, particularly in terms of critical data elements, and the identification of data quality requirements, including adherence to data standards, identification of data migration or data analytics requirements, via standard project artefacts/templates. <p>(Continued over)</p>	3	Denis Hamill & Kerri MacIver (Head of Portfolio Management)	30 September 2022

Action No.	Recommendation	Management Response	Grade	Action Owner	Due Date
5.1 cont.	<p>In the event any data quality or data standard implications arise, these should be escalated to the relevant Data Owner and the Data Governance Board or Data Standards Council. We are aware of an upcoming project management stage gate framework, and we recommend these checks are also incorporated into this process.</p> <p>In the implementation stage of the project, we recommend a formal escalation process is developed to ensure any data quality/data standards issues that arise during implementation are escalated appropriately.</p> <p>We recommend the above checks and processes for embedding data quality in project and programme methodology are developed through collaboration and regular discussions between the Project Management Office and the Chief Data Office.</p>	<ul style="list-style-type: none"> The Chief Data Office and wider data management governance groups and bodies should be notified and consulted about the project, as appropriate. Escalations of data issues within project will be escalated via the existing Data Governance Framework, where appropriate, e.g. escalation to the relevant Data Owner, Data Standards Council or the Data Governance Board or Data Standards Council. This will be formally embedded into the Change Function stage gate framework. Management accepts the recommendation. 			

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