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Audit, Risk and Assurance Committee Workplan

MONTH		NOV '24	DEC '24	JAN '25	FEB '25	MAR '25	APR '25	MAY '25	JUN '25	JUL '25	AUG '25	SEP '25
SPA Audit, Risk and Assurance Committee Date		20 th	No mtg	No mtg	6 th	No mtg	No mtg	tbc	No mtg	No mtg	14 th	11 th
Quarterly Reporting Period		Q2			Q3			Q4			Q1	
Quarterly Standing Items	<ul style="list-style-type: none"> Minute/ Action Log from Previous Meeting Internal Audit Update Improvement Tracker (SPA and PS) External Audit Progress Report Best Value Update Risk Management – PS/SPA/FS Workplan Review 	✓			✓			✓			✓	
Internal Audit Reports	Annual Internal Audit Report							✓				
	Equality and Human Rights Impact Assessment	✓										
	Risk management review	✓										
	Core Operational Solutions	✓										
	Forensic Performance Management	✓										
	Implementation of change projects and realisation of the change benefits				✓							
	Estates and Asset Management				✓							
	Grant management process							✓				
	ICT							✓				

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	Cash and Drug Productions and High Value Store							✓				
Bi-Annual Reports	SPA Information Management	✓						✓				
	PS Information Management	✓						✓				
	Cyber security update				✓						✓	
Annual Cyclical Items	Annual Internal Audit Plan and future years audit plan				✓							
	Annual External Audit Plan				✓							
	Draft Annual Report and Accounts										✓	✓
	Annual Data Loss, Fraud and Theft Report										✓	
	Whistleblowing Annual Report SPA/PS										✓	
	Annual Review of Terms of Reference											
	HMICS Scrutiny Plan										✓	
	Evaluation of Committee Effectiveness								✓			
	Annual External Audit Report											✓
	Integrated Assurance Report								✓			
	ARAC Annual Report								✓			
	SPA Year End Performance Assessment								✓			
	Information Management Year End Review								✓			
	Accounting Policies, judgements and estimates (PS)								✓			
Committee Priorities and Outcomes											✓	
Two Yearly	National Fraud Initiative – next due Aug. '25										✓	
Ad hoc	ICO Audit of Police Scotland – update following final review	✓										
	PEEL Practice Compendium	✓										