



Meeting	Audit, Risk and Assurance Committee
Date	9 May 2024
Location	Via Video Conference
Title of Paper	Internal Audit Update
Presented By	John McNellis Head of Finance, Audit and Risk Claire Robertson, BDO
Recommendation to Members	For discussion
Appendix Attached	Appendix A - Q4 Management action follow-up

PURPOSE

To present the Audit, Risk and Assurance Committee (ARAC) with the Q4 Management Action Follow up review.

The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.

1 BACKGROUND

- 1.1. The Q4 Follow-up results are presented to provide the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 31 March 2024 (Q4).
- 1.2. The Annual Internal Audit Report, includes the information normally included in quarterly the internal audit progress report.

2 FURTHER DETAIL

Appendix A - Q4 Management action follow-up

- 2.1 Appendix A summarises the progress made by Police Scotland, Forensic Services and SPA in implementing previously agreed internal audit actions. Internal audit validate the closure of actions with targeted timeline in Q4 2023/24.
- 2.2 47 out of 63 recommendations are raised by the previous auditors with their rating methodology, which is included in the Internal Audit Progress Report Page 95.
- 2.3 10 of the 11 recommendations marked as superseded relate to the Resource Development Unit project which did not go ahead. There are two recommendations related to the 2021/22 ICT Service Delivery audit which Police Scotland have advised that they do not intend to implement and have requested ARAC approval to remove these from future follow ups.
- 2.4 For the second quarter in a row, we were not provided with timely evidence and updates for the Forensics recommendations and therefore haven't been able to provide an update; this was due in part to staff sickness.
- 2.5 The one high rated recommendation related to Service Catalogue is superseded. One recommendation focussed focused on updating the service catalogue to cover all services in the portfolio, which is no longer being progressed due to resource constraints.

3 FINANCIAL IMPLICATIONS

- 3.1 There are no specific financial implications from this report. The cost associated with the delivery of internal audit, in line with the plan and contract, is included in the SPA budget for 2023/24.

4 PERSONNEL IMPLICATIONS

4.1 There are no personnel implications in this report

5 LEGAL IMPLICATIONS

5.1 There are no legal implications in this report.

6 REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications in this report.

7 SOCIAL IMPLICATIONS

7.1. There are no social implications in this report.

8 COMMUNITY IMPACT

8.1 There are no community implications in this report.

9 EQUALITIES IMPLICATIONS

9.1. There are no equalities implications in this report.

10 ENVIRONMENT IMPLICATIONS

10.1. There are no environmental implications in this report.

RECOMMENDATIONS

Members are requested to note the follow up report.

POLICE SCOTLAND

INTERNAL AUDIT REPORT - FINAL

Q4 FOLLOW UP OF PRIOR RECOMMENDATIONS

APRIL 2024

IDEAS | PEOPLE | TRUST



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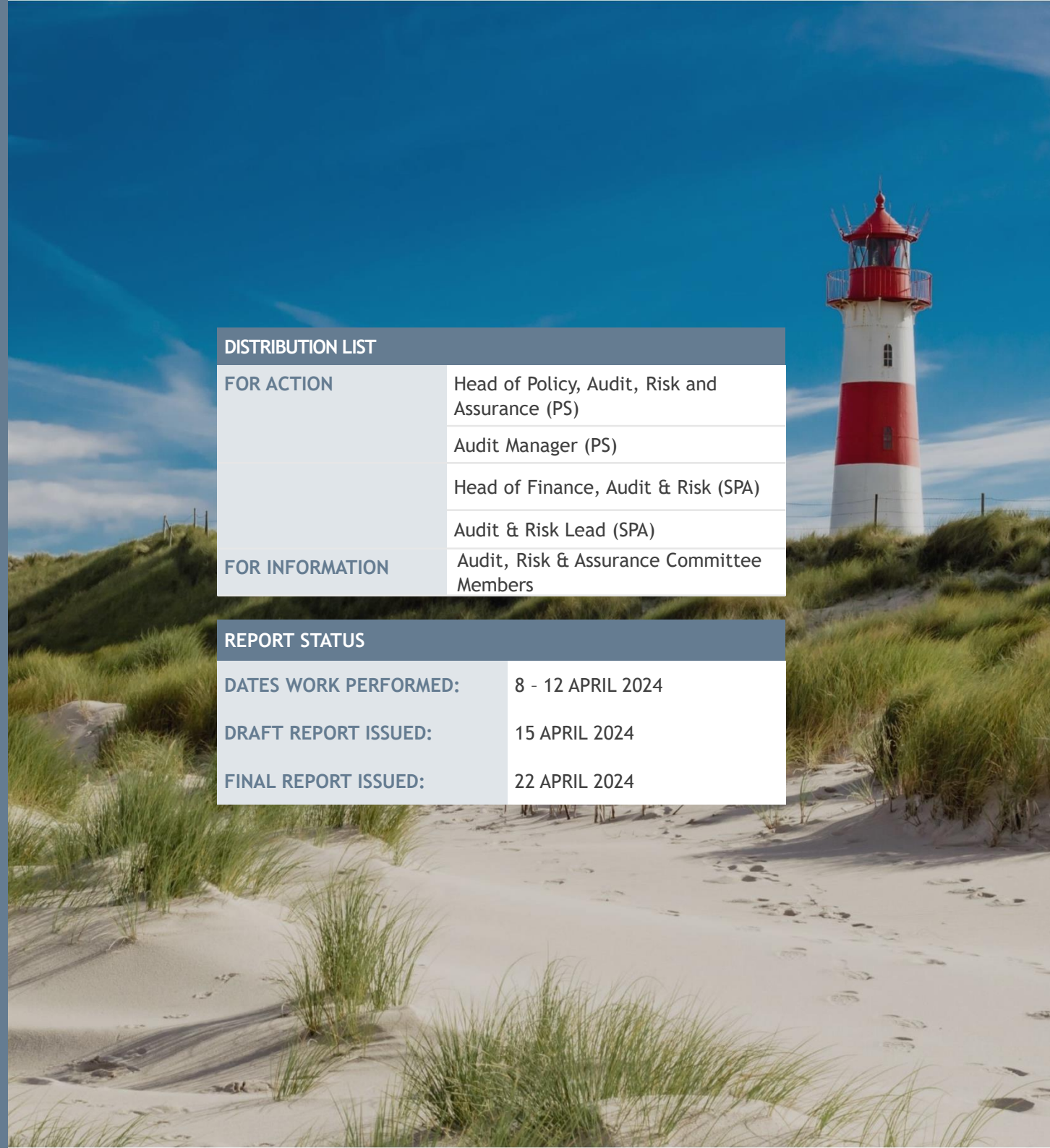
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FOR INFORMATION	Audit & Risk Lead (SPA)
	Audit, Risk & Assurance Committee Members

REPORT STATUS

DATES WORK PERFORMED:	8 - 12 APRIL 2024
DRAFT REPORT ISSUED:	15 APRIL 2024
FINAL REPORT ISSUED:	22 APRIL 2024

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.





EXECUTIVE SUMMARY

BACKGROUND

As part of the provision of continual assurance over the design, effectiveness of controls and closure on control gaps, we have undertaken a review to assess the degree of implementation of the recommendations made in prior years in accordance with the Annual Internal Audit Plan.

If recommendations are not implemented on a timely basis, weaknesses identified through internal audits in control, risk management and governance activities will remain in place. Furthermore, a reluctance or inability to implement recommendations reflects poorly on management’s commitment towards maintaining a robust internal control and governance environment. Therefore, confirmation of the implementation status of recommendations is a key determinant of our annual opinion over your governance, risk, and internal control framework.

SCOPE

In accordance with the 2023-24 Internal Audit Plan, we have considered the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 31st March 2024 (Q4). This resulted in a

total of 63 recommendations to be followed up. The recommendations relate to 16 audit areas, as shown in the tables below and overleaf.

METHODOLOGY

During our testing we followed up on all recommendations which had a target completion date of on or before 31 March 2024 (Q4).

Management’s Internal Audit recommendation progress was reviewed to establish the degree of implementation achieved. Where it was confirmed that the recommendation had been implemented, evidence was sought, and testing was undertaken to verify the ongoing operation of the recommended controls. Where Management’s response in the Internal Audit report differed from the original recommendation, we tested the agreed management actions.

We noted that the previous Internal Auditor for the Scottish Police Authority rated their recommendations on a grading 1-4, Police Scotland equated this to their risk levels of low-very high whilst SPA Forensic Services retained the 1-4 grading; we have therefore used both labels in the table below.

OUTSTANDING RECOMMENDATIONS FOLLOWED UP (AS RAISED BY PREVIOUS INTERNAL AUDITORS)

YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS FOLLOWED UP				
		VERY HIGH (4)	HIGH (3)	MEDIUM (2)	LOW (1)	TOTAL
2020/21	Benefits Realisation and Efficiency Target	-	2	-	-	2
2021/22	Estates Management	-	1	-	-	1
2021/22	ICT Service Delivery	-	3	2	-	5
2022/23	Business Continuity Planning	-	1	1	-	2
2022/23	Vetting	-	1	-	-	1
2022/23	Compliance PAVA Airwave	3	1	1	1	6
2023/24	Core Financial Systems	-	-	2	1	3
2023/24	Legal Claims	-	-	1	-	1



EXECUTIVE SUMMARY

OUTSTANDING RECOMMENDATIONS FOLLOWED UP (AS RAISED BY PREVIOUS INTERNAL AUDITORS) CONTINUED

YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS FOLLOWED UP				
		VERY HIGH (4)	HIGH (3)	MEDIUM (2)	LOW (1)	TOTAL
2022/23	DESC Readiness Review	-	-	-	1	1
2022/23	Resource Deployment Unit (RDU)	2	1	4	3	10
2022/23	Business Continuity Planning - Forensic Services	-	-	1	4	5
2022/23	Forensic Services - Data Security	-	-	10	-	10
TOTAL		5	10	22	10	47

OUTSTANDING RECOMMENDATIONS FOLLOWED UP (AS RAISED BY BDO)






YEAR	AUDIT	OUTSTANDING RECOMMENDATIONS TO BE FOLLOWED UP			
		HIGH	MEDIUM	LOW	TOTAL
2023/24	Decision Making Process - Governance	-	2	2	4
2023/24	FMOR Project Review	2	2	-	4
2023/24	Investment Prioritisation and Budget Planning	4	-	-	4
2023/24	Ill Health Retirements & Injury	-	-	1	1
TOTAL		6	4	3	13



EXECUTIVE SUMMARY

STATUS OF RECOMMENDATIONS AT APRIL 2024

The table below outlines the implementation status of the recommendations followed up:






Audit Area	STATUS AT APRIL 2024					Total
	 Fully implemented	 Being implemented	 Not implemented	 Could not be tested	 Superseded	
Recommendations from 2020/21 - 2023/24						
Benefits Realisation and Efficiency Target	2	-	-	-	-	2
Estates Management	-	-	-	-	1	1
ICT Service Delivery	-	3	2	-	-	5
Legal Claims Handling	-	1	-	-	-	1
Business Continuity Planning	1	1	-	-	-	2
Compliance PAVA Airwave	1	5	-	-	-	6
Cyber Security	1	2	-	-	-	3
DESC Readiness Review	1	-	-	-	-	1
Resource Deployment Unit (RDU)	-	-	-	-	10	10
Business Continuity Planning - Forensic Services	-	3	2	-	-	5
Forensic Services - Data Security	-	4	6	-	-	10
Decision Making Process - Governance	4	-	-	-	-	4
Core Financial Systems	2	1	-	-	-	3
Project Review FMOR	-	-	4	-	-	4



EXECUTIVE SUMMARY

STATUS OF RECOMMENDATIONS AT APRIL 2024

The table below outlines the implementation status of the recommendations followed up:

Audit Area	STATUS AT APRIL 2024					Total
	 Fully implemented	 Being implemented	 Not implemented	 Could not be tested	 Superseded	
Investment Prioritisation and Budget Setting	4	-	-	-	-	4
Ill Health Retirements & Injury	1	-	-	-	-	1
Vetting	-	1	-	-	-	1
Totals	17	21	14	-	11	63

CONCLUSION

We found that of the recommendations followed up in January 2024:

- 17 (27%) are fully implemented
- 21 (33%) remain in the process of being implemented
- 14 (22%) were not yet implemented
- 0 (0%) could not be tested
- 11 (18%) were superseded

10 of the 11 recommendations marked as superseded relate to the Resource Development Unit project which did not go ahead.

There are two recommendations related to the 2021/22 ICT Service Delivery audit which Police Scotland have advised that they do not intend to implement and have requested ARAC approval to remove these from future follow ups.

The results above highlight that Management have made **some progress** in completing the recommendations. Further work is needed by management to ensure Internal Audit recommendations are completed on time to strengthen the overall internal control framework across the organisation, as well as ensure the lack of remediation does not have an impact on the organisation's corporate risks.


For the second quarter in a row we were not provided with timely evidence and updates for the Forensics recommendations and therefore haven't been able to provide an update; this was due in part to staff sickness.

The recommendations related to the cyber security audit have been presented under separate cover due to confidentiality concerns.

STATUS OF POLICE SCOTLAND RECOMMENDATIONS




RECOMMENDATION STATUS

ESTATE MANAGEMENT - 1.2 Estates Plans For National Divisions and Functions			TYPE
<p>The draft implementation plan for the Estates Strategy, at the point at which we carried out our review, included 140 potential transformation projects. The projects set out in the implementation plan represent a variety of initiatives, including: new builds, refurbishment or replacement of single or multiple buildings, co-location opportunities, and disposals of surplus buildings.</p> <p>The projects were initially identified and scoped largely through the preparation of divisional estates plans, which have been compiled for local policing divisions in conjunction with divisional commanders. The process is well defined and uses standardised documentation to take into account a number of factors related to the priorities articulated in the Estates Strategy, such as opportunities to pursue co-location, condition of the existing estate, environmental and wellbeing benefits, and impact upon service delivery. The analysis of these factors underpin the adopted approach to project prioritisation.</p> <p>No estates plans have yet been developed for national divisions and functions such as Corporate Services and SCD, though we understand that templates have been provided to OSD and SCD. The divisional plans prepared for local policing divisions include some consideration of these areas, in instances where facilities are shared by local and national divisions, and we understand that there is regular engagement with the Estates Transformation Team.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE HIGH
<p>There is a risk that the projects selected for implementation as part of the Estates Transformation Programme do not fully reflect the needs of national divisions and functions, as no comprehensive assessment of these has been carried out. This could lead to failure to deliver against the objectives of the Estates Strategy and inhibit the effectiveness of other transformation programmes such as Enabling Policing for the Future.</p> <p>If the needs of national functions are considered only in the context of facilities shared with local policing, there is a further risk that opportunities to transform the delivery of these functions could be missed, leading to existing models of delivery for these functions becoming embedded and difficult to revise in the future. This risk is mitigated to an extent by the embedding of Estates Transformation single points of contact (SPOCs) working in partnership with National functions.</p>			
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should prepare estates plans for national divisions and functions, similar in scope to those prepared for local policing divisions. This should include:</p> <ul style="list-style-type: none"> • An assessment of the existing estates footprint of the division or function, and in particular identify areas where this is shared with other business areas; • An assessment of the future needs of the division or function including the outcomes of the condition survey and Strategic Workforce Plan; and 	Head of Estates	Accepted. There are several projects in the Estates Transformation programme which relate to national divisions and functions, including some of the highest priority projects, for example Project Weaver (Forensics). It is also worth noting that when a project is considering a location where both local and national division are located, the needs of both the local and national divisions are taken into consideration. There are dedicated senior points of contact within the Estates	31/05/2022



RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<ul style="list-style-type: none"> Consider opportunities to align with, or impacts upon, projects already included in the draft implementation plan. 	Head of Estates	<p>Transformation team for each of the national divisions who meet on a monthly basis to help build estates plans for national divisions and functions. However, a holistic assessment of the needs of the national divisions and functions is required.</p> <p>Management intend to establish two new Boards for Estates Transformation, the Estates Local Policing Board and the Estates National Functions Board, which will focus on the development, design and implementation of estates plans, including bespoke elements of the implementation plan for each of the national divisions. These plans will cover footprint, future needs informed by the recent condition survey, specialist requirements, and SWP and will be integrated into the wider Estates Strategy implementation plan going forward.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>This recommendation has been updated to superseded. PS previously provided evidence of drafted estates strategies. PS noted that the strategies will not be progressed until the financial position has been improved as the focus is currently on rationalising and consolidating the existing estate and driving capital and revenue savings back into the organisation.</p> <p>PS have advised us that this recommendation will no longer be implemented due to changing priorities and a shift from long-term to short-term planning; we have been provided with evidence that the National Divisions have been considered under the two transformation projects which are taking place under the new approach and that there are Single Points of Contact from Estates embedded in each Division; on this basis we are able to mark the recommendation as superseded as, although the strategies are not currently being progressed, the risk is being addressed through the transformation projects.</p>			<p>SUPERSEDED</p> 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Additional evidence provided as requested at last review.Q3</p> <p>Police Scotland would like to propose this recommendation as superseded as the recommendation is no longer relevant as the Estate Strategy has changed since this audit took place. If this is not accepted then a meeting can be arranged with our Chief Financial Officer who has requested closure based on a change of approach to our Estate Master Plan and Estates / Asset Management will be subject to further testing in the 24/25 Audit Year for further assurance.</p> <p>Previous updates provided as follows: The evidence provided demonstrate we have plans in place and our commitment to complete those that are delayed due to changes in the business. Change is BAU and part of planning, so planning is a dynamic activity that to an extent is never finished.</p> <p>The level of planning completed and the continuous formal planning activity that is ongoing ensures that the Estates Transformation Programme is adaptable and delivers against the objectives of the Estates Strategy. This mitigates the identified risk and believe it is adequate evidence to allow closure of the audit recommendation.</p>	Head of Estates	N/A




RECOMMENDATION STATUS

LEGAL CLAIMS HANDLING - 5.2 Police Scotland Organisational Learning			TYPE
<p>Police Scotland is in the process of developing a framework to support the identification and implementation of organisational learning within operational areas. At present, any action from identified organisational learning arising from Legal Claims would be required to be implemented on a case by case basis through the existing channels of engagement between Legal Services and People & Development or Professional Standards. However, as noted at MAP 5.1, the present approach to identifying such learning within Police Scotland is non-systematic.</p>			DESIGN 
<p>IMPLICATION</p> <p>In the absence of a wider framework, there is a risk that identified organisational learning is not progressed as a consequence of unclear ownership of the resulting actions, leading to failure to address root causes driving legal claims.</p>			SIGNIFICANCE MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Subject to the implementation of MAP 5.1, Legal Services should seek to establish the review of legal claims as a potential source of organisational learning and align its review processes with the structures put in place to coordinate and implement any identified actions.</p> <p>In the interim, Police Scotland should incorporate organisational learning from existing reporting and communication channels into operational business areas</p>	Chief Superintendent GAA	As for MAP 5.1 above, the implementation of this recommendation is dependent on the implementation of a broader Organisational Learning Framework. Once in place, Legal Services will identify the most suitable means for learning acquired through its review process to feed into this structure.	30/04/23




RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>We were previously provided with evidence of Police Scotland's internal audit update from September 2023. This document was approved by the DCC for Professionalism and assurance which highlights efforts made to develop Organisation Learning (OL) framework. The framework aiming to address the recommendations of the SPA Audit Report and improve learning and development within the organisation. The document also notes the scoping and engagement process which has identified opportunities for framework development and emphasises the need for coordination and alignment with current strategies and programs. It is noted that the next steps involve assessing options and recommendations for the OL framework's development, considering financial and resource constraints.</p> <p>This recommendation will be reviewed alongside the recommendations from the Organisational Learning audit which are due for implementation by March 2025 and will be classified as fully implemented when evidence is provided to demonstrate review of legal claims as a potential source for organisational learning within other business areas.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - Police Scotland would like to propose this recommendation as superseded as the recommendation is linked to the outstanding Organisational Learning recommendations which are now expected to be due March 2025. This will be included as part of these recommendations which were made after this report was issued. Police Scotland are closing on their tracking system as "No Further Action" and have crossed referenced the recommendations to R1, R2 and R3 specifically.</p>	<p>Digital Information Officer Chief</p>	<p>31/03/25</p>




RECOMMENDATION STATUS

ICT - 1.1 Service Requests			TYPE
<p>The Digital Division has a ticketing system, IT Connect, through which staff log all incidents and requests received. The system has a portal through which users can submit service requests to Digital Division.</p> <p>We noted that there is no clear definition on what represents a standard request (e.g. new hardware request, joiner, mover, leaver request) and other requests that may require a greater level of planning and time allocation (e.g. office move).</p> <p>Some service requests received are considered as “co-ordinated activities”. These do not have a formally documented definition by Digital Division. Broadly, they are activities that Digital Division require to create small/medium sized projects to deliver. These are not subject to formal project management and governance through the Portfolio Management team, nor are they subject to formal prioritisation processes.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is an increased risk that, without clarity on classification of service requests, Digital Division Service Management staff will not be able to govern and plan delivery of work. This could result in a failure to meet customer expectations and/or place unrealistic expectations on staff. There is also a risk that service requests that have wider implications on resourcing are not subject to appropriate levels of management and governance.</p>			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the Digital Division produces formal guidance on classifications of service requests and how each should be managed internally. For example, the guidance could set out sub-categories of ‘co-ordinated activities’ by scale (e.g. number of users / sites / devices) and provide details on how they are to be managed according to their respective category. This will be important in supporting effective resource planning and in managing customer expectations. Particular focus should be given to those service requests that are or could potentially be of a project nature. Where this is the case, Digital Division should ensure that they are subject to formal assessment and follow the correct governance and prioritisation pathway for approval e.g. BAU, internal Digital Division project, Change Portfolio, before any resources are assigned.</p>	Digital Information Officer Chief	<p>All potential projects will follow the Police Scotland Change Function’s agreed gateway processes. In the first instance, a scope of concept will be considered. If the request is not deemed as a transformation project and is considered to be BAU, this will be managed via Digital Division and the appropriate Service Request raised. The Digital Division has developed classifications of Service Requests which were approved at the Digital Division People Board in March 2022. These Classifications are Project, Coordinated Activity, Pre Request support and Routine Service Request. We will take steps to ensure that this Service Request Information is published on our intranet site with the appropriate descriptors. Work will then take place to start categorising Service Requests against the agreed categories.</p> <p>Further to this, a review of the data captured under the</p>	30/04/23



RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>No further evidence has been provided this quarter to advance the BDO status. Target date has been moved to 31/03/2024 to allow for guidance documents to be developed.</p> <p>This recommendation will be classified as complete when we are provided evidence of formal guidance within the Digital Division regarding the classification and management of service requests. This guidance should include sub-categories based on factors like the scale of activities and provide details on how each category should be managed. It will help with resource planning and meeting customer expectations. Additionally, Special attention should be given to service requests that could be considered projects, ensuring they go through a formal assessment and follow the appropriate approval pathway before assigning resources.</p>		<p>new process will be undertaken to allow us to develop Sub-Categories for co-ordinated activity (request that requires input from multiple ICT teams or resources) with supporting information on how each of the sub-categories will be managed across the Division.</p> <p>Stage 1 - implement the system changes required to start to track the agreed categories for Service Requests - December 2022.</p> <p>Stage 2 - Review 2 months of data to identify sub-categories for co-ordinated activity. Develop system changes to introduce sub-categories. Develop a process document which details how each of the categories/sub-categories is managed through the department - April 2023.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>This recommendation remains in progress with a new target date of June 2024 due to several areas of ongoing development. Evidence of a demand management update has been provided which shows testing is being carried out for a new service request dashboard. A ToR is currently being developed to support a demand management meeting which would review the development of the dashboard and prioritisation guide.</p> <p>This recommendation will be classified as complete when we are provided with evidence of the prioritisation guide, which would lay out classifications and management of service requests.</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>Changes in place on Connect to support the categorisation. A number of pieces of work are ongoing to support improvement in this area and these have been noted on the attachment. Significant progress in closing down old jobs and focus on developing a ToR to support a Demand Management Meeting, Reviewing an monitoring categorisation accuracy, development of a dashboard and completion of a Prioritisation guide.</p> <p>Based on the actions to complete, Police Scotland will consider this complete upon development of the prioritisation guide and the implementation of the new dashboard.</p> <p>NEW TARGET DATE JUNE 2024</p>	Digital Information Officer Chief	30/06/2024




RECOMMENDATION STATUS

ICT - 1.2 Digital Division Performance Reporting			TYPE
<p>Reporting of Business as Usual (BAU) work occurs predominantly via monthly Key Performance Indicator (KPI) reporting to stakeholders. This reporting is not founded in any pre-agreed service level targets and, as such, does not communicate the effectiveness of core service performance. The reporting provided to customers is generally well received, although there is an appetite from customers to have sight of more specific service level information in relation to their area of the business, for example, customer focused metrics.</p> <p>The Digital Division, Police Scotland and wider SPA have clear governance structures. However, from a performance reporting perspective, there is a lack of clarity around what Digital Division should be reporting on, to whom this should be reported to and when. There is reporting via the Service Delivery Leads engagement across the divisions however, there is no wider reporting and there is no standardised formal reporting structure for senior leadership in Police Scotland and SPA. Digital Division has recognised that there is scope to improve reporting arrangements and are currently recruiting for a Performance Officer.</p>			
IMPLICATION			SIGNIFICANCE
<p>There is a risk that management and those charged with governance will not be able to assess the effectiveness of Digital Division performance due to the lack of formal reporting structure. The absence of a defined process for reporting on Digital Division performance may lead to insufficient, inappropriate or untimely reporting of significant risks and issues.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division management, in collaboration with relevant stakeholders, develops a formal performance reporting framework. This should include reporting to different audiences e.g. internally within Digital Division, customers (including SPA (Corporate) and Forensic Services, senior leadership within Police Scotland and SPA as well as to the SPA Board committees.</p> <p>The content of reporting should be geared to the specific needs of management and those charged with governance with consideration given to the level of detail included within reports and frequency of reporting.</p>	Digital Information Officer Chief	<p>The Digital Division will take steps to formalise our current reporting KPIs and SLAs and ensure that this is communicated out to our customer base. The Digital Division has also previously recognised that, although there is a monthly KPI report provided internally within the Digital Division, there is a requirement to introduce formalised KPI and Service Level reporting externally (SPA, Forensics and Police Scotland divisions and departments). This is a key area which will be taken forward under the remit of the Performance Officer (currently recruiting). Upon recruitment of the Performance Officer (potentially August 2022), the Digital Division will work with key stakeholders, including the Service Delivery Leads, to identify their reporting requirements and develop, formalise and publish these on a standard report template.</p>	



RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
	Digital Information Officer Chief	<p>The first stage of this action will involve working with our stakeholders to determine what they would like to see in terms of reporting at the various levels across the organisation - taking into consideration Management teams, SMT, Force Executive and SPA and how operational plans could be used to support this reporting.</p> <p>Consultation on requirements to be completed by end of October 2022.</p> <p>Further to this development of reports and mechanisms for reporting by end of April 2023.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>This recommendation remains in progress, evidence of an example of customer satisfaction reporting has been provided (1.2). Management provided an update with KPI's and SLA's reporting is now in place alongside monthly reports being provided to the DCO board. Police Scotland have advised that this work is on going as development of intranet has been delayed.</p> <p>This recommendation will be completed when evidence of the intranet site is provided, alongside evidence of a monthly newsletter providing links to KPI and customer satisfaction reporting.</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>KPIs, SLAS and performance reporting is in place. Monthly reports are provided at the DCO board and the DCC professionalism. Monthly reporting on progress of key workstreams provided into DCC Crime. It should be noted that the Performance Information will not be shared in a traditional format to our management boards or governance forums as there is limited benefit or need for this. Digital Division has a Service Delivery Team who are appointed to each business area and perform a business partnering role to understand the needs and issues of each of the areas.</p> <p>Work progresses on the development of our intranet site however this has been delayed. A Monthly newsletter will also provide links to our KPI reporting and Customer satisfaction reporting, alongside any self service. Police Scotland will consider this complete upon the implementation of the intranet site.</p> <p>NEW TARGET DATE JUNE 2024</p>	Digital Information Officer Chief	30/06/2024




RECOMMENDATION STATUS

ICT - 2.1 Performance Indicators			TYPE
<p>The Digital Division has internally defined service levels for incidents however these have not been agreed or communicated with stakeholders. There are also no service levels or response time in place for service requests. Our discussions during the audit work with stakeholders highlighted that the lack of agreed service levels makes it difficult for them to assess how effective the service is.</p> <p>Monthly reporting is established within the Digital Division on a set of Key Performance Indicators (KPI)s which include the incident service levels as well as wider information on system and network performance. The performance measures that Digital Division report against have not been discussed and agreed with stakeholders.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
Without clear performance indicators in place, there is a risk that service delivery expectations are not understood or measured. This could result in reduced customer confidence in the Division and may prevent both the Digital Division and stakeholder from identifying opportunities to improve service performance.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division works closely with stakeholders to develop and agree Key Performance Indicators and service levels for incident management, service requests and any other core BAU work. This could be achieved through a short-life working group involving senior Digital Division management and a small group of senior stakeholders. Following agreement of service levels, Digital Division should produce monthly reports for all stakeholders, ideally tailored to their specific area, as well as senior leadership across the wider organisations.</p> <p>A core part of implementing service level management activities should be to embed continuous service improvement. Digital Division should routinely monitor performance against service levels on an individual stakeholder and collective basis to identify opportunities to improve performance.</p>	Digital Information Officer Chief	<p>Service Levels for Incidents had been previously agreed upon the formation of SPSA. Each Legacy force area was represented following the previous business partner model.</p> <p>As in 1.2, current Key Performance Indicators and Incident Service Levels will be communicated to our customers via the appropriate reporting.</p> <p>The Digital Division will conduct a review of Service Levels and System Classification around incidents and develop a short briefing paper to the appropriate DCC board to detail our current picture and gain agreement on these. (Sept 2022)</p> <p>Further to this, the Digital Division will review and develop Service Levels for one of our main Service Request Categories - Pre Approved Service Requests (PASR). (March 2023)</p>	




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
	Digital Information Officer Chief	<p>Upon the introduction of demand categorisation, we will be in a position to report against SR Categories. (As per 1.1)</p> <p>Additionally, a review of current Service Level for first response on Service Requests will be completed to ensure that this remains fit for purpose. (March 2023)</p>	
BDO UPDATE APRIL 2024			STATUS
<p>This recommendation is still in progress with documented evidence provided of KPI's and service performance which have been agreed for implementation which shows a Digital Division Response Matrix and SLA's being reviewed and formalised. Police Scotland have advised us that they are unable to provide evidence of the consultation undertaken for development of these, due to the time which has elapsed since the exercise.</p> <p>For the recommendation to be completed there will need to be evidence provided of the monthly KPI reporting taking place, along with the KPI's and system classification information being shared via the Digital Division Intranet page.</p>			<p>BEING IMPLMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
<p>REMAINS IN PROGRESS</p> <p>System classification information and KPIs will be shared via the Digital Division Intranet page. Any Consultation that did take place ahead of developing these was a number of years ago and we cannot evidence this. Business Critical systems are given the highest priority.</p> <p>For “the Digital Division will develop Service Levels for one of our main Service Request Categories - Pre Approved Service Requests”, the work to formalise the PASR process lifecycle and apply Service Levels have progressed across all aspects</p> <ul style="list-style-type: none"> ▣ following a managerial consultation, Service Levels have now been applied, per-PASR, in ITConnect ▣ day one of service level data being collected in relation to PASRs took place on 12 March ▣ a proof of concept on the service level compliance reporting has been successfully undertaken ▣ we expect to capture a moderate amount of data (approx. 1,000 records) by 26 March to take-the-temperature of the implementation ▣ supporting process documentation has been circulated and is currently under review. This will be lodged in the Document Library in due course <p>Good Progress being made with PASRs now being provided with a SLA. Further to this defined KPI's and SLAs in place for Incidents and other items. Await publication of the newsletter and Digital Page on intranet</p> <p>NEW TARGET DATE JUNE 2024</p>	Digital Information Officer Chief	30/06/2024	




RECOMMENDATION STATUS

ICT - 3.1 Demand Planning and Prioritisation			TYPE
<p>Our review identified the need for improvement in demand planning processes within Digital Division.</p> <p>At present, the main sources of identifying demands are from requirements to support Change via demand from the Change Board and the meetings held by Service Delivery Leads with stakeholders. The demand identified from stakeholders has up to a 12-month outlook.</p> <p>The current gap in process is that Digital Division does not have a formal process through which the collective demand from the Change Board and stakeholders, as well as that from service requests (see MAP1.1), is collated and then prioritised.</p> <p>Work is ongoing within Digital Division to implement a new process which aims to better categorise, prioritise and detail business drivers behind tasks. A new demand planning process is planned as part of this.</p> <p>Proposals are in place to update and amend the current call system for service requests, which will include the application of a priority level and a demand driver categorisation to any projects proposed through this route</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
Without clear performance indicators in place, there is a risk that service delivery expectations are not understood or measured. This could result in reduced customer confidence in the Division and may prevent both the Digital Division and stakeholder from identifying opportunities to improve service performance.			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division, in collaboration with senior stakeholders in the organisation, develops and implements formal processes through which resource demands are collated and prioritised. Formal criteria should be developed to allow a consistent approach to prioritisation of demand over a rolling 12-18 month period. As part of this process, Digital Division should work with stakeholders to agree the management and governance arrangements for initial and ongoing review of prioritisation of demand. Governance arrangements should ensure that prioritisation of activities and resource allocation is business-led.</p> <p>This will allow Digital Division management to understand whether current resourcing requirements are capable of meeting demand, allowing decisions to be taken to increase resourcing or delay planned activity.</p>	Digital Information Officer Chief	<p>The Digital Division has established annual Service Planning activity where key organisational activities are identified and reported upon to the executive on an annual basis. This is an acknowledgement of the work which the Digital Division are undertaking or are due to start in the delivery year ahead. There are no clear organisational prioritisation activities completed as part of this work rather a noting of the proposals</p> <p>The Digital Division will commit to developing and documenting the Service Plan Process, with Service Delivery Leads and Portfolio Managers ensuring organisational requirements are captured. (August 2022)</p>	



RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Digital Division, in collaboration with senior stakeholders in the organisation, develops and implements formal processes through which resource demands are collated and prioritised. Formal criteria should be developed to allow a consistent approach to prioritisation of demand over a rolling 12-18 month period. As part of this process, Digital Division should work with stakeholders to agree the management and governance arrangements for initial and ongoing review of prioritisation of demand. Governance arrangements should ensure that prioritisation of activities and resource allocation is business-led.</p> <p>This will allow Digital Division management to understand whether current resourcing requirements are capable of meeting demand, allowing decisions to be taken to increase resourcing or delay planned activity.</p>	<p>Digital Information Officer Chief</p>	<p>We will review the output of the Service Plan on a 6 monthly basis and report on progress to key stakeholders across PS and SPA (Service Plan to Exec June 2022 and a review by 31st December 2022)</p> <p>We will introduce monthly reporting as part of the performance framework.</p> <p>The proposed establishment of a DDICT Board will provide a vehicle for the assessment and prioritisation of demand being placed on Police Scotland Digital Division. It is expected that this board will be formally established and operating by December 2022.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>Police Scotland have advised that they recognise this risk (it has been captured in risks SRR, DD1, ORR3 and ORR4) and are willing to accept it as they will be unable to address it without additional resourcing and funding.</p> <p>Police Scotland have created a Digital Board who will have oversight of demand prioritisation through provision of a formal Governance structure to discuss, agree and provide leadership in relation to the Digital Strategy. Evidence of a Digital Division Delivery plan has also been provided to manage expectations and encourage debate of prioritisation.</p> <p>We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk. Police Scotland have advised that no further action will be taken at this time and request that the ARAC approve removal of the recommendation from future follow ups.</p>			<p>NOT IMPLEMENTED</p> 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>Status: partially complete no further action</p> <p>There are 3 risks that articulate the challenges here - SRR DD1, ORR 3 and ORR 4. All of which cite additional resource and investment in TOM to deliver.</p> <p>One of the actions detailed as working towards mitigating the risk relates to the work of the Demand Management Triage process and the establishment of the Digital Board which will provide oversight and governance over demands and prioritisation. This Board is now in place and has met twice. The main view for the first 2 meetings was to identify and view the overall demand within the Digital Division. This board will continue to monitor this demand as laid out in the ToR. This is now presented for closure based on no further action being taken at this time. The Additional Attachment is an extract of the report which was discussed at the Digital Board to gain a view on overall demand.</p>	Digital Information Officer Chief	N/A




RECOMMENDATION STATUS

ICT - 4.1 Resource Planning			TYPE
<p>Resources assigned to inflight change projects are set out within the Digital Division Resource Planning Model. At the time of our review, this covered a 16-month period from December 2020 to March 2022.</p> <p>Resource planning is not formally documented for non-Change programme activity within the Digital Division. Processes are not in place to enable effective planning to meet demand. For example, there is no documentation of workload and demand across the BAU teams (including details of peak periods or training requirements etc.) to allow for a clear view of available capacity to support demand.</p> <p>We also noted that there is no process in place which formally records the skills and competencies held by staff to understand and manage skills gaps in the Division. The implementation of such a skills tracker is proposed as part of new resource planning process plans, although there was no agreed date for the implementation of these changes at the time of this review.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Prioritisation, demand planning and resource planning are all intrinsically linked. As such, the risks discussed in MAP 3.1 impact on the Digital Division’s ability to perform effective resource management. There is a risk that the lack of formal processes in relation to resource management results in the Digital Division not being able to deliver planned activity. This could result in over- or under-staffed projects or the removal of essential resource from BAU activities. This could negatively impact on service quality.</p>			HIGH
PREVIOUS AUDITOR’S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>The Digital Division should establish formal resource management processes for non-Change programme activity. The recommendations set out in MAP3.1 should be considered as part of the development of this process. This process should factor in the resourcing requirements for the different layers of activities that staff are involved in, including BAU work, leave, training and service improvements. Management should investigate and where possible use historic trend information to support resource management activities, especially for areas where there are potential peak periods of workload/activity.</p>	<p>Digital Information Officer Chief</p>	<p>The Digital Division had previously identified their requirements for a full resource management solution. An Initial Procurement RFI was completed in 2021 to understand potential options available to us from the market in regards to Resource Management. Upon the implementation of the new Enterprise-wide Portfolio Management tool, the Digital Division will consider the resource management module within this to identify if this meets the requirements to resource against a variation of activities (Dec 2022).</p>	



RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We also recommend that Digital Division documents skills across the teams and use this information in support of a skills gap analysis. Where gaps in skills are identified, Digital Division management should work with Training to provide appropriate training to staff. Alternatively, management should explore options where it is better value for money in obtaining managed services for specific skills.</p>	<p>Digital Information Officer Chief</p>	<p>Following on from this the Digital Division will either implement or consider market options to introduce a resource management solution to the department. A review of this will be considered and report produced that will provide clarity on gaps and next steps by (Feb 2023) - Implementation to follow depending on solution.</p> <p>In relation to Skills Development, the Digital Division carry out a detailed annual review of training requirements across the Division working with line managers and heads of service to identify training requirements. These are provided through an approved supplier in which a full procurement exercise took place. The Training Department does not provide technical provision to the Digital Division. As part of the current Procurement of Professional Services for the Digital Division TOM, a Skills Gap analysis will take place (defined as part of the deliverables). It is expected that our Digital Division ToM Professional Services engagement will be completed by end December 2022. (Dec 2022)</p>	
BDO UPDATE APRIL 2024			STATUS
<p>This recommendation has been partially addressed as Police Scotland are in the process of performing a skills gap analysis, however, Police Scotland have advised that additional resourcing and funding in TOM is required to continue. Evidence has been provided of an infrastructure skills matrix being implemented, showing the requirements for staff resourcing. Further evidence has also been provided with showing the aims and guidelines for accessing and maintaining the skills matrix.</p> <p>We believe Police Scotland should continue any efforts to implement this recommendation, in place of accepting the risk. Police Scotland have advised that no further action will be taken at this time and request that the ARAC approve removal of the recommendation from future follow ups.</p>			<p>NOT IMPLEMENTED</p> 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PARTIALLY COMPLETE - NO FURTHER ACTION</p> <p>In response to some queries raised previously. The full TOM model has been costed with number of staff that we require across a number of roles. However at this time we do not have funding to proceed. Also the Training process has been in place for a number of years - this was in place ahead of the audit however documented as a result.</p> <p>Skills Gap Analysis continues to be developed across the different teams. We would expect that this is complete by the end of Q2. Attached is a completed Matrix and Guidance document to support this. Additionally I attach the ToR for the Digital Board which will support all strands of resource planning. No further updates will be provided and this will be closed as partially complete.</p>	Digital Information Officer Chief	




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - 1.1 Business Continuity Management Policy and Framework			TYPE
<p>Police Scotland has a Divisional Guidance document in place for Business Continuity Management (BCM). This is regarded within Police Scotland as being the source of business continuity policy requirements. The Scottish Police Authority (SPA) aligns with Police Scotland Divisional Guidance in their approach to BCM. The guidance documents the approach to BCM, legal and regulatory requirements, roles and responsibilities, and the invocation and escalation of business continuity. This also contains templates for Business Impact Assessments (BIAs) and Business Continuity Plans (BCPs).</p> <p>In recognition of the need for specific policy, Police Scotland is in the process of developing a Business Continuity Policy. We noted that there is no formal timescale set for the finalisation of this. As part of our audit work, we reviewed strategic, organisational and divisional risk registers, and noted that there are no specific business continuity-related risks recorded within any of them.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Without a business continuity policy and framework in place, staff may not be aware of their requirements to fully prepare to respond to a business disruption and be clear on roles and responsibilities for developing, maintaining, and testing BCPs. There is an increased risk that the organisation will not be able to react effectively to different types of events, resulting in prolonged business disruption and financial and reputational damage. There is also a risk that management do not adequately identify and record business continuity risks. This could result in opportunities being missed to enhance resilience arrangements and/or to implement risk mitigations.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Police Scotland, with support and input from SPA, develops and implements a Business Continuity policy and framework. This should include:</p> <ul style="list-style-type: none"> • Purpose of the policy • Objectives and Definitions • Roles and Responsibilities • Reporting and governance arrangements • Incident Management • Business Continuity Management process and lifecycle • Testing • Monitoring • Evaluation 	Enterprise Risk Manager	<p>We will review our Divisional Guidance in respect of Business Continuity and update with a Policy and Framework as recommended.</p> <p>In conjunction with the Risk Management Team, we will carry out a risk review relating to Business Continuity.</p>	31/07/23




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<ul style="list-style-type: none"> • How and when to update Business Continuity Plans • Training <p>The Divisional Guidance already addresses a number of these areas, and we recommend that the content is reviewed and used as the basis for developing the Business Continuity Policy and Framework.</p>			
BDO UPDATE APRIL 2024			STATUS
<p>The BCM policy has been developed and provided with the appropriate inclusions defined in the recommendation.</p> <p>For the recommendation to be completed the policy will need to receive final executive approval which was not completed at the expected date.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
<p>PROPOSE FOR CLOSURE</p> <p>As outlined in the recommendation Police Scotland have reviewed and updated the BCM Policy. This has been done in conjunction with SPA and the risk management team as requested. The policy is now in the final stages of executive approval prior to publishing.</p> <p>Previously the tracker for the risk management team was supplied back in September.</p> <p>This recommendation is therefore proposed for closure as the review and update has taken place.</p> <p>*Final executive approval is expected next week w/c 1st April*</p>	Enterprise Risk Manager	30/06/2024	




RECOMMENDATION STATUS

VETTING - 1.1 Designated Posts			TYPE
<p>Police Scotland maintains a list of Designated Posts setting out those staff requiring access to sensitive information, intelligence, financial or operational assets and the associated level of vetting required. We were unable to confirm that this has been updated since its publication in 2014. As such, it is not reflective of current posts requiring an increased level of vetting.</p> <p>We tested a sample of 24 positions included within the Designated Post list to confirm that the actual level of vetting clearance provided was as set out within the Designated Post list. We did not find any instances where a designated post holder did not hold a sufficient level of vetting clearance.</p> <p>We found eight instances (33%) where the actual level of vetting clearance was higher than that articulated on the Designated Post list. We queried each exception with the Force Vetting Coordinator and found that in all cases, there was appropriate rationale as to why a higher level of vetting was required, for example, changes to role meaning that individuals require access to more sensitive information or where the individual has moved post and “carried” the higher level of vetting with them.</p> <p>Our testing also identified four instances where the post no longer exists due to restructuring and so we were unable to confirm that the level of vetting was appropriate. Additionally, when undertaking the sample testing, we encountered difficulty filtering the CoreVet system to identify individuals in designated posts. A Senior Vetting Officer explained that when entering the data into the CoreVet system, the ‘job title’ field is an open text box that allows any abbreviation of the job title, making it difficult to find in future.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>Without an accurate and up-to-date Designated Posts list, there is a risk that that individuals in posts requiring access to sensitive information are not vetted to an appropriate level which could result in inappropriate access to information, systems and/or other assets. Where individuals are vetted to a higher level than necessary for their role, this could result in inefficient use of Force Vetting resource as time is spent undertaking checks that are not required.</p>			HIGH
PREVIOUS INTERNAL AUDITOR’S ORIGINAL RECOMMENDATION	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Police Scotland should update the Designated Post list to accurately reflect those posts requiring access to sensitive information, intelligence, financial or operational assets and the associated level of vetting required. Once complete, the list should be subject to a regular review cycle to ensure vetting levels remain appropriate. The FVU should facilitate this exercise to provide support and information to the decision makers in each business area.</p>	<p>Professionalism and Assurance ACC</p>	<p>1. We recognise the designated post list is in need of review and will undertake work to bring this up-to-date. We will review the policy in line with force risk appetite and update to support decision making on appropriate vetting levels.</p>	




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>To improve efficiency, the Force Vetting Unit may also wish to consider implementing data input standards to be used when entering data into the system. This will allow checks to be carried out more easily in future.</p>	<p>Professionalism and Assurance ACC</p>	<p>2. Once the policy is reviewed and updated, we will co-ordinate the updating of existing designated posts in conjunction with business areas. This will be a significant undertaking but will ensure that all posts are updated in accordance with force policy and staff are accessing information appropriate to their role and level of vetting. We will introduce a process of regular review to ensure the list is kept up-to-date.</p> <p>3. We will review data standards within CoreVet to ensure consistency and to support the easy identification of designated posts for future reviews.</p>	
PREVIOUS INTERNAL AUDITORS RECOMMENDATION			STATUS
<p>This recommendation remains in progress as additional evidence of further progress has not been provided, including an updated designated posts list and evidence of regular review of this list. An update from management lays out a three phase plan for developing a system for updating designated post lists to ensure posts containing sensitive information is only seen by parties which have been subject to appropriate levels of vetting.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
<p>In October 2023, all divisions across the force were sent a list of all posts in their division and were asked to review, using guidance from the current Vetting Manual of Guidance, each and every post to ensure that they have the correct levels of vetting based on the requirements of the role. This first phase includes all posts to ensure the force has a comprehensive list of every post. Phase 1 is complete where we have a list of all posts in the force.</p> <p>The second phase is to take those posts which require MV clearance and create a new Designated Posts list. This list will be reviewed annually. We are now working with divisions to review the vetting requirements for all of the posts.</p> <p>The third and arguably most important phase is to ensure individuals within a designated post have the correct level of vetting clearance.</p> <p>As part of the first phase, this will include a review of any posts which are currently not designated but should be i.e. posts that require working with vulnerable people.</p> <p>Any changes to the definition of a designated post will be amended in the Vetting Manual of Guidance.</p> <p>New proposed date of July 2024</p>		<p>Digital Information Officer Chief</p>	<p>31/07/2024</p>




RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE - 1.1 PAVA - Irritant Spray Guidance Document			TYPE
<p>We found that the Police Scotland Irritant Spray Guidance Document provided a comprehensive overview of the requirements over issue, storage, transportation and carrying of PAVA sprays. The document also makes reference to both relevant legislation and associated procedures such as the Use of Force National Guidance.</p> <p>From review of the guidance document, we found that it was last updated in 2017 and did not define the next scheduled review date. We were informed by contacts within Operational Safety Training (OST) that the content of the document is reviewed on an ad-hoc basis but were unable to substantiate this.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that documented guidance does not accurately reflect actual practice, caused by a failure to ensure formal review on a regular basis. In recognising that PAVA spray is considered a firearm under s.5 of the Firearms Act 1968, this could result in potential non-compliance with regulatory requirements, harm to individuals and/or associated reputational damage to Police Scotland.</p>			MEDIUM
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the PAVA Irritant Spray Guidance Document is subject to review to ensure it remains up-to-date and reflective of actual practice. We also recommend that the next scheduled date for review is agreed as part of this process and centrally recorded to ensure review takes place accordingly.</p> <p>The findings set out later in this report also highlight multiple examples of non-compliance with the requirements of the Irritant Spray Guidance Document. As such, Police Scotland should consider the need for additional training for staff, particularly if review of the guidance document results in significant amendments.</p>	<p>Assistant Chief Constable Professionalism and Assurance</p>	<p>We have instigated an immediate review of the guidance and will make amendments as necessary in the short term. We are developing a plan on a page for this review with key stakeholders and timelines identified.</p> <p>Following the wider review and implementation of the recommendations contained in this report, we will undertake a further review allowing sufficient time to consult on changes.</p> <p>The timescales provided reflect the need for an immediate review as well as a full review when all recommendations in this report have been addressed. Any opportunity to expedite the earlier completion of these recommendations will be undertaken. Strategic and Tactical ownership has been assigned to this review to ensure progress is made in a timely manner through a Short Life User Group.</p> <p>As part of this wider review we will consider the requirement for amendments to training and any additional awareness raising.</p>	



RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
		The next review date is already provided but is held centrally as part of the Policy Procedures Passport within our official record set. The frequency of review is based on risk assessment and will be considered when the full review is complete.	
BDO UPDATE APRIL 2024			STATUS
<p>There is a PAVA Irritant Spray Guidance document and a SOP has also been developed for the use of PAVA and is currently going through the review process. The long term ownership of PAVA has not yet been formally agreed but will be reflected in the SOP when it has. Police Scotland have also advised that training arrangements have been built into the SOP.</p> <p>There is a formal record set which is governed by Policy Support; each policy or guidance document which is part of the record set is assigned a review cycle by the Executive who signs off the Policy; review cycles are either on an annual, three yearly or five yearly cycle. Policies will also be updated as and when changes happen. The SOP will be subject to a formal review cycle.</p> <p>The Guidance document is not part of the formal record set and therefore does not have a formal review cycle; there is currently a piece of work ongoing to review guidance documents and manage which should be added to the formal record set.</p> <p>This recommendation will be fully implemented when we have been provided with copies of the Guidance and SOP which show training arrangements and next review dates, along with evidence of their review.</p>			<p>BEING IMPLEMENTED</p> 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>A significant development in the production of the guidance has been the identification of lifetime ownership via Operational Support Division which took time to negotiate and therefore has slightly delayed progress with finalising the SOP for consultation.</p> <p>The SOP will be part of the formal record set and will be risk assessed to determine the frequency of review.</p> <p>Training materials have been built into the SOP where appropriate to do so.</p> <p>A Communications Strategy will accompany the publication of the SOP in due course.</p> <p>We have requested a meeting with Internal Audit to demonstrate the tracking system now in place along with providing assurances on the revised governance and escalation procedures that will strengthen our management of this resource.</p> <p>REVISED DATE September 2024</p>	Assistant Chief Constable Professionalism and Assurance	30/09/2024




RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE- 2.1 PAVA - Oversight Arrangements			TYPE
<p>We were unable to confirm the existence of any governance or oversight arrangements in respect of PAVA at either Force or Executive level. As such, there is no formal governance route to ensure compliance with the Irritant Spray Guidance Document, firearms legislation as relates to PAVA, or health and safety legislation. Whilst the associated guidance is owned by Operational Safety Training; arrangements for the issue, storage and use of PAVA are managed at a local level. During our site visits, a number of contacts cited a lack of clarity around roles and responsibilities , with one division explaining that they designed their own divisional PAVA guidance setting out respective roles and responsibilities.</p> <p>The control weaknesses identified elsewhere in this report suggest that the locally managed approach is limited in its effectiveness in ensuring compliance with associated legislative requirement for the safe use of PAVA sprays.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>Where there are not formal governance and oversight arrangements to ensure compliance with associated legislative requirements, there is a risk that Police Scotland is unable to ensure the safe and consistent use, issue and storage of PAVA spray cannisters. This could result in inappropriate use of PAVA resulting in physical harm to both users and subjects.</p>			Very High
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that governance arrangements are reviewed, and a central oversight group established to oversee the management of compliance for PAVA. This group should be responsible for overseeing PAVA guidance, managing compliance, and reviewing the output of compliance monitoring activities.</p>	<p>Professionalism and Assurance ACC</p>	<p>Management accept this recommendation.</p> <p>1. In the interim Strategic and Tactical Leads have been assigned who will assume oversight for the formation of a Short Life User Group to drive forward an end to end process review.</p> <p>2. Once the full review is complete, overall roles and responsibilities will be assigned to all parts of the process and defined within the update guidance.</p>	




RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>Police Scotland have advised that they are currently in the process of agreeing oversight arrangements for PAVA and that these will be captured in the SOP.</p> <p>This recommendation will be fully implemented once we have received evidence of the agreed oversight arrangements for PAVA in operation.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>The Clothing and Equipment Working Group will provide oversight in relation to PAVA. We have agreed and documented governance arrangements within our updated SOP but it is not yet finalised. Please see update to recommendation 1.1.</p> <p>REVISED DATE SEPTEMBER 2024</p>	<p>Assistant Chief Constable Professionalism and Assurance</p>	<p>30/09/2024</p>



RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE - 1.2 PAVA - Storage Lockers	TYPE
<p>As a firearm, it is important that PAVA spray cannisters are stored securely to prevent unauthorised access and/or accidental discharge of the substance into the air within police premises. As such, the Irritant Spray Guidance Document requires that:</p> <ul style="list-style-type: none"> • “Where staff are provided a permanent irritant spray, they may be provided with an individual purpose-built locker to store the spray... one key for this locker will be issued with the other being securely retained at the place of issue... Master keys for all irritant spray lockers are held within premises where irritant spray is stored”; and • “Where there are no purpose-built secure storage lockers available, irritant spray must be stored in a manner which provides two layers of security to prevent unauthorised access to the spray. This should include locked boxes contained within a locked and secure cabinet. An appropriate supervisor should have control of access to this box and be responsible for issue to officers”. <p>We visited a sample of seven sites during fieldwork and found that:</p> <ul style="list-style-type: none"> • Only five sites had purpose-built lockers for storing PAVA. At one of these sites, master keys were not available meaning that we could not confirm that PAVA sprays were securely stored within lockers; • At two of these sites, we found expired PAVA cannisters in officer lockers, and one instance of an on-duty officer carrying expired PAVA on their person; • We identified numerous issues of PAVA lockers allocated to off-duty officers being empty during our site visits, suggesting that PAVA cannisters had been retained by the officer at the end of their shift; • At one site visit, lockers recorded within PAVA records were not known to staff, meaning we were unable to locate the associated PAVA spray; and • At the two sampled sites that did not have purpose-built individual lockers, we found that one used Airwaves lockers and the other stored PAVA in a personal equipment locker, neither of which are permitted; 	<p>DESIGN</p> 
IMPLICATION	SIGNIFICANCE
<p>Where PAVA is not stored appropriately and securely, there is a risk that unauthorised personnel are able to gain access to the cannisters. Further, where expired PAVA is in circulation, there is a risk of physical harm to police officers and/or members of the public. Failure to comply with legislative requirements in this area could also result in reputational damage to both Police Scotland and the Scottish Police Authority.</p>	<p>High</p>




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>In addition to resolving the issues identified above from our sample testing, we recommend that Police Scotland undertakes a review across sites in possession of PAVA to ensure that:</p> <ul style="list-style-type: none"> •expired PAVA is removed from use; •sufficient lockers and/or appropriate locked boxes and cabinets are in place to ensure the safe storage of individual PAVA cannisters; and •records of individual PAVA lockers are up-to-date and accurate across the estate. <p>We also recommend that all officers are reminded of the need to ensure that PAVA sprays are returned to the designated location at the end of their shift, and not retained on their person or in their vehicle. Management may also wish to consider implementation of a rolling spot-check audit process within local sites to ensure the safe storage of PAVA on an ongoing basis.</p>	<p>Chief Financial Officer</p>	<p>Management accepts the recommendation.</p> <p>We will undertake an end to end review of all PAVA processes and will develop a comprehensive Improvement Plan with risk based priorities and milestone dates. Specifically for this recommendation, this review will include:</p> <ul style="list-style-type: none"> • Designation of named roles for security of PAVA in all stations • Audit of all PAVA storage across the Police Scotland estate, including countermeasures where necessary • Visuals improved to ensure process can be visually followed • Electronic monitoring of the status of all stations <p>This will allow us to change how we control PAVA, identifying responsible individuals and roles, and electronic tracking so that actions per station cannot be signed off until visual proof is provided.</p> <p>The timescales associated with this recommendation and all others within this report have been set recognising that a full review is needed of the whole system. This is being undertaken urgently with priorities and milestones identified. We expect to complete many milestones ahead of the target date, but we know that it will take some months to fully complete and be operational for all the recommendations in this report. A Short Life User Group with Strategic and Tactical Ownership has been put in place to provide additional governance.</p>	




RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>Police Scotland have advised that they are currently in the process of agreeing oversight arrangements for PAVA and that these will be captured in the SOP.</p> <p>This recommendation will be fully implemented once we have received evidence of the agreed oversight arrangements for PAVA in operation.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAIN IN PROGRESS</p> <p>New SOP is in the process of being circulated for PAVA, that includes guidance on named roles responsible for PAVA. This also clarifies the type of Storage locker that can be used in stations.</p> <p>A cleanse has taken place, by OSD, in January 2024 - as highlighted in this news article published on the Intranet:</p> <p>Uplift of damaged, discharged or expired PAVA cannisters 14/12/2023</p> <p>The Clothing and Equipment Working Group (CEWG) are arranging a service wide uplift of all damaged, discharged or expired PAVA cannisters.</p> <p>All officers should check their PAVA canister expiry date as a matter of urgency.</p> <p>If you or department have any damaged, discharged or expired PAVA cannisters, contact your local SPOC or Business Support Unit to surrender these for destruction.</p> <p>The PAVA uplift is planned for January 2024.</p> <p>Replacement PAVA cannisters can be ordered through the Logistics Connect online portal.</p> <p>It is unlikely that this will be fully completed by the expected date of 31st January due to interdependencies with the overall project but there is no reason to believe this will not be completed.</p>	Chief Financial Officer	30/09/2024



RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE - 3.1 Tracking of Stock	TYPE
<p>Our sample testing and conversations with staff across our sample sites highlighted numerous issues relating to the consistent recording, issue and subsequent storage of PAVA. Contacts expressed concerns as to the accuracy and integrity of PAVA stock records and cited a number of underlying issues as potential root causes.</p> <p>We found that a PAVA SharePoint is in place on the Force intranet and should be used to record and monitor the issue of PAVA to officers. However, contacts at our sample of sites identified the following issues:</p> <ul style="list-style-type: none"> • Two of the seven sites visited do not have access to the PAVA SharePoint meaning that they are unable to record the issue of PAVA on central records; • At the remaining sites, contacts expressed issues with the useability and functionality of this recording method and therefore issues being able to update the central PAVA record; • Staff at six of the seven sites visited maintain local spreadsheets to record the issue of PAVA as a result, meaning that actual issue of PAVA is not accurately reflected within central stock records; • The movement of staff around the Force was raised as a concern in terms of recording of PAVA. Staff explained that often when an officer moves to a different role or location, the individuals responsible for updating PAVA records are not informed, and correspondingly, the location of the officer's PAVA canister is not centrally updated. Our sample testing corroborated this with several examples of PAVA spray canisters recorded as being stored at that location were found to have moved with the officer to a new location; • At one site visit, we were informed that immediately prior to our audit visit, over 100 PAVA canisters were found in a cupboard by an Inspector. These canisters had expired in 2019, staff were not aware of them, and they were not recorded on any local or central stock records. Expired PAVA requires special uplift at a cost of £5 per unit; and • We were provided with anecdotal evidence of cases of PAVA canisters being delivered to local sites without having been requested leading to an over-supply of PAVA beyond the required amount. 	<p>DESIGN</p> 
<p>IMPLICATION</p>	<p>SIGNIFICANCE</p>
<p>There is a risk that Police Scotland is unable to properly account for stock of PAVA spray caused by a failure to ensure that there are robust record keeping arrangements in place. Where PAVA is not accurately and reliably accounted for there is a risk that:</p> <ul style="list-style-type: none"> • Spray canisters are issued to unauthorised personnel; • Expired spray canisters enter into circulation which could result in potential physical harm to police officers and the public; • Police Scotland incurs unnecessary expense caused by over-ordering PAVA for issue and/or associated uplift costs for disposal of expired PAVA. <p>Each of these risks could result in significant reputational damage to both Police Scotland and the SPA, and potential non-compliance with legislation.</p>	<p>VERY HIGH</p>




RECOMMENDATION STATUS

BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Accurate recording of all PAVA and its location is essential to ensure that units are held securely, only issued to authorised personnel and that effective stock rotation is deployed to minimise the risk of PAVA expiring before use.</p> <p>As such, we recommend that a Force-wide review is undertaken to identify all PAVA within the organisation, its serial number, location and expiry date. Any expired PAVA should be removed from sites as a matter of priority.</p> <p>A formal process should also be implemented to ensure that PAVA stock records are promptly updated to accurately reflect the location of units in the event that an officer moves within the Force.</p> <p>Thereafter, a formal stock take-process should be undertaken on at least an annual basis to ensure that the serial number, age, condition and location of individual PAVA canisters are accurately recorded.</p> <p>More generally, we recommend that Police Scotland reviews the effectiveness of the current SharePoint arrangement for managing PAVA stock records, ensuring that all staff requiring access are able to do so.</p> <p>Lastly, we recommend that responsibility for managing the deployment and movement of PAVA is centrally assigned such that sites only receive new PAVA when it is needed, and that PAVA is issued to sites in date-order to minimise the likelihood of canisters expiring before they are deployed and used.</p>	<p>Chief Financial Officer</p>	<p>Management accepts this recommendation.</p> <p>We will create a serialised asset management of all PAVA currently utilised by Police Scotland which will include Serial number & PSI number allocated.</p> <p>We will commit to an annual audit once the baseline has been established.</p> <p>This will allow us to identify who has PAVA, and where it is. This will push responsibility to the officer and the operational line to ensure they are in line with the expectations of the force.</p>	




RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>This recommendation remains in progress: a new system for tracking of stock called PAVA Connect is currently in development, the system is currently in testing and there are project meetings taking place every two weeks. It is intended that the system will have built in functionality for completing audits.</p> <p>Arrangements for annual stock checks will be detailed within the SOP including responsibilities and reporting arrangements.</p> <p>This recommendation will be fully implemented when the PAVA Connect system has been implemented and we are able to review the recording of stock, along with the arrangements for updating records and undertaking stock checks.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>All controls in local divisions for Stock tracking of PAVA have been identified. This has allowed for a national record, by PSI, to be created for the first time detailing the serial number, location and allocation, expiry date.</p> <p>A new system is currently in development by Digital Division, and we are awaiting a prototype of the system - with testing to be undertaken until end of March 2024.</p> <p>It is unlikely that this will be closed by the expected date therefore we have realigned the timescale in line with the SOP.</p> <p>Revised date September 2024</p>	Chief Financial Officer	30/09/2024




RECOMMENDATION STATUS

COMPLIANCE PAVA AIRWAVE - 4.1 PAVA Compliance Monitoring			TYPE
<p>As noted at MAP 4.1 above, we were unable to confirm during our audit that overall responsibility for PAVA has been assigned at either Force or Executive level. As such, there is no formal route through which assurance is provided over compliance with expected processes and legislative requirements.</p> <p>The Irritant Spray Guidance Document does not include any requirement to undertake stock audits to ensure the accuracy and integrity of underlying records. At five of seven sites visited, we found that staff have implemented local stock check arrangements on at least an annual basis. There is not, however, any formal route through which the results of these audits are communicated, or issues arising from the audit process are escalated.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that Police Scotland is unable to demonstrate compliance with both the PAVA guidance and associated legislation caused by a failure to implement a robust assurance and compliance regime. This could result in reputational damage to Police Scotland and/or physical harm in the event that PAVA spray is not stored and deployed correctly.</p>			VERY HIGH
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that a central compliance monitoring regime is established to provide assurance over the issue, storage and use of PAVA. The findings identified within the report should be used to inform development of this process as a means of ensuring that the control weaknesses identified are appropriately addressed.</p> <p>We also recommend that a formal governance route is established both to oversee PAVA generally, and also oversee the results of compliance monitoring activities. Reporting to this group should provide a clear summary of identified issues and corresponding action plans to address identified weaknesses.</p>	Assistant Chief Constable Professionalism and Assurance	<p>Management accepts the recommendation:</p> <ul style="list-style-type: none"> • ACC Professionalism and Assurance will assume the overall responsibility for overseeing of PAVA in the interim until subsequent assessment by Police Scotland to enable the organisation to identify appropriate formal governance routes. • A PAVA Short Life User group will be established for all Data/Asset Owners, including Strategic, Operational and Tactical where applicable. • Stores/Learning, Training and Development will explore any central monitoring capability available and report to the PAVA Short Life User Group as appropriate. 	





RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>This recommendation remains in progress. Central compliance monitoring will take place through the new PAVA Connect system which is currently undergoing testing. Governance arrangements are to be captured within the new SOP which is currently undergoing internal review.</p> <p>This recommendation will be fully implemented when we are provided with the finalised SOP and are able to review the output of compliance monitoring.</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>REMAINS IN PROGRESS</p> <p>The introduction of the electronic management system described above will provide the evidence to address this recommendation. Testing is ongoing. The revised procedures have been included in the new Standard Operating Procedure which gives instruction on compliance and governance responsibilities.</p> <p>Revised date September 2024</p>	<p>Assistant Chief Constable Professionalism and Assurance</p>	<p>30/09/2024</p>





RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 1.1 Draft IBC Version			TYPE
<p>There is a template IBC which all IBCs should be prepared in accordance with. This template outlines the minimum requirements to be included. We have reviewed the RDU re-design IBC and can confirm that it has been prepared using the February 2018. Comparison against the template IBC shows that the RDU IBC has been prepared in accordance with PMO guidelines.</p> <p>We note that the IBC template was reviewed and updated in January 2023. The Portfolio Management Office (PMO) confirmed the IBC will be required to align to the latest version of the template if it goes forward to any future governance boards.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p><i>Previous Internal Auditor's finding has not been provided to BDO.</i></p>			<p>LOW</p>
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Whilst we acknowledge that at the time of drafting the IBC the correct template was used, we recommend that before presenting the IBC to the Change Board it is updated to reflect the changes in the new template dated January 2023.</p>	<p>ACC Operational Support</p>	<p>We will liaise with PMO to transpose the content of the IBC to the latest IBC template.</p>	<p>02/10/2023</p>
BDO UPDATE APRIL 2024			STATUS
<p>At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>			<p>SUPERSEDED</p> 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status.</p>		<p>ACC Operational Support</p>	<p>N/A</p>



RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 2.1 Procedural Guidance			TYPE
<p>There are no policies and procedures in place for the process of rostering and in practice due to this lack of guidance in the West and National there is a disparity of the roles and responsibilities of Resourcing Staff as well as the input to be had by First Line Managers (FLM).</p> <p>Specifically, within the West region, there are separate teams to deal with training, citations, and overall rostering. FLMs also have access to Scope and often process changes. From our observations we note that there is limited communication between teams which means when changes are made by FLM, such as training or citations, which impact OBLs or rest days these are not communicated to Resourcing so that the appropriate action can be taken nor are they automatically flagged as a change in the system. Resource Advisors will regularly review their OBLs to ensure they are maintained at the reactive level and escalate any issues if they occur.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that due to inefficient practices, OBLs will continue to be inefficient and inconsistent, leading to increased financial cost, increased health and wellbeing issues, conflict with the Scottish Police Federation (SPF) and unnecessary pressure on planners and resources to meet demand.</p>			VERY HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that process planning and guidance development is developed for use by all resourcing teams. This should, as a minimum, outline the responsibilities of each role within the team and the processes, communication channels and rules for processing changes.</p> <p>This should then be reviewed by an appropriate governance forum before being distributed and implemented within all divisions and held as the single standard across the board.</p>	ACC Operational Support	<p>Guidance is available for use by resourcing teams. However, we are constrained in our ability to review it and ensure it is being properly used and followed. When identified, issues are addressed. Proposals made within IBC to assist governance. Review guidance and process planning.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>			<p>SUPERSEDED</p> 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PARTIALLY COMPLETE - NO FURTHER ACTION</p> <p>The addition of this role highlighted differences in procedures and practices in the West for Spontaneous Deployment as opposed to other areas of the Force. Revised guidance including clear responsibilities and roles have been introduced in West Divisions and are now being followed by Resource Advisors and Planning Staff.</p> <p>Since 2018, RDU Staff have been working to common process. These processes were reviewed as part of the work of the Business Analyst during the latest iteration of Resource Deployment Unit Redesign. The process maps are held in the RDU SharePoint site and are readily accessible by staff. Examples can be demonstrated during meeting on 8 April 2024.</p> <p>However, as has been documented previously, there are no transactional staff in the West and as such, once transaction or instructions are out with the RDU structure , there is no governance over how these are carried out. This is further complicated as the West Divisions have developed their own practices for these processes with a mixture of Service Delivery Units, First Line Managers and Departments such as training or criminal justice all having a locus which in RDU areas would be carried out by a single team. This was a major part of the outcomes for the RDUR and as such, there is no current capacity to make beneficial changes due to the pause in the Project.</p> <p>Please also note Organiational Risk (REF - O5A0004) Resource Deployment Model - Future Sustainability Risk as acknowledgement of the risk. This is subject to ongoing monitoring to manage. No further updates will be provided against this recommendation.</p>	ACC Operational Support	N/A



RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 2.2 Custody East Division Operation			TYPE
<p>As part of our sampling, we observed the practices of Custody East Division within the National region. The team is currently working at less than half the capacity it should (1.75FTE vs 4FTE) and for a period of 4 months, there was only 1FTE resourcing the whole unit. There has also been a number of changes in shift patterns across Custody as a whole, which has resulted in significant additional work for the custody resourcing team. As a result, the team is only working 2 weeks in advance, despite the requirement being 13 weeks.</p> <p>It was also observed that the Custody team does not have access to OBLs in the Scope system. This means that the OBLs are managed in an excel spreadsheet which is an inefficient, unnecessary administrative task and increases the risk of user error.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that due to inefficient practices that OBLs are not effectively monitored leading to a breach or increased overtime requests leading to increased financial costs.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that Custody East and all other divisions within Police Scotland who have not been granted access to manage OBLs within Scope are given the appropriate rights.</p> <p>It is also recommended that additional support is provided to Custody East, and any other divisions not operating at 13 weeks in advance, to bring them into alignment with the Police Scotland required 13 weeks advance scheduling.</p>	ACC Operational Support	<p>The issues raised around Custody are being addressed. This includes the inability to manage OBLs on Scope. Measures have been put in place to assist with the staffing, however there are known vacancies within the structure.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>We were provided with evidence that Custody East has been provided with additional support for managing their OBLs with weekly meetings set up with a resource advisor; a decision was taken that due to complexities in the division, management of OBLs would not be undertaken solely by the division.</p> <p>A decision was also made to move advance scheduling from 13 weeks to 5 weeks due to the number of changes required in the interim period for 13 week scheduling.</p> <p>This recommendation is superseded as alternative actions have been taken to address the risk, as outlined above. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>			SUPERSEDED 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE</p> <p>Planning is now being carried out to 5 weeks, which has proven to be the optimal forecasting time for this division. In addition, a part time team leader has been allocated to support staff dealing with custody. This allows for greater monitoring of workload, quicker resolution and escalation of issues and reallocation of workload if necessary. A further explanation and demonstration of evidence will be provided at the meeting on 8th April. Police Scotland will not provide any further updates against this recommendation.</p>	ACC Operational Support	N/A




RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 3.1 Understanding of Changes in Shift Patterns			TYPE
<p>The Force Resource Deployment Manager has taken a report in respect of the RRRDs to the Working Practice Review Board. The purpose of this report is to provide details of the findings of a Short Life Working Group (SLWG) created to address the issue of RRRDs banks. Recommendations are provided to address the high levels of RRRDs banked and these will be implemented and monitored. However, this is only limited to addressing the issue rather than any analysis to identify and address the root-cause.</p> <p>Without undertaking work to identify the root cause of the issues that are prevalent across the whole of Police Scotland but also individually within each division, it is difficult for the Project team to truly understand what the problems are which need addressing within the business case. This is further enhanced by the fact that there are no set quality standards for how a resourcing structure should look and operate to be able to assess whether each division is performing well. Without understanding these issues in greater detail, a target operating model cannot be established.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that without proper monitoring and root cause analysis, Police Scotland are may be unable to effectively identify the some performance issues within the department to be addressed by the business case. This risk will increase in the continued absence of a nationalised model, due to the challenge presented by collating, monitoring and analysing metrics from a vastly dispersed model.</p>			VERY HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that proposals for measurable performance metrics are developed identified for the Resourcing Deployment Units nationally RDU in preparation for a nationalised operating model. which are comparable but also specific to each region. These should be supported by a dashboard of management information which investigates the root cause analysis of any issues identified.</p> <p>A governance forum should be established, or responsibility given to an existing governance forum, which meets at least monthly. Within their remit they should be tasked with ongoing monitoring as well as providing action points to address issues identified.</p>	ACC Operational Support	<p>Performance metrics are being developed to allow internal scrutiny of the department, however the impact of these will be limited without sufficient reform i.e. while the current structure is in place. Seek to implement a single, national structure in the first instance, to then gain the full benefit of performance metrics.</p>	




RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Any revised business case should continue to seek to address the fundamental issues including the clear disparity of service across the country. Using identified metrics with appropriate governance would provide opportunity to better understand core issues and provide a consistent and national data source to compare and review.			
BDO UPDATE APRIL 2024			STATUS
At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.			SUPERSEDED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
<p>PARTIALLY COMPLETE - NO FURTHER ACTION</p> <p>Whilst Metrics have been recommended to be in place prior to any change in the RDU structure , this was wholly dependent on there being sufficient resource aligned to the RDUR project to develop and support the introduction of this reporting.</p> <p>As such , the status quo remains whereby any identified areas of concern are identified and applied on an As Required Basis as there is little capacity to put in place a formal performance framework. An example of this is the introduction of revised Re-Rostered Rest Day (RRRD) Guidance for Officers, to the Force in October 2023. To support this, a number of reports are run which identify :</p> <ul style="list-style-type: none"> •Breaches of the 4 Day limit to reallocate rest Days. •Instances where RRRD are banked out with the guidance (Manually added) •Levels of Banked and Allocated RRRD Monitored to ensure compliance with guidance. <p>Interpretation of this data has identified areas where the policies are not being followed, thereby allowing remedial reinforcement action to be taken .</p> <p>Reporting of these Matters is directed to the Working Practices Review Board Chaired by ACC Operational Support.</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status 1.1 RDU.</p> <p>Please also note Organiational Risk (REF - O5A0004) Resource Deployment Model - Future Sustainability Risk as acknowledgement of the risk. This is subject to ongoing monitoring to manage. No further updates will be provided against this recommendation.</p>	ACC Operational Support	N/A	




RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 4.1 Overarching Approach to Benefit Identification			TYPE
<p>The second stage of the process is to develop Benefit Profiles and undertake initial benefit baselining. This Benefit Profile will describe, in detail, the benefit, baseline measurement, benefit target and ongoing evidence of the benefit realisation. Every benefit (or dis-benefit), captured in the Business Case should have a Benefit Profile. There is no timescale for which part of the business case this should be considered at. As such, other than the analysis assessed in Control Objective 4.2 & 4.3, no benefit profile has been developed.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that due to benefit profiles not being developed, the benefits identified as part of the business case are not achievable or measurable and thus the preferred option taken has no benefits.</p>			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that for the benefits identified to support the business case, that the benefit profiles are developed to provide assurance that they are achievable and measurable.</p>	ACC Operational Support	In line with the Benefits Management Strategy, Benefit Profiles will be developed during FBC, having been outlined at IBC.	





RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>		<p>SUPERSEDED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status 1.1 RDU.</p>	<p>ACC Operational Support</p>	<p>N/A</p>



RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 4.2 Efficiency Savings			TYPE
<p>The efficiency savings identified are as a direct result of releasing Officers from roles within RDU for utilisation elsewhere in the organisation and replacing them with civilian staff equivalents. 25 Officers currently work in the RDU and 16 (64%) are on modified duties. At this stage of the proposal, it has not been considered if the Officers are fit to return to full Police Officer duties or if another role will have to be found that can accommodate existing adjustments/modifications.</p> <p>If any of the current 25 officers were to return to full Police Officer duties before implementation of the project, they would be replaced by another officer requiring modifications as the Project Manager explained that the figure of 25 is a 'quota'. No communication with HR has occurred to date to ensure that this approach is in line with the strategic aims of supporting Officers on modified duties.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that the release of Officers back to active duty is not in line with the overall strategic aims of supporting Officers on modified duties.			LOW
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the financial calculations are reviewed and updated based on the current Officer rates.</p> <p>It is also recommended that the Project team engage with HR to ensure that this approach is in line with the strategic aims of supporting Officers on modified duties.</p>	ACC Operational Support	<p>Liaise with Finance to update the Funding and Affordability Matrix to reflect the latest financial rates for officers and staff. In turn, the relevant IBC sections will also be updated to reflect financial estimates based on these latest rates.</p> <p>Discuss Staffing Profile proposals with People Direct to confirm there is no conflicting intention or action with strategy to support modified officers. Note, People Direct have been supportive of Staffing Profile proposals to date.</p>	02/10/2023
BDO UPDATE APRIL 2024			STATUS
<p>At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>			SUPERSEDED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status 1.1 RDU.</p>	ACC Operational Support	N/A



RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 4.3 Additional Benefit to be confirmed			TYPE
<p>We have reviewed the efficiency calculations for both the West and National areas and noted that whilst the approach and methodology was deemed reasonable, there were a few discrepancies in the calculations. This included inconsistencies in rounding and reporting of figures between different report, as well as the Officer rates used to be the April 2020 rates rather than April 2021 to be consistent with the rest of the business case.</p> <p>The overall impact of this is to possibly increase the overall benefit to be realised, however the calculations would need to be fully re-performed to understand the exact impact on it.</p> <p>It was also noted that one of the divisions within the National are, PPCW, were previously 'Safer Communities' in SCD until April 2021 when they became their own Division. As such, there wasn't the data available to calculate the average transaction used in the calculations. The SCD's rate of transactions have been adopted, however there is no evidence to support that this would be an accurate representation of how the division currently operates.</p> <p>Whilst an approximation of potential benefit to be realised has been identified based on the survey, it has been determined that the most appropriate method of identification would be a "time and motion" study. A time in motion study is a technique used to analyse work efficiencies by observing the steps and time taken by an employee to complete all tasks and activities. It combines a time study, which monitors the amount of time required to complete each step of a workplace activity, with a motion study, which observes the individual steps taken to complete that activity.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that there is not an effective approach to measure the benefit identified and thus it cannot be accurately realised.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that all calculations should be reviewed for accuracy and consistency, including with other reports used within the business case.</p> <p>It is also recommended that upon completion of recommendations with Control Objective 2 & 3, the feasibility of undertaking a time and motion study should be reconsidered and if possible, undertaken.</p>	ACC Operational Support	Liaise with Business Change Analyst and Finance to ensure all calculations are reviewed for accuracy and consistency where referenced in relevant reports.	02/10/2023
BDO UPDATE APRIL 2024			STATUS
<p>At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>			SUPERSEDED 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status 1.1 RDU.</p>	ACC Operational Support	N/A




RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 5.1 Approach of calculation of FTE			TYPE
<p>It is acknowledged that the current RDU team do not undertake 100% of the Scope transactions. The RDU team supports 88% of E Division and 89% for J Divisions Scope transactions; C and P divisions 92%, A division 89%, D division 62%, and N division 67%. To get a true reflection of an RDU completing Scope transactions to apply to the West and National regions the RDU FTE processing 100% of the transactions needed to be calculated. However, this would only lead to understate the FTE required based on the above model.</p> <p>The FTE required calculation is based entirely on Scope transactional data. To capture and analyse the non-Scope tasks questionnaires were sent out to the East and North regions to capture the estimated time it takes to complete them and the relative complexity of each task. Questionnaires were subsequently collected and analysed, but the information was not deemed credible. Instead, a time and motion study is to be performed. This would give a more accurate representation of the non-scope tasks (such as emails, team meetings, etc.) as it will be based real time recording rather than estimation. This can then be better reflected in the resource required.</p> <p>Based on this calculation, it has been identified that an additional 111 FTEs would be recruited, vetted, and trained in approximately four equal intakes. At the time of fieldwork, initial discussions had been held with Training regarding the potential to facilitate training and 'place holders' agreed. However, capacity to run training was not confirmed, nor has it been discussed with recruitment or the vetting unit. Both recruitment and vetting units experience 'peak' periods, therefore, four equal intakes may not be the most efficient option. It may be better to have 2 larger intakes at quieter periods.</p> <p>Overall, the approach used is deemed reasonable as it is based on an existing RDU structure. However, it is limited to only looking at the transaction processed via Scope and doesn't consider non-Scope processes. Within our review of the calculation, we have also identified variances in the rounding of elements within the calculations which may impact the overall RDU FTE number. For example, some of the support officer, sergeant and constable FTEs were rounded to 1 decimal place, whilst others were rounded to 2 decimal places.</p> <p>The current IBC, whilst internally consistent, does produce an outcome which is likely to be unaffordable in the context that the real life challenges of the RDUs need to be addressed.</p>			<p>DESIGN</p> 
<p>IMPLICATION</p> <p>There is a risk that the FTE required is not reflective of actual practice due to gaps in source data and inaccuracies in calculations leading to under/over staffed RDUs. There is a risk that the absence of an efficiency and savings approach to the IBC results in an unaffordable and undesirable change proposal. There is a risk that the existing inefficiencies within the current RDU approach do not get addressed as a result.</p>			<p>SIGNIFICANCE</p> <p>HIGH</p>
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the calculation within the IBC and appendices are reviewed for consistency across calculations.</p> <p>We also recommend that the Project team engage with Human Resource and the Vetting team to understand the capacity they have to support the additional staff requirements identified.</p>	<p>ACC Operational Support</p>	<p>Liaise with Business Change Analyst and Finance to ensure accuracy and consistency of all calculations.</p> <p>Discuss proposed intake with Vetting to collect input as to what the most realistic timeframes for recruitment may be. Note: People Direct are aware and supportive of the proposed intake.</p>	<p>02/10/2023</p>





RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.</p>		SUPERSEDED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status 1.1 RDU.</p>	ACC Operational Support	N/A





RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 5.2 Business As Usual (BAU) Revenue Cost			TYPE
<p>The rates used in the revenue calculation are based on Staff salaries as at April 2021 however, updated rates effective from April 2022 are now available and should be used to obtain a more accurate cost. The total annual costs have been estimated as £4,078,178 split between Additional resources - staff (£3,853,222) and shift allowance (£224,955). Due to the phased intake, the costs for Year 1 and 2 have been apportioned and will be influenced by any changes and/or delays to recruitment. The current phasing is only an example format and thus this should be finalised to enable correct calculation of costs.</p> <p>A formal Job Evaluation exercise has reviewed the Job Descriptions for each role within the RDU and applied a grade based on responsibilities. However, these will be confirmed during the FBC. We deem this a reasonable approach in the interim, however consultation should be sort with HR to ensure that the appropriate grades have been appointed.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that the estimated revenue costs do not reflect actual costs to be incurred under the preferred option leading to an inability for appropriate governance to be undertaken.			LOW
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
The BAU revenue cost calculation should be reviewed to ensure the correct salary rates are used and that the calculations are reflective of the most realistic phasing of intakes. The Project team should also consult with HR to ensure that the gradings applied to the roles are deemed appropriate when finalising the business case.	ACC Operational Support	Liaise with Finance to ensure the Funding and Affordability Matrix reflects a) the correct salary rates for officers and staff and b) the calculations are updated to reflect the most realistic vision of phased recruitment. In turn, the relevant IBC sections will also be updated.	02/10/2023
BDO UPDATE APRIL 2024			STATUS
At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.			SUPERSEDED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
These actions (x8) are incomplete as since the audit took place a decision was made to not progress with the RDU Project. An update was requested but not provided in time for the follow up deadline.		ACC Operational Support	N/A



RECOMMENDATION STATUS

RESOURCE DEPLOYMENT UNIT (RDU) - 5.3 Capital Costs Assumptions			TYPE
<p>The Estates cost of £500 per FTE is a standard figure applied by Finance. However, it has not yet been agreed if under the new resourcing structure whether staff will work full time at the office, full time remotely or a hybrid of both. At this stage of the business case, there is no formal assurance that the FTEs will be accommodated in current Police Scotland buildings. This is not expected to be an issue as contact is maintained with Estates at appropriate intervals and the approach agreed is to firm-up requirements, building allocations, seating plans, etc. during the development of the FBC.</p> <p>VAT is excluded as Police Scotland are not liable for VAT and inflation will be 'added in as appropriate during the budgeting process. Also, it is not accurate to add blanket inflation across costs as some contracts may include fixed pricing.</p> <p>As such, there is limited assurance which can be provided over the reliability of the estimated capital costs. Further work needs to be undertaken during future business case analysis to reliably estimate the associated costs.</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that capital costs are understated as capacity to accommodate new FTEs has not been considered yet, leading to additional cost and the project being paused due to funding issues.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Project team engage with Estates to obtain an understanding of capacity within the existing structure to accommodate additional staff members and to support in reliably estimating additional costs to be incurred.	ACC Operational Support	Discuss intention, scale of requirement and approach to continued engagement with Estates. Note: Estates have been primed on the intent. However, the exact requirement cannot currently be confirmed. Previously, Estates and RDU Re-design agreed to confirm the requirement shortly prior to completing the FBC paper).	02/10/2023
BDO UPDATE APRIL 2024			STATUS
At the time of the review, Police Scotland have advised that none of the recommendations related to this review have been implemented due to a decision to not progress with the Resource Deployment Unit project. An email chain was provided showing the ACCs support of pausing the project; formal evidence of the PMG discussion which took in place in January 2023 and the associated decision logs recorded on the project site within PPMA have been provided which shows the RDU projects were not backed with necessary resourcing and investment, therefore they weren't included as a formal project.			SUPERSEDED 




RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>PROPOSED FOR CLOSURE - SUPERSEDED</p> <p>Police Scotland are proposing this recommendation as superseded as the recommendation is no longer relevant as the RDU Project did not progress. See email from ACC Operational Support to confirm status 1.1 RDU.</p>	ACC Operational Support	N/A




RECOMMENDATION STATUS

CORE FINANCIAL SYSTEMS - 4.1 Manual Intervention Requirements - Automate Systems	TYPE
<p>It is important that there are suitable systems in place to allow key financial processes to take place with maximum efficiency and efficacy. Well-designed systems will allow controls to be applied with minimal requirement of manual intervention which can increase the risk of fraud or error.</p> <p>During our testing, we identified a number of areas where systems could be improved to reduce the manual input required, as follows:</p> <ul style="list-style-type: none"> • There is a system constraint by which changes to existing suppliers can be made in e-Financials without authorisation of the Purchasing Manager being enforced by the system. A manual process is in place which relies on users flagging changes to the Purchasing Manager. We note this does not impact new suppliers, which require the Purchasing Manager to action new supplier accounts before they are added to master data. There are also some compensatory detective controls in place to identify potentially fraudulent changes to supplier data: the Accounts Payable Team maintains a file of evidence to support any supplier changes and the Cash & Banking Team send a monthly email querying any changes made to supplier bank details without supporting records, this email has only been required twice in the last 12 months. • The HR system (SCoPE) is not integrated with the Payroll system (iTrent). Key staff highlighted that on average 2,000 transactions per month require manual input to iTrent, vs 60-70 transactions (overtime and expenses) which can be extracted from SCoPE and uploaded to iTrent. • There are a number of monthly payroll and exception reports which have to be individually run by the payroll co-ordinators by clicking into each report type in iTrent, selecting the desired output formats and selecting run, which can be time consuming. There may be opportunities to automate this process further if the same reports and formatting are required monthly. • Bank reconciliations are prepared manually and are not automated within e-Financials. We note from discussions with key staff that automation was trialled within e-Financials in the past, however was unsuccessful. <p>We note management are planning to undertake a renewal of the corporate system as part of a larger transformation project in the next 3-4 years.</p>	<p>DESIGN</p> 
IMPLICATION	SIGNIFICANCE
<p>Where systems require excessive manual input, there is a higher risk of human error or fraud and therefore key controls may not be consistently complied with.</p>	<p>LOW</p>





RECOMMENDATION STATUS

PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that SPA ensure that the manual nature of current systems is addressed, and consideration be given to opportunities to automate systems as part of the intended renewal of the corporate system.</p>	<p>Senior Manager Accounting Control and Business Systems</p>	<p>EpF is the corporate programme which is looking at driving service ownership and System integration (elimination of manual processes). No further action required re strategic direction. The items highlighted above will be addressed via epf. As an interim measure the bank account reconciliation will be automated in efinancials.</p>	
BDO UPDATE APRIL 2024			STATUS
<p>This recommendation remains in progress as PS have advised that there have been numerous issues with the development bank reconciliation module causing User Acceptance Testing to be delayed. Specifically issues surrounding the import of electronic format bank statements and reconciliation issues have caused the difficulties in progressing with the automated system.</p>			<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
<p>REMAINS IN PROGRESS</p> <p>We have encountered a numerous issues with the bank reconciliation module, and that will prevent us from completing UAT prior to the YE.</p> <ul style="list-style-type: none"> -The import of electronic format bank statements (issues around server location pick-up and IT restrictions) -Reconciliation issues (1) - the software is not identifying potential matches between cashbook/bank statement, meaning the team are required to manually search for each transaction. This is not anticipated usage. -Reconciliation issues (2) - due to the requirement for us to import transactions via a cashbook uploader template (for VAT reporting purposes), the transactions are not in a format to be easily reconciled via the bank rec module. This import routine aggregates/summates each individual line of the journal to one posting total - when these transactions come through the bank statements they are all individually listed. Again, not anticipated usage. <p>ABS have been advised of the issues and we continue to work with them and ICT to resolve them. Given the delays to date, I think it is now unrealistic we will meet the anticipated 31/03/24 target - the aim will now be 30/06/24.</p>	<p>Senior Manager Accounting Control and Business Systems</p>	<p>30/06/2024</p>	



RECOMMENDATION STATUS

Project Review FMOR - 1.1 Governance of Project Closure			TYPE
<p>"We have inspected the documents throughout the life cycle of the project. Sufficient documentation was provided for the Project initiation, Phase one, and Phase two stages to demonstrate appropriate approval being obtained from different boards and committees.</p> <p>It was confirmed by ACC Local Policing East that there was no formal demonstratable evidence for the project closure following existing Project workstreams being reallocated, despite the Formal Project Status FMOR had been granted by the Change Board. This means Project Close procedures (producing End Project Report and obtaining ultimate approval from Change Board) were not followed as required by the Stage Gate Framework. From inquiry with ACC Local Policing East, we understand that the root cause of this was due to lack of Corporate staff (i.e. Project manager and Business Analysis as per the original resourcing request) to manage the project. In addition, the project was subsumed into the Local Policing Service Delivery Programme and Enabling Policing for the Future project going forward.</p> <p>There is a risk that, if governance processes in place throughout the life cycle of a Project are not effective, projects will not be delivered and managed appropriately and are therefore unlikely to realise the benefits they were intended to deliver."</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
The project scope may have changed without appropriate escalation.			HIGH
BDO'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Ensure the project management methodology including the Stage Gate Framework is followed in all cases. The governance process should ensure sufficient challenge and discussion can be evidenced relating to a project when it has significant scope change and/or is facing closure."	ACC Local Policing East	Management acknowledge the findings in this report.	30/06/24
BDO UPDATE APRIL 2024			STATUS
Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in Q3.			NOT IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>"PROPOSED FOR CLOSURE</p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete."</p>	ACC Local Policing East	30/06/24



RECOMMENDATION STATUS

Project Review FMOR - 2.1 Formalisation of Resourcing Requirement Decision-making Process below Change Board Level			TYPE
<p>"Through enquiry with the FMOR Project team, we understand that the project was "de-prioritised" due to resourcing constraints. However, no audit trail can be provided to demonstrate this decision making. As resourcing prioritisation is constantly under review, and when required, discussed with Chief Digital and Information Officer and Senior Executive, this flexible and fluid nature of operation does not naturally lend itself to retaining supporting documentation.</p> <p>There is a risk that, if there are not effective governance processes in place for prioritising projects and allocating funds, public funding is being spent inefficiently and projects which are beneficial to organisational efficiency are not undertaken.</p> <p>A similar observation relating to the transparency of investment prioritisation decision making has been raised within the Budget Setting and Investment Prioritisation audit conducted by BDO. Further information relating to this issue can be found within the findings of the Budget Prioritisation report."</p>			DESIGN 
IMPLICATION			SIGNIFICANCE
The project scope may have changed without appropriate escalation.			HIGH
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Review the processes and governance structures in place for allocating corporate support resources to projects being completed within Police Scotland. The formation of a Project Management Office (PMO) function could be valuable in providing organisation wide visibility over all projects and, in turn, how current resources can be best allocated to projects.	ACC Local Policing East	Management acknowledge the findings in this report.	
BDO UPDATE APRIL 2024			STATUS
Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in Q3.			NOT IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>"PROPOSED FOR CLOSURE</p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete."</p>	ACC Local Policing East	N/A



RECOMMENDATION STATUS

Project Review FMOR - 3.1 Tracking of Objectives and Benefits of the Project throughout its Lifecycle			TYPE
<p>"The objectives and benefits of a project should be clearly defined and tracked throughout the life of the project.</p> <p>While the objectives and benefits of the FMOR project were defined within the FMOR Project ToR and Potential Project Assessment, there was no formal tracking of progress against objectives or benefits.</p> <p>There is a risk that, if project objectives and benefits are not being adequately tracked, that they will not be achieved throughout the lifetime of the project.</p> <p>Similar observations regarding Impact Analysis have been raised in the Budget Setting and Investment Prioritisation audit for the wider Change Project Process. Further information relating to this issue can be found within the findings of the Budget Prioritisation report."</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
The project scope may have changed without appropriate escalation.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Ensure that, in future projects, there is emphasis placed on the importance of tracking the progress made against defined objectives and benefits for projects. This includes an impact Assessment to be conducted at closure stage of the Project.</p> <p>Understand it is equally as important to consider the operational/non-financial benefits (in additional to financial benefits) of a project and to ensure that they are treated with a defined weighting and importance within the organisation</p>	ACC Local Policing East	Management acknowledge the findings in this report.	
BDO UPDATE APRIL 2024			STATUS
Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in Q3.			<p>NOT IMPLEMENTED</p> 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>"PROPOSED FOR CLOSURE</p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete."</p>	ACC Local Policing East	N/A



RECOMMENDATION STATUS

Project Review FMOR - 4.1 Tracking Finance Impact of the Project throughout its Lifecycle			TYPE
<p>Internal Audit confirmed with the Finance team that the FMOR project never reached the stage of doing a financial assessment of costs for each element. While the initial cost analysis of delivering and maintaining the project was approved by the Change Board at early project delivery stage, there was no formal tracking of actual spend against initial cost analysis.</p> <p>There is a risk that a projects costs could be deviating significantly from the initial agreed cost and due to a lack of tracking, this may not be identified. Tracking cost from an early stage of the project would allow Police Scotland to understand the full cost of a project, and when the project is closed, to analyse costs and benefits and how effective a use of public fund the project was.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
The project scope may have changed without appropriate escalation.			MEDIUM
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>Ensure that, in future projects, there is emphasis placed on the importance of tracking the progress made against defined objectives and benefits for projects. This includes an impact Assessment to be conducted at closure stage of the Project.</p> <p>Understand it is equally as important to consider the operational/non-financial benefits (in additional to financial benefits) of a project and to ensure that they are treated with a defined weighting and importance within the organisation</p>	ACC Local Policing East	Management acknowledge the findings in this report.	
BDO UPDATE APRIL 2024			STATUS
Police Scotland have not provided updates for the recommendations related to this audit as it is intended that these will be superseded by the Change Management audit which is due to take place in Q3.			<p>NOT IMPLEMENTED</p> 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
<p>"PROPOSED FOR CLOSURE</p> <p>The findings within this report are not reflective of the robust project management structures that are in place for agreed projects within Police Scotland's Transformation Portfolio. FMOR did not progress in the Transformation Portfolio, albeit it is appreciated that this may not be entirely clear from the document review. The findings are therefore unique to FMOR. Our Change Management function and Project Management disciplines are robust and therefore we are confident that similar findings would not have been made against a review of any project that sits formally within our Portfolio.</p> <p>On this basis, no further action will be taken at this time. The approved internal audit plan for 2024/25 includes an internal audit of the wider Change Management where evidence will be provided to show compliance with project management methodology; governance structures over decision-making particularly around resourcing; the importance of the Portfolio Management Office in delivering visibility and oversight across the portfolio and our efforts to continuously develop our approach to benefits management. We will take forward any improvements identified from this audit when complete."</p>	ACC Local Policing East	N/A

STATUS OF SPA CORPORATE SERVICES RECOMMENDATIONS



RECOMMENDATION STATUS

CYBER SECURITY - 1.1			TYPE
Due to sensitivity, the details of this recommendation have been removed.			DESIGN 
IMPLICATION			SIGNIFICANCE
Due to sensitivity, the details of this recommendation have been removed.			Not Provided
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Due to sensitivity, the details of this recommendation have been removed.		Due to sensitivity, the details of this recommendation have been removed.	
BDO UPDATE APRIL 2024			STATUS
Due to sensitivity, the details of this recommendation have been removed.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Due to sensitivity, the details of this recommendation have been removed.			

STATUS OF SPA FORENSIC SERVICES RECOMMENDATIONS




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that SPA Forensic Services develop and implement a formal business continuity framework and policy. This should include:</p> <ul style="list-style-type: none"> • Purpose of the policy • Objectives • Definition • Roles and Responsibilities • Governance arrangements • Business Continuity Management process • Training • Testing • Monitoring • Evaluation • How and when to update Business Continuity Plans. <p>A number of these areas are included within the current Business Continuity Plan and we recommend that management reviews the plan's contents and use this as the basis for developing a Business Continuity Policy and Framework. This should enable the plan to be a concise document used in the event of an incident, and the policy to contain the background information supporting the plan.</p> <p>We recommend that SPA Forensic Services management identify and record any risks relating to business continuity within relevant risk registers.</p>	Head of Quality Assurance and Information Compliance	<p>Forensic Services will scope and develop a FS Business Continuity Policy and Framework.</p> <p>Forensic Services will review risk registers to ensure relevant risks record how control measures mitigate risk to business continuity.</p>	31/12/2022





RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
No evidence was provided this quarter.		NOT IMPLEMENTED
This recommendation will be fully implemented once we are provided with evidence that a Business Continuity Policy/Framework has been developed with all areas from the original recommendation included, and copies of relevant risk registers with business continuity risks included.		
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.	Head of Quality Assurance and Information Compliance	30/06/2024





RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that in coordination with the Police Scotland Business Continuity team, training for staff identified as part of the Business Continuity Management Response structure is undertaken to ensure that role holders are aware of key Business Continuity information, their roles and responsibilities and how to manage Business Continuity within their function. Further to this, the training should be refreshed on a regular basis. We also recommend that as part of onboarding for any staff newly assigned Business Continuity responsibilities that they undertake the training.	Head of Forensic Infrastructure & Support	Forensic Services will engage with Police Scotland Business Continuity Team to scope training available and schedule a programme for relevant staff.	31/06/2022
BDO UPDATE APRIL 2024			STATUS
No additional evidence was provided this quarter. This recommendation will be marked as fully implemented once we have been provided with evidence of the completed training needs assessment and that staff with responsibilities related to the BCP have completed suitably recent training.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Head of Forensic Infrastructure & Support	30/06/2024





RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that RTOs and RPOs are defined in line with the results of the BIAs and are recorded within business continuity documentation to set out the maximum amount of data (within each business-critical process) that could be lost in terms of time.</p> <p>We recommend that SPA Forensic Services introduces a formal process to ensure that all technology-related recovery expectations (RTO and RPO) set out in BIAs and BCPs are reviewed against Digital Division resilience and recovery capabilities to assess whether the expectation can be met. Where recovery expectations are not in line with what is achievable, management will need to consider alternative continuity strategies or to invest in increased IT resilience or recovery capability.</p>	Digital Division (Supported by Head of Forensic Infrastructure & Support)	Forensic Services will engage with Digital Division in the development of the Digital Division Disaster Recovery Strategy and Plan which will scope technologies and resilience.	31/06/2023
BDO UPDATE APRIL 2024			STATUS
<p>We have not received any evidence to support implementation of this recommendation and therefore the status is recorded as not implemented.</p> <p>This recommendation will be fully implemented when it can be evidenced that a formal process is implemented to ensure all technology related recovery expectations are reviewed against Digital Division resilience and recovery capabilities to assess if expectations can be met.</p>			NOT IMPLEMENTED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
No revised management response was provided this quarter due to staff sickness.	Digital Division (Supported by Head of Forensic Infrastructure & Support)	30/06/2024	




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that all immediate response plans are reviewed and updated. This will better position the organisation in the event that an incident occurs that requires immediate response and potential invocation of the BCP. We also recommend that a review process is established to ensure consistency in the approach to reviewing immediate response plans.	Head of Business Support	Forensic Services Immediate Response Plans will be reviewed and updated	31/6/2022
BDO UPDATE APRIL 2024			STATUS
No additional evidence was provided this quarter. This recommendation will be fully implemented when it can be evidenced that Immediate Response Plans are reviewed on an annual basis.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
Immediate Response Plans across Forensic Services are subject to annual review following the accredited Management System Document Control process.		Head of Business Support	30/06/2024




RECOMMENDATION STATUS

BUSINESS CONTINUITY PLANNING - FORENSICS SERVICES			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			2
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that a formal programme of testing the business continuity plan is developed and implemented. Outcomes of the testing should be reported back to the Director of SPA Forensic Services with forward reporting to the SPA Audit and Risk Committee (ARAC). The range of tests should include live testing, and simulations of different scenarios. Testing should be risk-based and targeted for those areas of the organisation that are identified as being most susceptible to an incident and/or would suffer the most adverse consequences.</p> <p>Live testing seeks to recreate a realistic threat to Business Continuity. These tests should, where possible, closely simulate an actual incident to provide assurance that BCP will aid the return of disrupted business critical services. Tests of plan should also consider involvement of areas that provide services to and from the areas under test, including IT representation to provide additional challenge, where assumptions may be made across areas. We also recommend where testing, assumptions should be subject to challenge.</p> <p>The outcomes of testing, as well as responses to live business disruptions, should be formally documented and identify 'lessons learned' with actions from these tracked to completion, including updates to BCP documentation.</p>	Head of Quality Assurance and Information Compliance	Forensic Services undertook an exercise in July 2022. Forensic Services will ensure outcome is reported to Director of Forensic Services with forward reporting to the SPA Audit and Risk Committee (ARAC). Forensic Services will also report future programme to SPA ARAC.	30/06/2024





RECOMMENDATION STATUS

BDO UPDATE APRIL 2024		STATUS
<p>No additional evidence was submitted during this quarter.</p> <p>To consider this recommendation fully implemented, evidence must be provided regarding the completion of testing for the business continuity plan, the documentation of lessons learned, and the follow-up actions taken</p>		<p>BEING IMPLEMENTED</p> 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.	Head of Quality Assurance and Information Compliance	30/06/2024





RECOMMENDATION STATUS

FORENSIC CASE MANAGEMENT			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Staff should be reminded of the importance of invoking Incident Management procedures in line with policy requirements. Further training should be provided to staff to make them aware of what constitutes an incident. This training should also highlight the significant risks presented to the organisation, data subjects and the criminal justice process if incidents and/or near misses are not investigated in a timely manner. In addition, staff should be reminded of the importance of complying with procedures for removing and returning case files from storage.	SPA Forensic Services/SPA IM	Changes to the FS Management System were implemented with the creation of a new SOP relating to Information Security incidents. Moodle training was issued by SPA Information Assurance team and continues to be monitored and escalated to Heads of Function and Senior Management in FS.	30/06/2024
BDO UPDATE APRIL 2024			STATUS
No additional evidence was submitted during this quarter. To consider this recommendation fully implemented, we would require evidence of the content covered in the Information Management Training.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Forensic Services/SPA IM	30/06/2024



RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Any processes and systems implemented should be based on a single, consistent process that is operated across all locations to allow for the recording of movement from one site and receipt by another.	Head of Forensic Infrastructure & Support	Forensics has a mixture of large and smaller sites. Whilst all must comply with the same standard operating procedures we recognise that is appropriate for different application of controls across sites. A review will be undertaken of case file handling controls across all forensics sites and where appropriate they will be standardised.	30/06/2024
BDO UPDATE APRIL 2024			STATUS
No evidence was submitted during this quarter. This recommendation cannot be marked as fully complete until we are provided with evidence of case file handling controls across all forensic sites being standardised where appropriate.			NOT IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Head of Forensic Infrastructure & Support	30/06/2024



RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>With repeat incidents of missing files, and the wider system and process issues identified above, management should identify how best to perform a reconciliation of physical casefiles across all sites to confirm the accuracy of current records and to allow for identification and then investigation of any missing files. This will be a necessary action in any case to create an accurate inventory of casefiles.</p> <p>A key element of the successful operation of processes is to create a single way of working that contributes to the creation of a single national record of physical casefiles. This should include a master record of all files being created and maintained with supporting processes and solutions to allow for tracking and tracing of the movement of files, especially those taken offsite - whether that be to another Forensic Services site, being taken offsite by a member of staff or being sent to a partner organisation.</p> <p>The process of having localised (site and team based) processes and spreadsheets should be minimised.</p>	Head of Forensic Infrastructure & Support	Forensics Services handles approximately 42,000 case files per annum and has a very low incident rate. To undertake a full reconciliation of all casefiles would be resource intensive, disproportionate to the risk and would not demonstrate Best Value. Management is focused on driving improvements going forward through developments with RFID tagging and Core Operating Systems (COS) project.	31/06/2023
BDO UPDATE APRIL 2024			STATUS
No additional evidence was submitted during this quarter.			BEING IMPLEMENTED
This recommendation will be marked as fully implemented once we receive evidence that the asset management solution has been implemented and has the functionality required by the original recommendation.			





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.	Head of Forensic Infrastructure & Support	30/06/2024





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that Forensic Services conducts at least monthly spot checks of a sample of physical casefiles to confirm that the physical location has been properly recorded. Where this is not the case, management should investigate and invoke the relevant non-conformance procedures, where necessary.	Head of Forensic Infrastructure & Support	Forensics will explore the introduction of process to spot check a sample of case files.	31/10/2023
BDO UPDATE APRIL 2024			STATUS
We have not received any evidence to confirm the implementation of monthly spot checks. For this recommendation to be considered fully implemented, we would require evidence of spot checks being conducted to verify that the physical location has been recorded. Additionally, evidence of a non-conformance policy for cases where the location has not been recorded should also be provided.			NOT IMPLEMENTED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
No revised management response was provided this quarter due to staff sickness.	Head of Forensic Infrastructure & Support	30/06/2024	





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that management reinforce the policy requiring use of locked boxes for the transportation and offsite use of physical case files. If a change to this policy is to be accepted, management should provide clear guidance and/or policy for staff to follow.	Head of Forensic Infrastructure & Support	Forensics will undertake a review of the policy and ensure it is complied with.	31/10/2023
BDO UPDATE APRIL 2024			STATUS
We have not received evidence to support the policy being reviewed. This recommendation will be fully implemented when we receive evidence of forensic undertaking a review of the policy in relation to transportation of case files.			NOT IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Head of Forensic Infrastructure & Support	30/06/2024





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We also recommend that investigations into missing casefiles are completed in a more effective and efficient manner. There should also be regular reporting through Information Management channels of the number of missing casefiles, their current status, outcome, and any planned improvement actions.	Head of Forensic Infrastructure & Support	Forensics will seek to ensure that if there are missing casefiles that investigations are closed in a timely manner.	31/10/2023
BDO UPDATE APRIL 2024			STATUS
We have not received evidence to support investigations of casefiles are being completed in a more effective and efficient manner. This recommendation will be fully implemented when we are provided with evidence of regular reporting through Information Management channels on the status of missing casefiles and any planned improvement actions.			NOT IMPLEMENTED 
REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE	
No revised management response was provided this quarter due to staff sickness.	Head of Forensic Infrastructure & Support	30/06/2024	





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
Forensic Services should evaluate the merits of implementing an asset management-type solution that allows an inventory of casefiles to be managed and which electronically records all movements in files from storage (potentially using barcode technology) and ensure that all movements can be attributed to a named individual/ location. Management should evaluate whether this can be achieved with the current EMS.	Head of Forensic Infrastructure & Support	Medium-term action: asset management solution As part of the current infrastructure review, we are seeking to introduce an RFID system to ensure that case files can be tracked and monitored electronically which should enable greater visibility and control. Progress will be subject to the completion of a business case and funding	30/04/2023
BDO UPDATE APRIL 2024			STATUS
No additional evidence was provided this quarter. This recommendation will be marked as fully implemented once we receive evidence that the asset management solution has been implemented and has the functionality required by the original recommendation.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Head of Forensic Infrastructure & Support	30/06/2024





RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that a formal schedule of awareness raising activities on secure management and handling of physical casefiles is developed and implemented. This should be achieved through activities such as regular email reminders, seminars and/or workshops, as well as posters highlighting to staff the importance of compliance with procedures.	Head of Forensic Infrastructure & Support	We will work with our colleagues at SPA Information Management to introduce a workshop and learning experience which will cover the handling of case files. We will also introduce frequent reminders to all staff at Forensic Services covering this subject.	31/10/2023
BDO UPDATE APRIL 2024			STATUS
No evidence has been received to confirm the review of the policy. According to a Q3 update from management, SPA has concluded a revised information module that will be implemented for staff. To consider this recommendation fully implemented, we would require evidence of a formal schedule of awareness-raising activities focused on the secure management and handling of physical case files.			BEING IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Head of Forensic Infrastructure & Support	30/06/2024



RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend Forensic Services assess physical access controls of all casefile storage rooms outside of the Scottish Crime Campus. Minimum physical security requirements for accessing physical casefiles should be set out, with all sites required to meet these. This would provide a minimum baseline of controls for restricting access and ensuring traceability of access to facilities holding casefiles.</p> <p>Management should ensure that action is taken to address any gaps between those requirements and current physical security arrangements.</p> <p>We also recommend that management investigate whether it is possible to reduce the time for the door to lock at the Scottish Crime Campus Archive Room and reduce this if technically feasible.</p> <p>As an interim measure whilst physical security risk is assessed at all laboratories, we recommend that staff are reminded of the need comply with procedures for accessing buildings and securing casefile rooms.</p>	Head of Forensic Infrastructure & Support	<p>We will undertake a review of security arrangement related to casefile storage across all sites.</p> <p>Refresher training will be also be provided to staff.</p>	31/12/2023
BDO UPDATE APRIL 2024			STATUS
No revised management response was provided this quarter due to staff sickness.			NOT IMPLEMENTED 





RECOMMENDATION STATUS

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.	Head of Forensic Infrastructure & Support	30/06/2024








RECOMMENDATION STATUS

FORENSIC SERVICES - DATA SECURITY			TYPE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			DESIGN 
IMPLICATION			SIGNIFICANCE
<i>Previous Internal Auditor's finding has not been provided to BDO.</i>			3
PREVIOUS AUDITOR'S ORIGINAL RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that a formal plan is developed and implemented, in partnership with Police Scotland, to ensure timely weeding and disposal of physical casefiles across all Forensic Services sites. This plan should be developed with input from relevant business areas and be approved by management to achieve awareness of the collective responsibility for weeding and disposal of physical casefiles.</p> <p>Given there is a significant back log of physical casefiles to be weeded and disposed of, we recommend that there is a project formed to ensure appropriate oversight of its delivery.</p>	Head of Forensic Infrastructure & Support	A full review of wedding and storage of case file will be undertaken as part of the broader data migration project. A formal project plan will be developed that will set milestones for addressing the backlog.	31/10/2023
BDO UPDATE APRIL 2024			STATUS
<p>According to a Q3 update from management, the process of case file weeding has begun, and progress monitoring will continue until this recommendation is closed.</p> <p>To consider this recommendation fully implemented, we would require a formal plan outlining how timely weeding and disposal of physical case files will be ensured across all forensic services sites.</p>			NOT IMPLEMENTED 
REVISED MANAGEMENT RESPONSE		ACTION OWNER	COMPLETION DATE
No revised management response was provided this quarter due to staff sickness.		Head of Forensic Infrastructure & Support	30/06/2024



DEFINITIONS

RECOMMENDATION STATUS	MEANING
	Fully Implemented
	Being Implemented
	Not Implemented
	Could not be tested at the time of the audit
	Superseded

BDO 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.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



DEFINITIONS

PREVIOUS INTERNAL AUDITOR FORENSICS RECOMMENDATION SIGNIFICANCE

4	Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	High risk exposure - absence/failure of key controls that create significant risks within the organisation.
2	Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues



APPENDIX I: COLLEAGUES INTERVIEWED

COLLEAGUES 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.

Donna Adam	Audit Manager
Melissa Milligan	Audit Management Officer
Neil McLeod	Training Business Partner
Clare Adamson	Resource Deployment Manager
Ron Stephen	Information Security Manager
Richard Allan	Cyber Security and Assurance Manager

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