SCOTTISH POLICE AUTHORITY
ÙGHDARRAS POILIS NA H-ALBA

Audit, Risk and Assurance Committee Workplan

MONTH		AUG '26	SEP '26	OCT '26	NOV '26	DEC '26	JAN '27	FEB '27	MAR '27	APR '27	MAY '27	JUN '27	JUL '27
SPA Audit, Risk and Assurance Committee Date		**13th**	**15th**	**No mtg**	**10th**	**No mtg**	**No mtg**	**11th**	**No mtg**	**No mtg**	**TBC**	**No mtg**	**No mtg**
Quarterly Reporting Period		Q1			Q2			Q3			Q4		
Quarterly Standing Items	• Minute/ Action Log from Previous Meeting • Internal Audit Update • Improvement Tracker (SPA/PS) • External Audit Progress Report • Best Value Update (PS/SPA/FS) • Risk Management (PS/SPA/FS) • Workplan Review	✓			✓			✓			✓		
Internal Audit Reports	Annual Internal Audit Report										✓		
	Cyber Security	✓											
	Productions (forensic)	✓											
	Third party management	✓											
	SPA Board and Committee Effectiveness	✓											
	Succession Planning				✓								
	Capital Expenditure				✓								
	Organisations-wide behaviours				✓								
	Emerging technological solutions							✓					

	Demand and capacity management							✓					
	Forensic Services strategic workforce planning										✓		
	Sickness Absence management										✓		
	Strategic Planning										✓		
Bi-Annual Reports	SPA Information Management				✓						✓		
	PS Information Management				✓						✓		
	PS Cyber security update	✓						✓					
Annual Cyclical Items	Annual Internal Audit Plan							✓					
	Annual External Audit Plan							✓					
	Draft Annual Report and Accounts	✓	✓										
	Annual Data Loss, Fraud and Theft Report (SPA/PS)	✓											
	HMICS Scrutiny Plan										✓		
	Evaluation of Committee Effectiveness										✓		
	Annual External Audit Report		✓										
	Integrated Assurance Report										✓		
	ARAC Annual Report										✓		
	SPA Year End Performance Assessment										✓		
	Accounting Policies, judgements and estimates										✓		
	ARAC Committee Effectiveness							✓					
Two Yearly	National Fraud Initiative (next due August 2027)												
	Committee Priorities and Outcomes	✓											
Ad Hoc reports													