

Agenda Item 3.1

| Meeting | Audit, Risk and Assurance Committee | | | |
|----------------------------------|--|--|--|--|
| Date | 14 August 2025 | | | |
| Location | Online | | | |
| Title of Paper | Internal audit reports | | | |
| Presented By | John McNellis | | | |
| - | Head of Finance, Audit and Risk | | | |
| | Claire Robertson, BDO | | | |
| Recommendation to Members | For discussion | | | |
| Appendix Attached | Appendices A Health and Safety B Management of recommendations | | | |

PURPOSE

To present the Audit, Risk and Assurance Committee (ARAC) with internal audit reports from the 2025/26 internal audit plan.

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.

OFFICIAL

1 BACKGROUND

1.1. The Internal Audit plan for 2025/26 was approved by the ARAC in February 2025.

Internal audit undertook the following reviews to provide ARAC with assurance over the design and operating effectiveness of controls in these areas:

- a. Health and Safety
- b. Management of Recommendations

The audit of overtime was also planned to be reported to the August ARAC meeting. This audit will now be reported to the November ARAC meeting.

2 FURTHER DETAIL ON REPORT TOPIC

Appendix A - Health and Safety

Background:

- 2.1 The Health and Safety Executive (HSE) has detailed guidance on minimum safety standards to ensure employers compliance with legislation.
- 2.2 Policing has unique health and safety challenges due to the nature of the service and there must be robust H&S arrangement in place.

Internal Audit Findings:

- **2.3 Limited assurance** on design of internal controls.
- 2.3 **Limited assurance** on effectiveness of procedures and controls.
- 2.4 BDO noted Police Scotland aims to enhance the safety and wellbeing of people, places, and communities across Scotland. This commitment is evident in the areas of good practice identified and the proactive attitudes of senior stakeholders towards fulfilling their Health and Safety responsibilities.
- 2.5 However, BDO highlighted several weaknesses in the design and effectiveness of internal controls, presenting opportunities for necessary improvement.
- 2.6 Failures in risk assessment, procurement, and corrective action implementation suggest that Health and Safety is not prioritised.

2.7 Low attendance at the Health and Safety Board by senior officers also indicates a lack of support for a robust Health and Safety culture within Police Scotland.

Summary of Findings of the Report:

| SUMMARY OF FINDINGS | | # OF AGREED ACTIONS |
|---------------------|----|---------------------|
| High | 2 | 5 |
| Medium | 8 | 21 |
| Low | 0 | 0 |
| TOTAL | 10 | 26 |

SPA Considerations:

- 2.8 There a high number of findings and actions raised including five high risk actions. A robust response to the findings from this audit is required.
- 2.9 Most recommendation are expected to be completed during 2026 and two recommendations were not accepted by Police Scotland. The rational is explained in the management response.

Appendix B – Management of Recommendations

Background:

- 2.10 Police Scotland is subject to internal/ external audits and a wide range independent reviews. These reviews often result in a number of recommendations for improvement.
- 2.11 As reported to ARAC, the number of open recommendations and recommendations being delayed has increased significantly in recent years.
- 2.12 The scope for this audit does not include SPA (Corporate and Forensics).

Internal Audit Findings:

- 2.13 **Moderate assurance** on design of internal controls.
- 2.14 **Limited assurance** on effectiveness of procedures and controls.
- 2.15 BDO have highlighted several areas of good practice areas including roles and responsibilities, reporting, system access control and automated reminders.

2.16 They also highlighted areas for improvement including the volume of delayed recommendations and the potential to be overwhelmed with recommendations.

Summary of Findings of the Report:

| SUMMARY OF FINDINGS | | # OF AGREED ACTIONS |
|---------------------|---|---------------------|
| High | | |
| Medium | 2 | 3 |
| Low | 1 | 2 |
| TOTAL | 1 | 5 |

SPA Considerations:

- 2.17 All recommendations have been accepted with actions scheduled to be completed by June 2026.
- 2.18 Addressing the findings from this audit and the reparenting of the Audit Management Team to the wider Strategy and Analysis Directorate presents opportunities to enhance the management of recommendations within Police Scotland.

3 FINANCIAL IMPLICATIONS

- 3.1 The cost of providing the internal audit service is included in the current years budget.
- 3.2 The implementation of recommendations from internal audit work is likely to have financial implications.

4 PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications associated with this paper, however, reviews may have considered this aspect.
- 4.2 The internal audit service is provided by an external provider, BDO.

5 LEGAL IMPLICATIONS

5.1 There are no specific legal implications associated with this paper. Reviews will consider applicable legal implications.

6 REPUTATIONAL IMPLICATIONS

OFFICIAL

- 6.1 There are no specific reputational implications associated with this paper.
- 6.2 The objective of the internet audit service is to provide an independent opinion on the organisation and the effectiveness of its operations. Its reviews aim to help the organisation promote improved standards of governance, better management, decision making and more effective use of funds. This aids transparency and contributes toward confidence in the Authority.

7 SOCIAL IMPLICATIONS

7.1 There are no specific social implications associated with this paper, however, reviews may have considered this aspect.

8 COMMUNITY IMPACT

8.1 There are no specific community impact implications associated with this paper, however, reviews may have considered this aspect.

9 EQUALITIES IMPLICATIONS

9.1 There are no specific equalities implications associated with this paper, however, reviews may have considered this aspect.

10 ENVIRONMENT IMPLICATIONS

10.1 There are no specific environmental implications associated with this paper, however, reviews may have considered this aspect.

RECOMMENDATIONS

Members are requested to note the internal audit reports.

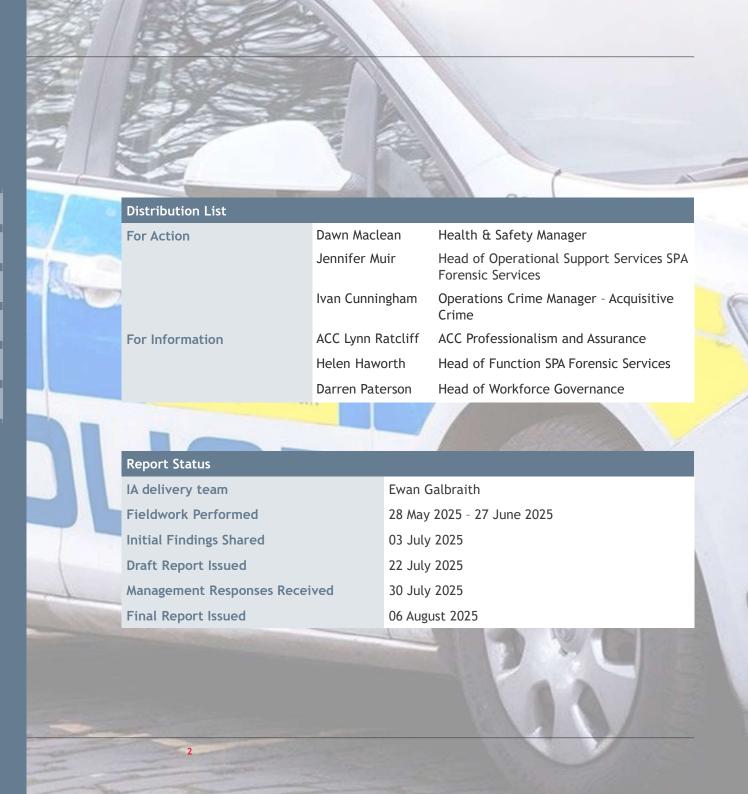


Contents

| 1. <u>Executi</u> | <u>ve Summary</u> | 3 |
|-------------------|----------------------------|----|
| 2. <u>Detaile</u> | d Findings | 5 |
| 3. <u>Append</u> | lix I: Definitions | 24 |
| 4. <u>Append</u> | lix II: Terms of Reference | 25 |
| 5. <u>Append</u> | lix III: Staff Interviewed | 28 |
| 6. Append | lix IV: Background | 29 |

RESTRICTIONS OF USE

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.



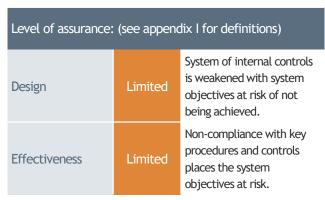


Definitions

Detailed Findings



Executive Summary



| Summa | Summary of findings | | | No. of Actions | | |
|---------|------------------------------|--|--|-------------------|--|--|
| Н | 2 | | | 5 | | |
| М | 8 | | | 21 | | |
| L | 0 | | | | | |
| Total n | Total number of findings: 10 | | | | | |

Background

The Health and Safety at Work Act 1974 applies to all activities of the Police Service. The Authority is the legal employer of civilian staff in both the Authority and Police Scotland and are responsible for any breaches of the Act.

The Police (Health & Safety) Act 1997 gives Chief Constables similar responsibilities for the Health and Safety (H&S) of Police Officers. The Authority, as the owner of the police estate in Scotland, has additional legal obligations.

The Health and Safety Executive (HSE) regulates workplace health, safety, and welfare, with guidance in HSE Publication HSG65 using a 'PLAN, DO, CHECK,

ACT approach. H&S is managed centrally at Police Scotland by a H&S Manager, supported by an Assistant Manager and a team of nine Advisors. They report to the ACC Professionalism and subsequently to the DCC Professionalism.

The H&S Board, which has been recently reclassified from a strategic to functional board, receive quarterly updates on incident trends, outcomes of specific investigations, and progress in Health & Safety improvement work. Incident reports are monitored through SCoPE, which also tracks staff training records and generates reports on training completion rates across the organisation.

Divisions participate in an annual Certificate of Assurance Exercise developed by the central H&S team. Divisions are scored on their performance across key H&S themes. Following this, corrective actions are agreed and recorded in the 4Action system.

Purpose of Review

The purpose of this review was to provide assurance over the design and operational effectiveness of the internal controls used to manage the risks associated with H&S, across Police Scotland and Forensic Services.

Scope and Approach

The review considered seven areas of the HSE's Plan-Do-Check-Act (PDCA) framework. PDCA exists to ensure a systematic approach to evaluating the effectiveness of H&S management practices and identifying areas for continual improvement.

The PDCA Framework informed the audit's approach which considered: Policies and Procedures; Hazard Identification and Risk Assessments; Training; Communication and Consultation; Incident Reporting and Investigation; Performance Management and Take Actions on Lessons Learned.

The review inspected the Health & Safety documentation of Police Scotland. Interviews were conducted with senior employees across Police Scotland and Forensic Services. A sample of risk assessments, incident reports, and investigations was reviewed to ensure compliance with organisational guidance. The review also assessed ongoing Health & Safety improvement efforts, focusing on how actions are agreed, implemented, and reported.

Good Practice

Our review identified the following areas of good practice:

- ➤ Adviser Led Investigations: H&S Advisers investigated specific incidents and injury trends, identified root causes, implemented immediate corrective actions, and planned future improvements to reduce recurrence.
- ▶ Redesign of Certificate of Assurance: The shift to a thematic, evidence-based approach enhances scrutiny by requiring divisions to provide proof of their H&S management practices improving oversight by the organisational H&S team.
- Ongoing quality improvement work:
 - ✓ The H&S Strategic Action Plan links clearly to wider organisational goals.
 - Annual workplans define actions, responsibilities, deadlines and resources
 - The newly formed Forensic Services H&S Quality Improvement group has reorganised H&S accountabilities and identified improvement opportunities across capabilities and locations.
- ▶ ISO 45001 Lead Auditor Training: Training completion has expanded the team's capability to identify system gaps and compare performance against a recognised industry standard.



Definitions



Executive Summary

Key Findings

We identified two findings of high significance:

- Non-Adherence to Risk Assessment Guidance:
 Some divisions rely on generic risk assessments instead of creating specific local assessments.
 Often, the H&S team lacked oversight of completed risk assessments. Overlooking location-specific hazards may cause injuries, whilst lack of central oversight can lead to inefficiencies through duplication of efforts.
- ▶ Lack of Planned Programme of H&S Management System Inspections and Audits: There is no set schedule for inspections and audits, to ensure that all high-risk areas and procedures related to Health & Safety are thoroughly covered. If high-risk areas aren't audited, gaps in H&S systems may go unnoticed, risking non-compliance and harm.

We Identified eight findings of medium significance:

- ▶ Inefficiencies in Document and Process
 Management: The development and publication of new H&S guidance is often slow and resourceintensive, which can hinder timely responses to emerging risks. E.g. Documents for consultation in June 2024 were published a year later, resulting in outdated information in the Fire SOP. Although a Policy Tracker is in place, it lacks defined review dates and dependencies between documents.
- ▶ Dependence on External Capabilities for Training Provision: The development of e-learning modules is a resource-intensive process, leading to delays in training provision. Although an asbestos awareness course was approved on 28 November 2023, it wasn't live at the time of our review due to resource constraints in the Learning, Training and Development team.

- ▶ Health and Safety Training Needs Identification and Reporting: There is no standardised H&S training programme for all staff. Current reporting focuses on the existing training offerings, limiting visibility of broader training needs. In both instances, management might overestimate staff awareness of safe working practices.
- ▶ Lack of consistent Senior Staff Attendance at H&S Board: Low attendance by senior officers and inconsistent representation in their absence limits the board's ability to make effective decisions and support organisational H&S priorities fully.
- ► Gaps in Hazard Reporting to the H&S Board: Estates reporting excludes details on hazard numbers, priorities and corrective action progress. This limits oversight over the timely completion of required actions.
- ▶ Manual Intervention and its Impact on the Quality and Timeliness of Incident Reporting: Incident reporting for accidents, assaults and near-misses requires manual data cleansing. System limitations slow response times and reduce data quality impacting the quality of H&S Board Reports.
- ▶ Failures in Corrective Action Reporting: Some divisions did not participate in the H&S Certificate of Assurance exercise. For those that did, most agreed actions remain open and are typically three months overdue, suggesting limited follow up and accountability. This can lead to non-compliance and delayed resource allocation
- ► Control Failures in Equipment Procurement and Monitoring: Procurement of PPE and specialised equipment did not adequately consider employee needs. If equipment is unsuitable, there is a risk of employee injury and potential cost of remediation.

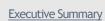
Conclusion:

Police Scotland aims to enhance the safety and wellbeing of people, places, and communities across Scotland. This commitment is evident in the areas of good practice identified and the proactive attitudes of senior stakeholders towards fulfilling their Health and Safety responsibilities. However, internal audit has highlighted several weaknesses in the design and effectiveness of internal controls, presenting opportunities for necessary improvement.

Given the range and severity of risks faced in routine policing, senior officers and employees must understand and oversee their division's statutory Health and Safety responsibilities. However, failures in risk assessment, procurement, and corrective action implementation suggest that Health and Safety is not prioritised. Low attendance at the Health and Safety Board by senior officers also indicates a lack of support for a robust Health and Safety culture within Police Scotland.

The design of some existing controls restricts effective performance monitoring of the Health and Safety Management System. Efforts to address these oversight gaps include the redesigned Certificate of Assurance and the introduction of a Health and Safety Improvement group within Forensic Services. The completion of Lead Auditor Training has also boosted the ability to identify control environment gaps. However, this work is still in its early stages and not yet fully integrated across the organisation.

Given the above and due to the nature, number and severity of findings; we have provided 'Limited' Assurance over both the design and operational effectiveness of controls.



Definitions

Terms of Reference



Detailed Findings

Risk: Failure to properly identify, assess, and manage health and safety hazards in the workplace may result in accidents, injuries, and non-compliance with regulations, leading to legal penalties, reputational damage and ineffective control measures.

| Finding 1: Non-Adherence to Risk Assessment Guidance | | | Туре | |
|--|------------------------------|---|-----------------|--|
| The Risk Assessment National Guidance is not consistently followed when Ris | k Assessments are complet | ed throughout Police Scotland. | Effectiveness | |
| The H&S team have developed a series of generic risk assessments (GRA) templates which cover various activities such as traffic control and office activity. Whilst these templates provide an example for conducting a risk assessment, National Guidance explicitly states GRAs are not a substitute for completing a risk assessment from scratch, ensuring they are tailored to the specific hazards of an area. | | | | |
| This review identified several unamended GRA's that were substituted for locally developed risk assessments, leading to location-specific hazards not being properly identified and controlled. From a sample of 6 Risk Assessments, we identified 4 cases of incorrect GRAs usage. Similarly, interviews highlighted that operational assessors will often revise an existing risk assessment when assessing a future iteration of the event. This is contrary to guidance stipulating a new assessment be conducted for each event. | | | | |
| The guidance also requires divisional risk-assessors to submit completed risk-ass completed risk assessments are not always submitted to the H&S team and insteam centralised oversight over risk assessments completed throughout the organisation. | ead stored within shared-dri | | | |
| Implication | | | Significance | |
| If risk assessments overlook location-specific hazards, crucial control measures might be missed, raising the chance of employee injuries. Similarly, ignoring lessons learned or procedural changes in assessing recurrent events can lead to incidents, as known hazards remain unassessed and uncontrolled. Without central oversight, the Health & Safety Team can't spot local gaps or share best practices, causing inefficiencies. Local teams might duplicate efforts by designing controls for risks already managed elsewhere, wasting resources. | | | | |
| Recommendations | Action Owner | Management Response | Completion Date | |
| 1. Issue an updated notice emphasising the need to complete localised risk assessments instead of relying on generic templates. Highlight specific sections of the National Guidance that require fresh assessments for each scenario and clarify unacceptable practices, such as using outdated assessments without proper review. | HSM | Accepted. This can be added to the RISK ASSESSMENT TEMPLATE page about the expectation | 31/01/2026 | |
| Revise Risk Assessment templates to require assessors to: Confirm assessment has been provided to H&S Advisor and confirm circulation to all relevant staff alongside the operational order. Confirm they have read the previous operational review (if recurring event) and embedded any lesson learned within new assessment. | H&S Risk Assessor | Accepted. Additional signature boxes or tick boxes to be added the RISK ASSESSMENT BLANK TEMPLATE | 31/10/2025 | |

Terms of Reference



Detailed Findings

Risk: Failure to properly identify, assess, and manage health and safety hazards in the workplace may result in accidents, injuries, and non-compliance with regulations, leading to legal penalties, reputational damage and ineffective control measures.

Detailed Findings

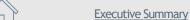
| Finding 1: Non-Adherence to Risk Assessment Guidance (continued) | | | |
|--|-------------------|---|-----------------------|
| Recommendations | Action Owner | Management Response | Completion Date |
| Require each Area Commander and Deputy Head of Department to create and maintain a register (tracker or database) of all risk assessments within their areas. Consider establishing a single, organisation-wide database to promote best practice sharing across the organisation and to identify any gaps in risk assessment coverage. H&S Advisor to review divisional databases match the risk assessments they have been provided. | H&S | ACCEPTED: Some divisions and business areas already have a local SharePoint, and we can encourage others to follow suit. H&S Advisors will have access to see these. There is the possibility to explore the use of Sharepoint Online but also there are plans to bid for capital to invest in H&S Management System. This will require support from Finance, Transformation, Digital and Executive | 31/01/2026 31/03/2028 |
| | Forensic Services | Already in place. Forensic Services hold all H&S documentation, including risk assessments, specific to Forensic Services operations within a dedicated document control system used in support of their quality management system. | Already in place |



Detailed Findings

Risk: Failure to identify and rectify non-compliance or inefficiencies in health and safety procedures could result in increased accidents, legal repercussions and potential harm to employees.

| Finding 2: Lack of Planned Programme of H&S Management System Inspection | ns and Audits | | Туре | |
|---|---------------|--|-----------------|--|
| Police Scotland has no set schedule for inspections and audits, to ensure that all high-risk areas and procedures related to Health & Safety are thoroughly covered. | | | | |
| The Health and Safety Policy requires the Health and Safety Manager to develop and implement a programme of inspections and audits to ensure effective H&S management arrangements. Aside from the Certificate of Assurance, which is an annual exercise covering specific themes such as Risk Assessment and Control Implementation; and the six-monthly safety inspections of premises, there is no fixed schedule for inspections and audits. As a result, this is a gap that high risk processes are not being targeted or reviewed as part of inspection activity. | | | | |
| In contrast, SPA Forensic Services conduct audits as required by their quality management system, but these do not specifically review Health and Safety arrangements. There is ongoing work to explore how Health and Safety audits could be integrated into the audit schedule, although expanding the scope of existing quality audits to include Health and Safety is not currently considered to be feasible. Management have since advised responsibility for H&S inspections is shifting to local areas rather than remaining with the HSM, and the Policy will be updated to reflect this change. Existing six-monthly inspections, annual Certificates of Assurance, and other internal/external audits are considered sufficient, with ad hoc visits by H&S Advisors supplementing them when required. | | | | |
| Implication | | | | |
| If high-risk areas are not audited, gaps in the design or operation of Police Scotland's H&S management systems may go unnoticed, leading to non-compliance with regulations, uncontrolled hazards, or potential harms. Without proactive inspections, these gaps may remain undetected until an employee is injured. | | | High | |
| Recommendations | Action Owner | Management Response | Completion Date | |
| Consider establishing a risk assurance mapping process that systematically maps all Health and Safety risk areas or themes against the existing audits, inspections, and oversight arrangements. By mapping current assurances to specific risk areas, management can pinpoint where coverage may be insufficient or duplicated, enabling targeted reviews and better allocation of resources. | HSM | Accepted: We will explore this with our inhouse Business Assurance team; and consider completing a mapping exercise. | January 2026 | |



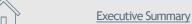
Definitions



Detailed Findings

Risk: Failure to identify and rectify non-compliance or inefficiencies in health and safety procedures could result in increased accidents, legal repercussions and potential harm to employees.

| Finding 2: Lack of Planned Programme of H&S Management System Inspection | ns and Audits (C | ontinued) | |
|--|--------------------------------------|--|-----------------|
| Recommendations | Action Owner | Management Response | Completion Date |
| Forensic Services should collaborate with Police Scotland to establish a fixed schedule for Health and Safety audits, ensuring all high-risk areas and procedures are regularly reviewed. This schedule should be integrated with existing quality management systems to streamline processes. | FS Head of Function (H&S Lead) | Accepted: Noting the response from Police Scotland that responsibility for inspections are devolved to the respective business areas and the burden of audits outside of those conducted by external agencies is outside of its capacity, Forensic Services currently have a regular programme of audit to provide assurance of compliance with existing Standard Operating Procedures which are largely procedural and scientific in nature. This audit activity will be expanded to include H&S controls and practice to establish compliance and promote a culture of working safely. | 31/07/2026 |



Detailed Findings Defir

Definitions

Terms of Reference



Risk: Lack of defined policies and procedures can result in a lack of knowledge / awareness across operations potentially leading to noncompliance with legal obligations and increased likelihood of accidents and incidents

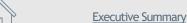
| Finding 3: Inefficiencies in Document and Process Management | t | | Туре | | |
|--|--------------|--|-----------------|--|--|
| Developing, reviewing, and publishing new Health and Safety guidance can be time-consuming and resource-intensive. This may pose challenges in delivering timely guidance to address emerging risks. | | | | | |
| The creation of new policies and documents involves several consultative periods and quality assurance. For instance, four key documents were sent for internal consultation on 3 June 2024 but were not published until 20 June 2025. As a result, the Fire SOP consequently contained outdated information regarding additional Fire Warden Training, which had since been consolidated into general Fire Awareness training in October 2024. This means that during the consultative period established working practices changed, however the policy was not updated accordingly to reflect these changes. | | | | | |
| A Policy Tracker exits which sets out how Police Scotland track policy developments and relevant legislation. Documentation reviews highlighted the tracker was still in progress, as several review dates and legislation applicability had not been defined. Furthermore, the tracker did not identify dependencies between policy documents. Identifying dependencies will help the H&S team understand the resources required to review related documents in line with the review schedule and any relevant legislative changes. | | | | | |
| Implication | Implication | | | | |
| If the consultative period is too lengthy, guidance may become o inconsistencies in procedures may arise, leading to a misapplicat | | | Medium | | |
| Recommendations | Action Owner | Management Response | Completion Date | | |
| Management should consider whether the length of time for publishing new H&S guidance (including statutory guidance) could be shortened and consider allowing minor amendments to be made to documents undergoing consultation. | n/a | Risk Accepted - Policy Support advise that consultation and governance processes are set out in the Governance of the Police Scotland Record Set which also covers HR Policy. This includes local and mandatory consultation processes and timescales. The consultation period ranges from 7 to 10 weeks. The greatest influence in the timeliness of reviewing and updating the national record set sits firmly with business areas who can prioritise completion within their own teams where resource permits. The Policy Manager can bypass mandatory consultation for very minor changes, but such is the nature for H&S documents that our staff associations and diversity associations have a very keen interest in any procedures impacting on the workforce. | n/a | | |



Risk: Lack of defined policies and procedures can result in a lack of knowledge / awareness across operations potentially leading to non-compliance with legal obligations and increased likelihood of accidents and incidents

Detailed Findings

| Fi | Finding 3: Inefficiencies in Document and Process Management (Continued) | | | | |
|-----------------|--|--------------|--|-----------------|--|
| Recommendations | | Action Owner | Management Response | Completion Date | |
| 2. | Management should revise the Fire SOP to reflect current working practices. | PDWG | Management accept this recommendation. | 31 March 2026 | |
| 3. | Conduct an exercise to define clear review dates and ensure the applicability of legislation is accurately recorded. As part of this exercise, identify dependencies between policy documents to enable the Health and Safety team to allocate resources efficiently and ensure timely updates in line with legislative changes. | PDWG | Management accept this recommendation. | 31 March 2026 | |



Definitions

Type

Detailed Findings

Risk: Inadequate health and safety training provided by employers increases the likelihood of workplace or injuries, heightening the risk of non-compliance with regulatory requirements which could result in legal ramifications, financial penalties, and reputational damage for the organisation.

Finding 4: Dependence on External Capabilities for Training Provision

The time-intensive process of developing and ensuring the quality of e-learning modules can result in delays in training provision.

Approval for an E-Learning course on Asbestos awareness was provided on 28 November 2023; however, the module wasn't live at the time of our review. Despite the H&S team preparing the learning material at the date of approval, the Learning, Training and Development (LTD) team has not since published the material as an accessible e-learning course. Whilst the training could have been published outside of the e-learning platform, this would have prevented completion rates being monitored. Interviews suggested this delay was due to resource constraints within the LTD team, as other training courses were being prioritised.

In contrast, interviews highlighted Forensic Services shared the training material directly with staff due to the delay.

Guidance on new risks is provided through 'toolbox talks' on the Health and Safety Intranet; which the H&S team can manage except for the 'guidance section', due to system permissions. Documentation reviews identified an outdated Health and Safety Policy Statement on the Health and Safety intranet guidance.

Implication

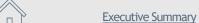
If the Health & Safety team lacks authority to prioritise training, employees may not recognise hazards, increasing injury risk. Delays in addressing training or documentation gaps can lead divisions to handle these independently, causing inconsistent training. Without tracking completion, management might overestimate employee awareness, leaving staff unprepared for hazards. Outdated policies on the H&S Intranet can lead to incorrect processes, resulting in inefficiencies and increased risk of injury or distress.

Significance

Medium

Design and Effectiveness

| Recommendations | | Action Owner | Management Response | Completion Date |
|-----------------|---|------------------------------------|--|-----------------|
| 1. | Management should seek to publish the Asbestos training module and work with LTD to conduct a lessons learned exercise to identify the root cause of delays. | HSM/LDWG/LTD/Moodle Development | Accepted | 31/07/2026 |
| 2. | H&S to gain necessary systems access to remove outdated H&S Policy Statement from intranet. Management to conduct regular review of intranet to remove out of date documentation and information. | HSM | Accepted with caveat - we are not being permitted admin rights to that page, but we will discuss with our Comms colleagues that we put a P1 on new documents. We have also asked for old documents to be removed | 31/01/2026 |



Detailed Findings Def

Definitions

Terms of Reference Staff Interviewed



Detailed Findings

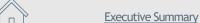
Risk: Inadequate health and safety training provided by employers increases the likelihood of workplace or injuries, heightening the risk of non-compliance with regulatory requirements which could result in legal ramifications, financial penalties, and reputational damage for the organisation.

| Finding 5: Health and Safety Training Needs Identification and Reporting | | | |
|--|--|---|--|
| There is no standardised programme of H&S training for staff. Current report job roles, seniorities, and divisions. | There is no standardised programme of H&S training for staff. Current reporting does not consider the specific training needs of different ob roles, seniorities, and divisions. | | |
| There is no standardised Health and Safety training for all employees beyond th completion rate for this training was only 80%. | e mandatory 'Fire Safety Tı | aining'. However, the overarching | ************************************* |
| Forensic Services addressed this issue by introducing digital IOSH training for all H&S training requirement for all employees ensures consistent awareness of safe focus on specific training needs within the organisation. | | | |
| Previously, staff with fire-safety responsibilities completed a separate Fire Ward Safety Training in line with the increase of hybrid working environments. However, in the event of a fire, trained fire wardens may not be physically present within | ver, as the level of hybrid w | | |
| Implication | | | Significance |
| If employees do not receive Health & Safety training; management might overestimate their awareness of responsibilities and safe practices. Focusing only on existing training can hinder identifying specific divisional needs, sharing best practices, or evaluating if current training meets needs like those of SPA Forensics. Without a baseline for required training, Police Scotland might overestimate general understanding, leading to unreported hazards or unchecked unsafe practices. | | | Medium |
| Recommendations | Action Owner | Management Response | Completion Date |
| 1. Consider conducting a H&S Training Needs Analysis to identify the level of H&S related training required across the organisation, depending on the seniorities throughout the organisation. Following this, compare outcomes of Training Needs Analysis between divisions to identify any additional training needs/deficiencies, e.g. between officers / non officers. | HSM | Accepted with caveat - this is not a project solely for H&S as it would be recommended that this was part of a wider onboarding project | 31/07/2026 |



Risk: Inadequate health and safety training provided by employers increases the likelihood of workplace or injuries, heightening the risk of non-compliance with regulatory requirements which could result in legal ramifications, financial penalties, and reputational damage for the organisation.

| Finding 5: Health and Safety Training Needs Identification and Reporting (Continued) | | | |
|---|-------------------|--|-----------------|
| Recommendations | Action Owner | Management Response | Completion Date |
| Consider the procurement of external training provision as a supplement to internally developed policing specific training. This could include: IOSH 'Working Safely' or similar training as a mandatory requirement for all employees. IOSH 'Managing Safely' or similar training to be provided to relevant senior employees with leadership responsibilities | HSM | Accepted - Whilst this would be beneficial to the organisation it would require substantial investment given the number of employees in the force. There are alternative routes of training being considered that include delivering as part of the PD Management/Leadership programmes and developing our own bespoke Managing Safely course | 31/07/2026 |
| | Forensic Services | Accepted: IOSH Working Safely course has been delivered to all available Forensic Services staff. The delivery of a Managing Safely course is being explored which may be delivered from an external provider or utilise training being developed by Police Scotland as part of their pursuance of this same recommendation. (Timeframe dependency on Police Scotland discharging this recommendation) | 31/10/2026 |
| 3. Management to review whether the obligation to appoint and train competent individuals as Fire Wardens is being met across all premises following an increase in hybrid and flexible working practices. | HSM | Accepted: Directive to building managers to ensure there is cover | 31/10/2025 |



Definitions

Detailed Findings

Risk: Inadequate communication of health and safety updates, hazard notices, and procedural changes can result in a lack of awareness and potential misunderstandings among employees. This deficiency may lead to systemic non-compliance with established health and safety protocols, thereby elevating the likelihood of workplace accidents and injuries.

Detailed Findings

| Finding 6: Lack of Consistent Senior Staff Attendance at H&S Board | | | | Туре |
|--|---|---------|---|-----------------|
| There is no regular attendance or representation of senior officers at the H&S Board. Of the nine ACCs invited to each meeting of the H&S Board, only two attended more than one Health and Safety Board meeting over the calendar year. | | | Effectiveness | |
| Furthermore, 14 individuals represented the abse attending the meeting on behalf of an ACC over t attend any of the quarterly meetings reviewed by | he course of the year. One ACC | | | (|
| Implication | | | | Significance |
| may result in different units tackling similar haza | Inconsistent attendance by senior staff on the Health and Safety Board can lead to a lack of awareness of organisation-wide safety trends. This may result in different units tackling similar hazards independently, causing duplicated work. It can also weaken reporting to senior officers and contributions to the Board. Meetings may become inefficient if new attendees need extra information and guidance to participate effectively. | | | Medium |
| Recommendations Action Owner Management Response | | | | Completion Date |
| Review attendance of the H&S Board. Consider officer attendance rates support the effective H&S arrangements. | | HSM | Accepted - a new ToR as been drafted and will be discussed at the HSB on 5 th Aug 2025 | 30/11/2025 |
| Consider development of H&S Board briefing points of senior officers. This could be circulated primeetings, highlight trends in incident data and the reports received by the Board. | or to summarise previous | HSM | Accepted - with the caveat that ACCs and Corporate Committee Services can accommodate this request | 31/03/2026 |
| 3. Review how senior officers are onboarded following consider how H&S responsibilities and account communicated to senior officers and are information in the information of the inform | tabilities of new roles are | P&D/HSM | Accepted - HSM to discuss the matter with P&D colleagues on how best to implement | 31/03/2026 |



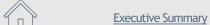
Definitions

Terms of Reference Staff Interviewed



Risk: Inadequate communication of health and safety updates, hazard notices, and procedural changes can result in a lack of awareness and potential misunderstandings among employees. This deficiency may lead to systemic non-compliance with established health and safety protocols, thereby elevating the likelihood of workplace accidents and injuries.

| Finding 7: Gaps In Hazard Reporting to the H&S Board | | | |
|---|--------------------------|--|-----------------|
| The current Estates report to the Health and Safety Board does not include in remediating hazards within Police Scotland premises. | formation on the perform | ance of Estates in relation to | Design |
| The Designated Safety Coordinator is responsible for ensuring monthly and six-monthly safety inspections are conducted at the premises for which they are responsible. Hazards and corrective actions from six-monthly inspections are tracked locally, however there is no requirement for the relevant H&S advisor to be provided updates on agreed corrective actions. | | | |
| The Estates report to the Health and Safety Board does not include the number of inspections at SPA/PSoS premises. Reporting on high-priority issues identified, reinsights into Estates' performance regarding workplace hazards. | | | |
| Implication | | | Significance |
| The lack of reporting on the proportion of actions resolved and the number of high-priority actions that have been postponed increases the risk that insufficient resources are allocated to support the remediation of high priority / safety critical hazards. | | | Medium |
| Recommendations | Action Owner | Management Response | Completion Date |
| 1. Consider whether the H&S Board should receive reports on the number and hazard type of high-priority issues identified by H&S / Fire Inspection on a quarterly basis. Consider including high-priority actions resolved as a Key-Performance Indicator within the quarterly Estates Report. | HSM | Accepted - the HSM will consult with Estates colleagues and the Chair of the HSB | 31/07/2026 |
| 2. Completion or postponement of high-priority Actions identified through six-monthly inspections to be communicated to the relevant H&S Advisor at the date of completion. | HSM | Accepted - the HSM will consult with Estates colleagues and the Chair of the HSB | 31/07/2026 |



Definitions

Detailed Findings

Terms of Reference

Staff Interviewed

Detailed Findings

Risk: Failure to investigate incidents and accidents may result in repeated safety, violations, uncontrolled hazards, and non-compliance with regulatory requirements, and continuous risks to employee health and safety.

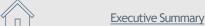
| Finding 8: Manual Intervention and Its Impact on the Quality and Timeliness of Incident Reporting | | | |
|--|------------------------------|--|-----------------------------|
| Limited system integration of SCoPE could hinder timely reporting. Inconsistent information within initial incident reports can prompt advisors to interpret incomplete data which could impact incident recording and reporting. | | | Design And Effectiveness |
| The incident, accident, and near-miss reporting process relies on manual data entry from the SCoPE system into master spreadsheets. This requires staff to interpret and cleanse data, increasing the risk of misclassifications. Additionally, only one injury can be logged per SCoPE report due to dataset limitations, prioritising the most severe injury while others may not be fully captured. | | | |
| When an officer experiences an assault or attempted assault, details are capture incident report immediately after, but the SCoPE system's lack of integration wi incidents not being reported or reported late, skewing accident, incident, and reported to the score of the system of the score o | th other systems means it of | | |
| If further guidance or information is needed for an incident report, advisors mususually via email. This means communications aren't consolidated within a single the relevant data for injury recording and incident reporting. | | | |
| Implication | | | Significance |
| There is a risk that the SCoPE system's limitations and the need to switch between systems leads to delays or omissions in incident reporting, resulting in incomplete or inconsistent data. The requirement for advisors to make subjective judgements about severity and significance, potentially impacts the information within the H&S dataset. | | | Medium |
| Recommendations | Action Owner | Management Response | Completion Date |
| Consider integrating SCoPE with other reporting systems to streamline data entry and ensure timely incident reporting. This will reduce manual data handling and minimise the risk of misclassifications. | n/a | Risk Accepted - there is no viable way of integrating the SCoPE system with the crime reporting system. Even if we were to purchase a digitised system, it is unlikely to integrate with the current systems in PS | n/a |



Risk: Failure to investigate incidents and accidents may result in repeated safety, violations, uncontrolled hazards, and non-compliance with regulatory requirements, and continuous risks to employee health and safety.

Detailed Findings

| Finding 8: Manual Intervention and Its Impact on the Quality and Timeliness of Incident Reporting (Continued) | | | |
|---|--------------|--|-----------------|
| Recommendations | Action Owner | Management Response | Completion Date |
| Modify the SCoPE dataset to allow logging of multiple injuries per report, ensuring comprehensive data capture and accurate prioritisation of all injuries. | HSM | Risk Accepted - where there are multiple injuries, it is acceptable to report as such. HSE RIDDOR reports only allow for one injury to be recorded and is the most serious and this is what the H&S Advisors do which is sufficient for recording purposes | n/a |



Detailed Findings Definitions Terms of Reference

Staff Interviewed

Detailed Findings

Risk: Failure to identify and rectify non-compliance or inefficiencies in health and safety procedures could result in increased accidents, legal repercussions and potential harm to employees.

Finding 9: Failures in Corrective Action Reporting Type Corrective actions are not being implemented within the target timescales and regular progress updates are not provided. Effectiveness Corrective actions agreed following the Certificate of Assurance (CoA) are managed through the 4Action software, which allows tracking, monitoring, and reporting. The CoA comprises is an annual exercise covering specific themes such as Risk Assessment and Control Implementation. Access to 4Action was provided to H&S staff members to improve the capability of H&S to collate and track progress against corrective actions throughout the organisation. However, as 4Action is not a core platform for the H&S team, H&S Advisors have received only limited training on its functionality on an ad-hoc basis. A review of the outstanding actions found: • Of the 27 actions linked to the 2024/25 CoA, 22 remain open including SPA Forensic Services. All actions were open at the date of review and actions are on average three months late past their variable target date. 9 of 14 divisions with open actions have not provided an update on progress. One open action was linked to SPA Forensic Services. • No calibration meeting was held following the 2024/25 CoA exercise to assess whether scoring was standard across divisions. • The CoA process involved occasions where advisers were responsible for scoring risk assessments they had previously reviewed, causing potential self-review threats. • No responses to the assurance process were received from three divisions. There were no consequences for non-participation in the Certificate of Assurance process. **Implication Significance** There is a risk that incomplete CoA participation and irregular monitoring of corrective action progress may cause non-compliance, Medium inefficiencies, and delayed resource allocation. Additionally, inconsistencies in scoring could lead to divisions being misidentified as underperforming or meeting expectations, resulting in misdirected time and resources. Management Response Completion Date Recommendations **Action Owner** 1. Provide training for H&S Advisors on the 4Action software to enhance their HSM Completed - 2 'super' users were 23/07/2025 identified by the HSM in Dec 2024. ability to track and manage corrective actions effectively. The full team bar 2 received training on the 17th April 2025 delivered by the Audit Manager. The 2 H&S A that were not in attendance received training on the 23rd July 2025.

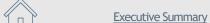
Terms of Reference



Detailed Findings

Risk: Failure to identify and rectify non-compliance or inefficiencies in health and safety procedures could result in increased accidents, legal repercussions and potential harm to employees.

| Finding 9: Failures in Corrective Action Reporting (Continued) | | | |
|--|--------------|---|-----------------|
| Recommendations | Action Owner | Management Response | Completion Date |
| 2. Establish regular progress update meetings to ensure timely implementation of corrective actions and maintain accountability. | HSM | Accepted - The CoA is a standing agenda item on the H&S team meeting agenda. An action has been added to the log for the HSM to formally report on their monthly report | 31/08/2025 |
| 3. Conduct calibration meetings post-CoA exercises to standardise scoring across divisions and address any discrepancies. Implement consequences for non-participation in the Certificate of Assurance process to ensure full engagement from all divisions. | HSM | Management accept this recommendation. | 31/07/2026 |
| 4. Conduct a thorough review and overhaul of the risk assessment scoring process to eliminate any potential self-review threats. Implement clear guidelines and checks to ensure impartiality and consistency across all divisions. | HSM | Management accept this recommendation. | 31/03/2026 |



Definitions

Detailed Findings

ons Terms of Reference

Staff Interviewed

Detailed Findings

Risk: Failure to learn from past incidents can lead to repeated safety, failures, potentially increasing the severity of incidents and reducing the overall safety culture within the organisation.

| Finding 10: Control Failures in Equipment Procurement and Monitoring | | | Туре |
|--|--------------|--|-----------------|
| Health and Safety considerations are not effectively embedded in the procurement process for specialised equipment and clothing. | | | Effectiveness |
| Interviews highlighted instances where PPE procurement and specialised equipment decisions did not fully consider employee H&S needs (e.g., missing consultations for dog-carrier bulkheads, omission of size specifications for fire-resistant snoods, and incomplete risk assessments for Armed Policing Officer PPE). Although a Health & Safety representative sits on the Clothing Working Group, items can still be purchased at a divisional level without group oversight. | | | |
| The Health & Safety Team noted anecdotal reports of discomfort and irritation with Armed Officer PPE which did not match the formal reporting data. To address this discrepancy, officers were asked to submit incident reports whenever they experienced discomfort, which led to an increase in reporting and more accurate insights into the extent and severity of these issues. | | | |
| Reviews of the procurement and distribution of "Sure-Fire" headsets found that some officers had not received them as expected prior to a major public-order operation, while others had either misplaced or broken headsets. Although these headsets were intended as a core protective measure to reduce noise exposure for officers engaged in public-order duties, the absence of clear status updates or instruction to officers with missing / broken equipment to seek replacements left some officers without the necessary equipment and exposed to noise throughout the operation. | | | |
| Implication | | | Significance |
| There is a risk of employee injury if equipment faults go undetected prior to use, alongside potential financial costs for remediation. If divisional / sub-divisional PPE failures are not reported, the associated risks may be underestimated, resulting in decisions on equipment adequacy being made without complete information. | | | Medium |
| Recommendations | Action Owner | Management Response | Completion Date |
| 1. Ensure procurers of protective clothing confirm the compatibility and risk assessments have been completed. Approval must be obtained from the Clothing Working Group prior to purchase. | HSM | Accepted: HSM to investigate options for H&S to be consulted on the purchasing of equipment. | 31/07/2026 |



Detailed Findings Definitions

Terms of Reference



Detailed Findings

Risk: Failure to learn from past incidents can lead to repeated safety, failures, potentially increasing the severity of incidents and reducing the overall safety culture within the organisation.

| Finding 10: Control Failures in Equipment Procurement and Monitoring (Continued) | | | |
|---|--------------|--|-----------------|
| Recommendations | Action Owner | Management Response | Completion Date |
| Management should consider designing surveys aimed at users of specific protective equipment or clothing. These surveys would gather feedback on issues like equipment unavailability or discomfort when wearing the equipment. | H&S | Accepted: This can be explored this could perhaps be built into future Colleague Engagement platform and it also ties in with findings from the HMICS Front Line Focus Review of Tools of the Trade. Whilst it is understood that PPE should always be comfortable and available, the onus is on the officer to ensure they are in receipt of the correct PPE by way of contacting Stores. Also given the limitations around security, some PPE is the only choice we have available on the market i.e. Surefire as it does not require WIFI for example | 31/07/2026 |

Appendices



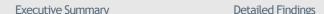


Appendix I: Definitions

Detailed Findings

| Level of | Design of internal control framework | | Operational effectiveness of controls | |
|-------------|--|---|---|--|
| assurance | Findings from review | Design opinion | Findings from review | Effectiveness opinion |
| Substantial | Appropriate procedures and controls in place to mitigate the key risks. | There is a sound system of internal control designed to achieve system objectives. | No, or only minor, exceptions found in testing of the procedures and controls. | The controls that are in place are being consistently applied. |
| Moderate | In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective. | Generally, sound system of internal control designed to achieve system objectives with some exceptions. | A small number of exceptions found in testing of the procedures and controls. | Evidence of non-compliance with some controls, that may put some of the system objectives at risk. |
| Limited | A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year. | System of internal controls is weakened with system objectives at risk of not being achieved. | A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year. | Non-compliance with key procedures and controls places the system objectives at risk. |
| No | For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework. | Poor system of internal control. | Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework. | Non-compliance and/or compliance with inadequate controls. |

| Recommendation | n significance |
|----------------|--|
| High | A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently. |
| Medium | A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action. |
| Low | Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency. |







Appendix II: Terms of Reference

Extract from Terms of Reference

Purpose

The purpose of this review is to provide assurance over the design and operational effectiveness of the internal controls in place to manage the risks associated with Health & Safety across both Police Scotland and Forensic Services

Key Risks

- 1. Lack of defined policies and procedures can result in a lack of knowledge / awareness across operations, potentially leading to non-compliance with legal obligations and increased likelihood of accidents and incidents.
- 2. Failure to properly identify, assess, and manage health and safety hazards in the workplace may result in accidents, injuries, and non-compliance with regulations (which mandates the carrying out of risk assessments), leading to legal penalties, reputational damage and ineffective control measures.
- 3. Inadequate health and safety training provided by employers increases the likelihood of workplace accidents or injuries, heightening the risk of non-compliance with regulatory requirements which could result in legal ramifications, financial penalties, and reputational damage for the organisation.
- 4. Inadequate communication of health and safety updates, hazard notices, and procedural changes can result in a lack of awareness and potential misunderstandings among employees. This deficiency may lead to systemic non-compliance with established health and safety protocols, thereby elevating the likelihood of workplace accidents and injuries.
- 5. Failure to investigate incidents and accidents may result in repeated safety violations, uncontrolled hazards, and non-compliance with regulatory requirements, and continuous risks to employee health and safety.
- 6. Failure to identify and rectify non-compliance or inefficiencies in health and safety procedures could result in increased accidents, legal repercussions, and potential harm to employees.
- 7. Failure to learn from past incidents can lead to repeated safety failures, potentially increasing the severity of incidents and reducing the overall safety culture within the organisation.

Approach

- 1. Verify that written health and safety policies and procedures exist and are easily accessible to all employees. Confirm that policies/procedures address compliance with Section 2(3) of the Health and Safety at Work Act 1974.
- 2. Examine the process for regular review and updating of the health and safety policies and procedures to ensure they remains current and effective. Check for documented evidence of the most recent policy/procedure review and any subsequent updates.
- 3. Assess the methods used to communicate the health and safety policies and procedures to employees, ensuring they are effective and reach all staff members.
- 4. Review the documented procedure for conducting H&S based risk assessments to ensure it includes all necessary steps: hazard identification, risk evaluation, control measures implementation, and recording findings.



Appendix II: Terms of Reference

Extract from Terms of Reference

Approach

- 5. Review a sample of 5 completed risk assessments (including any special cases if applicable) from various departments and times to ensure they are in line with set procedures.
- 6. Examine the change logs for risk assessments to ensure that updates are made when workplace, procedural, or legal changes occur. Review how responsible staff stay informed of changes that might impact risk assessments.

Staff Interviewed

- 7. Review the process documentation and records for conducting the Training Needs and Capability Assessment. Examine the most recent assessment report to verify that they include all relevant factors and are comprehensive.
- 8. Review records and documentation of training sessions to ensure coverage of all required employees and appropriate delivery methods.
- 9. Review H&S training material to confirm it is line with best practice and offers suitable guidance and instruction for staff.
- 10. Review the schedule and minutes of health and safety meetings to ensure they are held regularly and address pertinent issues. Review whether minutes reflect a diverse range of voices and that action items are followed up on.
- 11. Review the mechanisms in place for communicating health and safety issues to employees, and for employees to provide feedback on health and safety matters. This could include suggestion boxes, digital platforms, or regular surveys.
- 12. Verify that the incident reporting system is operational and accessible to all, including provisions for anonymous submissions.
- 13. Select a sample of 5 incident reports and verify that they were handled in accordance with reporting procedures. Check that the timeframes for reporting were adhered to.
- 14. Review a sample of 5 completed investigations to assess the thoroughness and quality of the investigation process. Ensure that root causes were identified and documented.
- 15. Review whether corrective actions from the 5 completed investigations were assigned and completed as planned. Evaluate the effectiveness of corrective actions in preventing recurrence of incidents.
- 16. Review the schedule of past and upcoming inspections and audits to confirm coverage across all defined high-risk areas/procedures.
- 17. Examine a sample of 3 inspection / audit reports to assess the thoroughness and detail of the findings.
- 18. Conduct a walkthrough to ensure the inspection / audit process aligns with documented procedures.
- 19. Assess the communication and escalation process for inspection and audit findings to ensure appropriate management awareness and response.
- 20. Evaluate the integration of inspection and audit results into continuous improvement initiatives.
- 21. Verify that corrective actions have been executed as per the action plans and confirm whether health and safety policies, procedures, training and risk assessments have since been updated.
- 22. Conduct a walkthrough to assess how continuous H&S improvement is enacted across the organisation.
- 23. Evaluate the effectiveness of communication strategies regarding health and safety changes.
- 24. Review the process for collecting and acting on employee feedback.

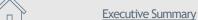


Appendix II: Terms of Reference

Extract from Terms of Reference

Exclusions

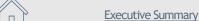
Our review will focus on the areas specified within the detailed scope, risks and approach section of the ToR and not cover the entirety of elements of the PDCA framework outlined in HSG65. The audit is not designed to guarantee the prevention of accidents, incidents, or compliance with health and safety regulations. Technical testing or evaluations of equipment, machinery, or safety devices fall outside the scope of this audit. This audit represents a snapshot in time and is not predictive of future compliance or the continued effectiveness of the health and safety management system. Legal advice and/or compliance against health and safety legislation is beyond the scope of this audit. Testing surrounding emergency procedures, third-party/contractor management, risk profiling/appetite, resourcing requirements, skills and capabilities, and preventative/ protective measures are out of scope for this review. We are reliant on the honest representation by staff and timely provision of information as part of this review.





Appendix III: Staff Interviewed

BDO LLP appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and cooperation. Dawn Maclean Health & Safety Manager Peter Jones Health and Safety Assistant Manager Michelle Small Health and Safety Advisor Adam Russell Health and Safety Advisor Alice Murdoch Health and Safety Advisor Vivienne Auld Health and Safety Risk Assessor Helen Haworth Head of Function SPA Forensic Services Head of Operational Support Services SPA Forensic Services Jennifer Muir Ivan Cunningham Operations Crime Manager - Acquisitive Crime Darren Patterson Head of Workforce Governance



Definitions



Appendix IV: Background

The purpose of this review was to provide assurance over the design and operational effectiveness of the internal controls in place to manage the risks associated with Health & Safety, across both Police Scotland and Forensic Services.

BACKGROUND

The Health and Safety at Work etc Act 1974 (HSWA) applies to all Police Service activities, placing primary duties on employers. With the establishment of the Authority and Police Scotland, the Authority is the legal employer of civilian staff in both organisations, responsible for any HSWA breaches. Police officers aren't classified as 'employees', so the Police (Health & Safety) Act 1997 gives Chief Constables similar 'employer' responsibilities under HSWA.

As the owner of the police estate in Scotland, the Authority has additional legal obligations. Instead of separate Health & Safety and Estates functions within SPA Corporate and Forensic Services, service-back arrangements are provided through Police Scotland via a section 86 agreement under the 2012 Act.

The Health and Safety Executive (HSE) regulates workplace health, safety, and welfare, with guidance in HSE Publication HSG65 using a 'PLAN, DO, CHECK, ACT' approach. This approach encourages organisations to plan their safety measures, implement them, check their effectiveness, and act on any findings to improve safety continuously.

Health & Safety is managed centrally at Police Scotland by a Health & Safety Manager, supported by an Assistant Manager and a team of nine Advisors. This team is responsible for overseeing Health & Safety practices across the organisation, ensuring compliance with legal standards, and promoting a safe working environment. They report to the ACC Professionalism and subsequently to the DCC Professionalism, ensuring that Health & Safety issues are addressed at the highest levels of management.

The Health & Safety Board receives quarterly updates on incident trends, investigation outcomes, and progress in Health & Safety improvement work. These updates help the board to monitor the effectiveness of Health & Safety measures and make informed decisions about necessary improvements. Incident reports are monitored through SCoPE, which also tracks staff training records and generates reports on training completion rates across the organisation. This system ensures that all staff are adequately trained in Health & Safety procedures, reducing the risk of accidents and ensuring compliance with legal requirements.

Divisions participate in an annual Certificate of Assurance Exercise developed by the central Health & Safety team, scoring performance across key Health & Safety themes. This exercise helps identify areas for improvement and ensures that all divisions maintain high standards of Health & Safety. Corrective actions are agreed and recorded in the 4Action system, providing a clear record of steps taken to address any issues and improve safety across the organisation.

FOR MORE INFORMATION:

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CONTENTS

| 1. EXECUTIVE SUMMARY | 3 |
|---|----|
| 2. <u>DETAILED FINDINGS</u> | 5 |
| 3. <u>APPENDIX I: BACKGROUND</u> | 12 |
| 4. APPENDIX II: DEFINITIONS | 13 |
| 5. APPENDIX III: TERMS OF REFERENCE | 14 |
| 6. APPENDIX IV: STAFF INTERVIEWED | 15 |
| 7. APPENDIX V: LIMITATIONS AND RESPONSIBILITIES | 16 |

RESTRICTIONS OF USE

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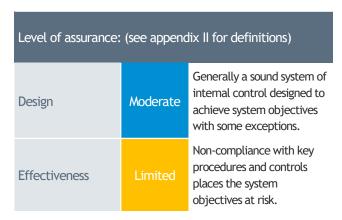
Detailed Findings Observations

Definitions

Terms Of References

Staff Interviewed

Executive Summary



| Summary of findings: | | | No. of agreed actions |
|-----------------------------|---|--|-----------------------------|
| Н | 0 | | - |
| М | 2 | | 3 |
| L | 1 | | 2 |
| Total number of findings: 3 | | | |

Background

Police Scotland handles a wide range of operations, regularly undergoing internal audits and independent reviews. These reviews often result in a number of recommendations for improvement. Recommendations come from three main sources: Internal Auditors, HMICS, and Independent Reviewers.

Police Scotland / SPA currently work with BDO as their outsourced Internal Auditors, while several Independent Review bodies also collaborate with Police Scotland. His Majesty's Inspectorate of Constabulary in Scotland (HMICS)

issues the majority of recommendations, alongside others like the Information Commissioners Office, Police Investigations and Review Commission, and the external auditors.

The Audit Management Team (AMT), comprising four staff members (3.2 FTE), is tasked with efficiently managing recommendations arising from these reviews.

Recommendations are recorded on the 4Action Action Management System, and the AMT monitor progress, and liaises with the relevant scrutiny body to confirm implementation.

The AMT categorises recommendations based on the originating scrutiny body—Internal Audit, Independent Body, or HMICS. Although the management and verification processes are similar, they vary slightly depending on the scrutiny body. There are policies, procedures, and guidelines available for managing both Internal Audit and HMICS recommendations.

For HMICS recommendations, closure is verified through the submission and approval of evidence forms. For Internal Audit, BDO conducts quarterly follow-up reviews. The process for recommendations from Independent Reviewers depends on the specific scrutiny body involved.

As of May 2025, there were 304 active recommendations. Of the 101 recommendations due for implementation by 30 June 2025, the AMT has indicated that only 29 will likely be verified as closed.

Recent efforts have focused on drafting proposals for improvement. These include placing greater emphasis on business areas to ensure sufficient progress in implementing recommendations, alongside changes to reporting. This aims to alleviate pressure on the AMT, which is operating with limited resources, and to increase ownership from business areas.

Purpose, Scope & Approach

The purpose of this review was to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operational effectiveness of the controls relating to the management of recommendations for Police Scotland. Recommendations issued to both the Scottish Police Authoritative Corporate and Forensic bodies are not covered in this review.

We began by interviewing the Audit Management team to gain insight into the key controls governing recommendation management. Following this, we conducted a thorough review of documentation to identify the primary policies and protocols in place. Lastly, we assessed a sample of open and closed recommendations from various scrutiny bodies to evaluate whether they were being addressed promptly and if their closure was substantiated by appropriate evidence.

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- ✓ If committees or teams lack clear criteria for decision-making, recommendations may not be properly implemented. Without mechanisms like performance reviews or audits, accountability for managing recommendations can be compromised.
- ✓ If reports lack clarity and actionable insights, they may not support decision-making. Inadequate reporting frequency and details can further hinder organisational needs and oversight by relevant meetings, committees, or boards.
- ✓ Without defined responsibilities and assurance activities like audits, implementation may be compromised. A lack of a feedback loop can prevent process improvements.



Detailed Findings Observations

Definitions



Executive Summary

Summary of Good practice

- Roles and Responsibilities: Roles and responsibilities are clearly defined and well understood by Police Scotland staff.
- System Access Controls: Quarterly Housekeeping activities ensure that all 4Action system users have appropriate access.
- Automated System Reminders: 4Action system sends automated emails to all action owners at regularly scheduled intervals to remind them of their responsibilities.
- Reporting: Regular reports are issued to relevant boards and committees with detailed and up-to-date information which is supported by insights and suggestions for improvement.
- Lessons Learnt: Police Scotland engage with relevant scrutiny bodies and internally on an annual basis to identify areas of improvement.
- Quarterly Reviews: The Audit Management Team conduct quarterly reviews of all recommendations to identify work completed, what is outstanding for closure and barriers to completion.
- Briefing Opportunities: The Audit Management Team offer one-to-one briefing sessions upon request to action owners.

Summary of Findings

We have raised 3 findings during our review. We summarise our findings below:

▶ Delayed Recommendations (Medium): There are challenges in managing and closing recommendations due to the number of delayed recommendations. The current closure rate combined with the continual

- stream of new recommendations may result in Police Scotland becoming overwhelmed by the volume of recommendations, potentially hindering their ability to carry out improvement activities effectively.
- ▶ Escalation Criteria (Medium): The current escalation criteria is broad, which could result in insufficient focus on recommendations needing immediate attention, such as those with high-risk ratings or long-standing issues. Analysis of 20 open and closed recommendations highlighted 65% met at least one escalation criterion; potentially reducing the effectiveness of the escalation process.
- ▶ Polices and Procedures (Low): There are no procedural or guidance documents in place for the management or implementation of Independent Reviewer recommendations. There is also no process in place to ensure that policies and procedural documents are subject to regular and scheduled reviews.

Conclusion

Our review has highlighted several areas for improvement over how recommendations are managed within Police Scotland. While the AMT actively supports the organisation's improvement efforts, a significant number of recommendations remain outstanding, e.g. during 2024/25 11% of internal audit, 55% of HMICS and 32% of Independent Review recommendations were not achieved on time.

Given the nature of a large police organisation, new recommendations will continue to emerge, which unless improvements to the effectiveness of recommendation management processes are made, will add to the existing number of unimplemented recommendations.

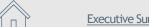
Nevertheless, there were many areas of good practice noted throughout the review. Roles and responsibilities are clearly defined and understood; and quarterly reviews are undertaken across all recommendations to identify work completed.

Whilst considering these positive efforts by the AMT, there appears to be acceptance across some action owners of non-implementation of actions, and insufficient scrutiny or formal consequences in place within management structures for non-implementation.

There are opportunities for improvements regarding the use of escalation criteria, and how policies guide action owners for improvement activity falling outside of Internal Audit and HMICS reviews. Therefore, we have provided 'Moderate' assurance over the design of internal controls.

Regarding the operational effectiveness of internal controls; given the number of outstanding and delayed actions, combined with broad escalation criteria potentially diluting the necessary focus on higher-risk or longstanding issues. And adding to likelihood of acceptance of unimplemented escalated recommendations, which could further impede the timely closure of current and future recommendations, we have provided 'Limited' assurance over the operational effectiveness of internal controls

Detailed Findings



<u>Executive Summary</u> <u>Detailed Findings</u> <u>Observations</u> <u>Definitions</u> <u>Terms Of References</u> <u>Staff Interviewed</u>

Detailed Findings

Risk: If actions aren't properly inputted, assigned, prioritised, monitored, or closed, it can lead to delays and inaccuracies. Lack of alerts for overdue actions and poor management of interdependencies further risk inefficiencies. Inadequate access control may allow unauthorised changes, compromising data integrity.

Finding 1 - Delayed Recommendations

Police Scotland is facing challenges in closing recommendations in a timely manner, due to the number of delayed recommendations. As of May 2025, there are 304 open recommendations, with 129 (42%) of these being delayed on at least one occasion.

During 2024/25:

- 11% of Internal Audit recommendations were not achieved on time.
- 55% of HMICS recommendations were not achieved on time.
- 32% of Independent Review recommendations were not achieved on time.
- 38% of HMICS high-risk recommendation closures took more than 18 months after publication to be implemented.
- 24% of Internal Audit high-risk recommendation closures took more than 18 months after publication to be implemented.
- As of May 2025, 24% of all recommendations were open for more than 24 months.

A review of a sample of fifteen open recommendations identified that ten had been delayed on at least one occasion. Of the five closed recommendations reviewed, it was ascertained that four were also subject to delays. During 2024/25, a total of 228 recommendations were closed resulting in an average monthly closure rate of 19. Disregarding any further delays or the addition of new recommendations, it would take until October 2026 for Police Scotland to clear the current body of recommendations.

Interviews highlighted the following factors contribute to the delay in implementing recommendations.

- When an action owner changes, the target date is often pushed back to allow the new owner time to understand the risk and recommendation. We found out of fifteen live recommendations, four had new action owners. Similarly, two out of five closed recommendations had been reassigned. Overall, 30% of recommendations involve a change in action owner.
- The AMT highlighted ongoing challenges with receiving consistent and high-quality updates from action owners, as well as the setting of unrealistic timescales.
- Interdependencies between actions as well as proposed recommendation closures being rejected by the relevant scrutiny body.

Despite efforts to address outstanding recommendations, the current closure rate combined with the continual stream of new recommendations may result in Police Scotland becoming overwhelmed by the volume of recommendations. There is also a potential culture of acceptance across action owner's regarding the timely implementation of actions, with no formal consequences in place.

Implication

The growing number of recommendations, coupled with the current rate of closure, may strain the organisation's ability to address improvement activity effectively, leading to an inefficient and unsustainable management process.

Effectiveness

Type



Significance

Medium

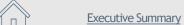
Detailed Findings



Detailed Findings

Risk: If actions aren't properly inputted, assigned, prioritised, monitored, or closed, it can lead to delays and inaccuracies. Lack of alerts for overdue actions and poor management of interdependencies further risk inefficiencies. Inadequate access control may allow unauthorised changes, compromising data integrity.

| Finding 1 - Delayed Recommendations (Continued) | | | |
|---|---|---|-----------------|
| Recommendations | Action owner | Management response | Completion date |
| Review oversight groups for effectiveness: Conduct a review of the oversight groups in place which assesses roles and responsibilities of the various groups. Clearly define who is responsible for what aspects of oversight and ensure that they are equipped with the appropriate resources which enables them to unblock issues and expediate decision-making when necessary. Reissue Target Setting Guidance: Reissue guidance relating to the setting of recommendation deadlines and emphasise the importance of setting realistic and achievable dates for the implementation of recommendations. Assess resourcing needs: Periodically evaluate whether recommendations are being delayed due to lack of resources or excessive workloads. If shortages exist, consider redistributing tasks, hiring additional expertise, or tapping into temporary project support. Strengthen Prioritisation and Planning: Adopt a risk-based approach that focuses on addressing the highest-risk or most time-sensitive actions first. Implement a short-term 'quick-win' plan where easily resolvable actions receive immediate attention. Support Continuous Improvement and Capacity Building: Consider dedicating temporary or permanent specialist resources (e.g., a task force) to clear backlogs, allowing regular teams to focus on ongoing demands. Consider implementing formal consequences for non-adherence to implementation dates, e.g. within appraisals. This should coincide with a formal review over follow-up protocols across management structures to target those action owners who may have high priority delayed actions. | Director of Strategy and Analysis / Audit Manager | ACCPETED - The reparenting of the Audit Management Team to the wider Strategy and Analysis Directorate presents opportunities to strengthen our approach to continuous improvement and organisational learning. A deep dive of our recommendations was completed in June 2025 which sought to identify barriers to completion and develop proposals to strengthen governance, accountability and expedite the delivery of recommendations. Proposals cover: 1. A review of governance structures and accountabilities is complete with an updated Terms of Reference for our Audit and Risk Board and mandated attendance. 2. A review of performance measurement criteria and consideration of service standards and expectations. 3. Revisit our prioritisation methodology and develop proposals for management approval to strengthen decision-making. 4. Introduce six monthly deep dives at management board level (including capacity assessments) to review progress and confirm ongoing alignment with our strategy. | March 2026 |



<u>ecutive Summary</u> <u>Detailed Findings</u> <u>Observations</u> <u>Definitions</u> <u>Terms Of References</u> <u>Staff Interviewed</u>

Detailed Findings

Risk: Without clear criteria and timely escalation, recommendations may remain unaddressed. Poor identification of performance issues can further hinder resolution and stakeholder awareness.

| Finding 2 - Escalation Criteria | | | Туре | |
|---|---------------|--|-----------------|--|
| The criteria for escalating recommendations is set too broadly, as meeting just one of the numerous criteria can trigger an escalation. In January 2025, quarterly Divisional Dashboard reporting was implemented to enhance each Divisional Commander's oversight of recommendations within their respective areas. This initiative included the development of new escalation criteria. Analysis of a sample comprising 20 open and closed recommendations revealed that 65% met at least one of the escalation criteria. The Divisional Dashboards for January 2025 had a total of 123 escalated recommendations out of a total of 247 open recommendations. This may lead to insufficient focus on recommendations that require immediate attention, such as those with high-risk ratings or those that have been outstanding for extended periods. For instance, In 2024/25, 38% of high-risk recommendations which were issued by HMICS and 24% issued by Internal Audit which were subsequently closed were done more than 18 months after publication. A more focused and efficient escalation criteria could have facilitated the successful closure of these high-risk recommendations. | | | | |
| Implication | | | | |
| If most recommendations meet the criteria for escalation, the process's effectiveness may be compromised. This is because limited resources are spread across a wide range of recommendations, rather than focusing on those that require immediate attention, such as those with higher risk ratings or those that have been open for a significant period. | | | | |
| Recommendations | Action owner | Management response | Completion date | |
| Consider revisiting the criteria for escalation, which could include a tiered system such as: Tier 1 (High Priority): Escalate only if the recommendation is rated high-risk, or if there is evidence of a significant delay (e.g., more than 12 months overdue for high-risk items). | Audit Manager | ACCEPTED - This sits alongside current proposals to strengthen governance and oversight of recommendations. As part of the review described under Finding 1, we will revisit our prioritisation approach and re-consider the escalation criteria | March 2026 | |



Detailed Findings

Detailed Findings

Risk: Without clear criteria and timely escalation, recommendations may remain unaddressed. Poor identification of performance issues can further hinder resolution and stakeholder awareness.

| Finding 2 - Escalation Criteria (Continued) | | | |
|---|---------------|--|-----------------------|
| Recommendations | Action owner | Management response | Completion date |
| Maintain regular reviews to confirm whether criteria remain appropriate and to adjust thresholds in response to changing organisational needs. Track and report on the proportion of recommendations that advance through different tiers, ensuring transparency for Divisional Commanders and senior management. | Audit Manager | ACCEPTED - We will document the escalation approaches within our Frameworks and include an annual review as part of our Annual Reporting. We will review our reporting to incorporate changes to both measurement and escalation criteria to track escalations more effectively. | June 2026 March 2026 |



Observations

Detailed Findings

Definitions

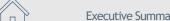


Detailed Findings

Risk: Outdated or inaccessible policies could lead to missed opportunities and inefficiencies. Without regular reviews and clear communication, policies may not align with current practices.

| Finding 3 - Policies and Procedures | | | | |
|--|--|---|--|--|
| There are no procedural or guidance documents in place for the management or implementation of Independent Reviewer recommendations. Furthermore, there is also no process in place to ensure that policies and procedural documents are subject to regular and scheduled reviews, | | | | |
| We were informed there is currently a best fit approach for the management and implementation of Independent Reviewer recommendations due to the differences between the Independent Review bodies, and the requirements that they set. However, there is no policy, procedural or guidance documents in place to provide action owners with a general overview of the process to be followed. | | | | |
| Whilst the existing procedural and guidance documents (e.g. for BDO/HMICS reviews) are subj which version the document is currently on, changes made to the document, or when the nex | | | | |
| We also noted that within the Closing Recommendations Guidance (HMICS), it states that Evide Divisional Manager and reviewed by the Divisional SPOC as well as the Divisional Commander/I route only applies if the implemented action differs from that stipulated in the recommendation and procedures and may be a result of the infrequent review process for policies and procedures. | Director. We were subsequently ion. This condition was not inclu | informed that this governance | | |
| Implication | | | Significance | |
| A lack of clear and updated policy, procedural and guidance documents may result in recommendations that have not implemented and managed to the same standards as those issued by Internal Audit and HMICS, limiting the assurance that the recommendations have been implemented appropriately. | | | | |
| Recommendations Action owner Management response | | | Completion date | |
| Using existing policies as a benchmark, consider creating a new policy / procedural / guidance documents for the management and implementation of Independent Review recommendations. | Audit Manager | ACCEPTED - We will document our processes for Independent Reviews and publish alongside our other guidance. | December 2025 | |
| Police Scotland should consider implementing scheduled review dates for each of their policy and procedural documents related to the management of recommendations to ensure that all information aligns to actual practice. | Audit Manager | ACCEPTED - We will introduce a formal process for the review of all procedural documents as an AMT Objective. We will show evidence of this following the first year. | December 2025 - all procedures updated with a review timescale. June 2026 - review to be undertaken to coincide with production of our Annual Report. | |

Appendices



<u>Executive Summary</u> <u>Detailed Findings</u> <u>Observations</u> <u>Definitions</u> <u>Terms Of References</u> <u>Staff Interviewed</u>

Appendix I: Background

To provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the adequacy of arrangements in place to address the challenges faced within Police Scotland's management of recommendations.

BACKGROUND

Police Scotland employs a Four Lines of Defence Model to support its audit management, risk management, and assurance activities. The first line involves routine activities such as risk registers and system controls reports. The second line is the Risk, Assurance and Inspection function, which checks compliance with policies and procedures. Internal Auditors (BDO) represent the third line, while Independent Assurance providers like HMICS and Audit Scotland form the fourth line. These last two lines generate numerous recommendations for Police Scotland, which the Audit Management Team (AMT) manages.

The Audit Management Team comprising four staff members — two full-time and two part-time — corresponding to 3.2 full-time equivalents (FTE), records recommendations on the 4Action Action Management System, monitors progress and liaises with scrutiny bodies to verify implementation. Recommendations are categorised by their source—Internal Audit, Independent Body, or HMICS—and managed accordingly. The manager of the Audit Management Team oversees all recommendations, regardless of the scrutiny body. The rest of the team is responsible for managing recommendations issued by their assigned scrutiny body.

For Internal Audit recommendations, we verify closure through quarterly followup activities conducted by BDO. For HMICS recommendations, verification is achieved via evidence submission forms and subsequent approval from HMICS. Due to the involvement of various scrutiny bodies with Independent Review recommendations, the verification process for closure varies.

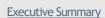
Concerns have been raised about the ability to close longstanding recommendations while addressing new ones. As of May 2025, there are 304 recommendations, with only 29 of the 101 due by 30 June 2025 expected to be verified as closed.

Recent efforts to tackle the backlog of recommendations have led to the development of deep dives. Analysis from the deep dive revealed that 80% of recommendations are due by December 2025, without accounting for changes in target dates or new recommendations. However, this has faced scrutiny due to the low number of recommendations expected to be closed in the upcoming quarter, raising doubts about its achievability. As part of the deep dive, a proposal for new KPIs and a range of other improvement measures have been identified but are yet to be implemented.

In January of 2025, Police Scotland reduced the frequency of their reporting to Management Boards and introduced quarterly Divisional Dashboards with the aim to increase visibility and accountability of recommendations at the first line of defence. The quarterly Divisional Dashboards were introduced alongside the development of new escalation criteria which aimed to refocus reporting towards the interrogation of the progress of recommendations and delays. This development has increased the workload of the AMT with the hope that earlier intervention will reduce the workload over time.

Recent efforts have also been made to develop of an effective prioritisation framework. This process entails applying a weighted scoring system to recommendations based upon relevant risk and its links with current Police Scotland priorities, Annual Plan and Joint Strategy. At the time of this audit however, this prioritisation process is yet to be implemented.

Lessons Learnt processes are in place for recommendations issued by both HMICS and Internal Audit which are conducted with the relevant scrutiny body. This process also exists internally with discussions had with relevant business areas and the development of various deep dive reports which provide insights for improvement.



Observations

Definitions

Terms Of References



Appendix II: Definitions

Detailed Findings

| Level of | Design of internal control framework | | Operational effectiveness of controls | | |
|-------------|--|--|---|--|--|
| assurance | Findings from review | Design opinion | Findings from review | Effectiveness opinion | |
| Substantial | Appropriate procedures and controls in place to mitigate the key risks. | There is a sound system of internal control designed to achieve system objectives. | No, or only minor, exceptions found in testing of the procedures and controls. | The controls that are in place are being consistently applied. | |
| Moderate | In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective. | Generally a sound system of internal control designed to achieve system objectives with some exceptions. | A small number of exceptions found in testing of the procedures and controls. | Evidence of non compliance with some controls, that may put some of the system objectives at risk. | |
| Limited | A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year. | System of internal controls is weakened with system objectives at risk of not being achieved. | A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year. | Non-compliance with key procedures and controls places the system objectives at risk. | |
| No | For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework. | Poor system of internal control. | Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework. | Non compliance and/or compliance with inadequate controls. | |

| Recommendation significance | | |
|-----------------------------|--|--|
| High | A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently. | |
| Medium | A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action. | |
| Low | Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency. | |



Detailed Findings O

Observations Definitions

Terms Of References



Appendix III: Terms of Reference

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

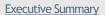
The purpose of this review is to provide management and the Audit, Risk and Assurance Committee (ARAC) with assurance over the design and operational effectiveness of the controls relating to the management of recommendations.

KEY RISKS

- 1. Outdated or inaccessible policies could lead to missed opportunities and inefficiencies. Without regular reviews and clear communication, policies may not align with current practices.
- 2. Ineffective recommendation management due to unclear roles and responsibilities. If those overseeing implementation lack authority, training, access, or resources, progress could be impacted.
- 3. If actions aren't properly inputted, assigned, prioritised, monitored, or closed, it can lead to delays and inaccuracies. Lack of alerts for overdue actions and poor management of interdependencies further risk inefficiencies. Inadequate access controls may allow unauthorised changes, compromising data integrity.
- 4. Without clear criteria and timely, effective escalation, recommendations may remain unaddressed. Poor identification of performance issues can further hinder resolution and stakeholder awareness.
- 5. If committees or teams lack clear criteria for decision making, recommendations may not be properly implemented. Without mechanisms like performance reviews or audits, accountability for managing recommendations can be compromised.
- 6. If reports lack clarity and actionable insights, they may not support decision-making. Inadequate reporting frequency and detail can further hinder organisational needs and oversight by relevant meetings, committees, or boards.
- 7. Without defined responsibilities and assurance activities like audits, implementation may be compromised. A lack of a feedback loop can prevent process improvements.

APPROACH

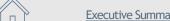
Our approach will be to conduct interviews and documentation review to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described.





Appendix IV: Staff Interviewed

| BDO LLP appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and cooperation. | | | |
|---|--|---------------------|--|
| John McNellis | Head of Finance, Audit and Risk | Audit Sponsor (SPA) | |
| Chief Superintendent Vicky Watson | Former Chief Superintendent Governance, Audit and Assurance | Audit Sponsor (PS) | |
| Donna Adam | Audit Manager | Audit Co-Ordinator | |
| Angela Wood | Head of Policy, Risk, and Assurance | Key Contact | |
| Linda Kenny | Audit Management Officer | Key Contact | |
| Melissa Milligan | Audit Management Officer | Key Contact | |



<u>Executive Summary</u> <u>Detailed Findings</u> <u>Observations</u> <u>Definitions</u> <u>Terms Of References</u> <u>Staff Interviewed</u>

Appendix V: Limitations and Responsibilities

MANAGEMENT RESPONSIBILITIES

The Audit & Risk Assurance Committee (ARAC) of the Scottish Police Authority is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work. ARAC is also responsible for ensuring the internal audit function has:

- The support of the management team.
- Direct access and freedom to report to senior management, including the Chair of the ARAC

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the organisation.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the organisation in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

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